PREFACE

Basic Democracies Order, 1959, amends and consolidates the Law Local Self-Government throughout Pakistan. It goes on better and introduces a new of partnership between the ... of the people the public ... nts in the field of puplic ad...

... the main and fund... ples and ... ves ... of ... r ... scribed or defined by the respective Provincial Go... nts th... ...s or Standing Orders. Similarly, it empowers the Councils to make By-laws and Regulations for carrying out the pur... of the Order or of the Rules made thereunder.

... Order was promulgated on the 27th of October, 1959, after which ...ork of framing Rules and Regulations was undertaken. The present ...ation includes the Order and the Rules, etc., so far framed and notified ... gazette. Some important correspondence and decisions have also been ...orated in a separate section. The Manual is not yet complete as the ... of framing Rules and Standing Orders under several sections is still in ...ss; the more important rules to enable local councils to transact their ...ss having been taken up first.

... the original and initial work relating to framing of Rules and Model ...tions, etc., was undertaken by Mr. S. D. Khan, Deputy Secretary, Local ...ment Department. We are grateful to him for drafting the rules and ... W. B. Kadri, C.S.P., Commissioner, Dacca Division, Mr. V.A. Jafarey, ..., Secretary, Finance Department and the Secretary, Legislative Depart... ...or assistance to us in overhauling and vetting them.

S. M. HASAN.
1-10-60.

Member, Board of Revenue,
(Taxation and Basic Democracies).

PREFACE TO THE SECOND EDITION

It is a pleasure to offer a revised Edition of "A Hand-book o Democracies, Part I". Since the First Edition of this Hand-book was pu in October, 1960, the Basic Democracies Order, 1959, has suffered a nu amendments, made both by the Central and the Provincial Governments. have been some consequential changes in the existing Rules. Some nev have also been made under the amending provisions of the order. The been revised and expanded to include the amendments in the order Rules as well as new Rules framed upto February, 1964.

The Basic Democracies (Conduct of Election) Rules, 1959, are under by the Government. So these Rules have been excluded from the Edition. The said Rules will be published separately in a booklet, wh have been finalised.

S. D. KHAN,

Joint Secretary,

B. D. & L. G. Dep

2nd April, 1964.

CONTENTS

MODEL REGULATIONS

OTHER STATUTORY NOTIFICATIONS

DELEGATION OF POWERS

GOVERNMENT OF PAKISTAN

MINISTRY OF LAW

PRESIDENT'S ORDER NO. 18 OF 1959

THE BASIC DEMOCRACIES ORDER, 1959.

CONTENTS

AN

ORDER

to provide for the Constitution of basic democratic institutions throughout Pakistan, and to consolidate and amend certain laws relating to local Government.

WHEREAS it is expedient to provide for the constitution of basic democratic institutions throughout Pakistan, and to consolidate and amend certain laws relating to local Government.

Now, therefore, in pursuance of the Proclamation of the seventh day of October, 1958 and in exercise of all powers enabling him in that behalf, the President is pleased to make and promulgate the following Order:—

PART I—INTRODUCTORY

1. *Short title, extent and commencement.*—(1) This Order may be called the Basic Democracies Order, 1959.

(2) It extends to the whole of Pakistan.

(3) This article and Article 3 shall come into force at once, and the remaining provisions of the Order shall come into force in such areas and on such dates as the Government may, by notification in the official Gazette, appoint in this behalf.

2. *Power to except local areas from provisions unsuited thereto.*—(1) Should the circumstances of any local area in which this Order has been brought into force be such, that in the opinion of the Government any of the provisions of the Order are unsuited thereto, the Government may, by notification in the official Gazette, except the local area, or any part thereof, from the opertation of those provisions, and thereupon the said provisions shall not apply to such area, or part thereof, until the notification is rescinded.

(2) While such exception as aforesaid remains in force, the Government may make rules for the regulation of the matters so excepted.

3. *Definitions.*—(1) In this Order, unless there is anything repugnant in the subject or context,—

(1) "annual value" means the gross annual rent at which a building or land may be let from year to year;

(2) "appointed member" means a member who is neither an elected member nor an official member;

(3) "building" includes any shop, house, hut, outhouse, shed or stable built of any material and used for any purpose, and also includes a wall and a well;

(4) "by-laws" means by-laws made under this Order.

(5) "Cantonment Board" means a Cantonment Board constituted under the Cantonment Act, 1924 (*II of 1924*),

(6) "Chairman" means the Chairman of the local council concerned ;

(7) "Circle Officer" means the Circle Officer-in-charge of the Thana concerned, and includes any officer specially appointed by the Government to perform all or any of the functions of a Circle Officer under this Order ;

(8) "Collector" means the chief officer in-charge of the revenue administration of the district concerned, and includes a Deputy Commissioner, and any other officer specially appointed by the Government to perform all or any of the functions of a Collector under this Order ;

(9) "Commissioner" means the chief officer in-charge of the revenue administration of the Division concerned, and as respects the Federal Capital, the Administrator of Karachi, and includes any officer specially appointed by the Government to perform all or any of the functions of a Commissioner under this Order ;

(10) "Controlling Authority" means—

*(i) Government, in the case of all Divisional Councils, and such Union Committees as are within the jurisdiction of the Cantonment Board at Dacca ;

(ii) Commissioner, in the case of a District Council ;

(iii) Collector, in the case of Thana Councils, and such Union Committees as are within the jurisdiction of the municipal bodies of Dacca, Chittagong and Khulna ; and

(iv) Subdivisional Officer, in the case of Union Councils and Town Committees, and Union Committees other than those within the jurisdiction of the municipal bodies of Dacca, Chittagong and Khulna".

**(11) Deleted.

(12) "District" means a revenue district ;

(13) "District Council" means a District Council constituted under this Order ;

(14) "Division" means a revenue division ;

(15) "elected member" means a member who has been elected ** under the provisions of this Order;

†(16) 'Election Authority' means any authority constituted or officer appointed as Election Authority by the Provincial Government for the purpose of election under this Order or matters connected therewith;"

(17) "elector" means a person who is entitled to vote at an election to a Union Council or a Town or Union Committee ;

(18) "functions" includes powers to be exercised and duties to be discharged,

(19) "Government", in relation to any local area in a Province, means the Provincial Government, and in the case of the Federal Capital, the Cantonments, and other areas, the Central Government, or the authority or person authorised to administer executive Government therein ;

(20) "infectious disease" means cholera, plague, small-pox and tuberculosis and includes such other disease as the Government may, by notification in the official Gazette, declare to be an infectious disease for the purposes of this Order ;

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*Amended by E. P. Ord. No. III/1963, dated the 30th March, 1963.

** *Vide* P. O. No. 22/1962, dated 4th June, 1962.

†*Vide* E. P. Act III/1964.

(21) "land revenue" includes *tirni* or grazing dues levied for grazing on land;

(22) "local area" means the area under the jurisdiction of a local council;

(23) "local body" means a body constituted under any law, other than this Order, relating to local Government;

*(24) "local council" means a council constituted under this Order, and includes a Town Committee and a Union Committee, but does not include any such Committee as is mentioned in Article 30,

(25) "Local Fund" means the fund of a local council, a municipal body or a Cantonment Board, or of any other local authority;

(26) "member" means a member of a local council;

(27) "municipal body" means a municipal corporation, a municipal committee or a body of commissioners, and includes any other body constituted under any law, other than this Order, for the time being in force relating to local Government in urban areas, but does not include a Cantonment Board;

*(28) "official" means a person who is in receipt of a salary from the revenue of the Federation or a Province, or out of a Local Fund or the funds of any such body or authority, established or constituted by or under any law for the time being in force, as may be specified in this behalf by the Government;

(29) "official member" means a member who is an official;

(30) "prescribed" means prescribed by rules;

(31) "Principal Officer" means a servant of a local council notified as such by the Government;

(32) "public road" means a road maintained by the Government, or by a local council or other local authority;

(33) "public street" means a street maintained by the Government, or by a local council or other local authority;

(34) "public way" means a way maintained by the Government, or by local council or other local authority;

(35) "rate" includes cess;

(36) "regulations" means regulations made under this Order;

(37) "rent" means whatever is by law payable in money or kind by a tenant or lessee to the Government on account of the occupation or use of any land in East Pakistan held by the tenant or lessee;

(38) "representative member" means a member representing a local council;

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*Amended by P. O. No.22/1962, dated the 4th June, 1962.

(39) "road" includes a road which is not a thoroughfare;

(40) "rules" means rules made under this Order ;

(41) "rural area" means any area which is not an urban area ;

(42) "street" includes a street which is not a thoroughfare ;

(43) "Subdivision" means the Subdivision of a District ;

(44) "Subdivisional Officer" means the officer in charge of a subdivision ;

(45) "Tahsil" means a revenue Tahsil or Taluka in West Pakistan, and includes any area declared by the Government to be a Tahsil for the purposes of this Order ;

(46) "Tahsil Council" means a Tahsil Council constituted under this Order;

(47) "Tahsil Officer" means the revenue officer in charge of a Tahsil, and includes any officer appointed by the Government to perform all or any of the functions of a Tahsil Officer under this Order ;

(48) "Thana" means a police-station in East Pakistan, and includes any area declared by the Government to be a Thana for the purposes of this Order ;

(49) "Thana Council" means a Thana Council constituted under this Order ;

(50) "Town" means an area declared to be a Town under Article 8 ;

(51) "Town Committee" means a Town Committee constituted under this Order ;

(52) "Union" means an area declared to be a Union under Article 8 ;

(53) "Union Committee" means a Union Committee constituted under this Order ;

(54) "Union Council" means a Union Council constituted under this Order ;

(55) "urban area" means an area within the jurisdiction of a municipal body or a Cantonment Board, and includes any other areas which the Government may, by notification in the official Gazette, declare to be an urban area for the purposes of this Order ;

(56) "way" includes a footway, square, court, alley or passage accessible to the public, whether a thoroughfare or not.

(2) In this Order, unless there is anything repugnant in the subject or context,—

(a) the following words and expressions shall have the same meaning as are respectively assigned to them in section 4 of the Code of Criminal Procedure, 1898 (*Act V of 1898*)—

(i) complaint ;
(ii) cognizable offence ;
(iii) officer in charge of a police-station ;
(iv) police-station ; and

(b) the following words and expressions shall have the same meaning as are respectively assigned to them in section 2 of the Code of Civil Procedure, 1908 (*Act V of 1908*) :—

(i) decree ;

(ii) movable property.

4. *Repeals and Savings.*—(1) On the coming into force of this Order in any area, the enactments mentioned in the First Schedule shall, if and in so far as applicable to that area stand repealed.

(2) Where an enactment stands repealed under clause (*1*), any appointment rule, regulation or by-law made, notification, order or notice issued, tax imposed or assessed, contract entered into, suit instituted or action taken under such enactment shall, so far as is not inconsistent with the provisions of this Order and the rules, be deemed to have been respectively made, issued, imposed or assessed, entered into, instituted or taken under this Order.

5. *Succession.*—A local council established under this Order shall be the successor of such local body or bodies established under any of the repealed enactments as the Controlling Authority may, by notification in the *officia. gazette* specify, and the extent to which or the purpose or purposes for which a council shall be such successor may also be specified in such notification.

6. *Order to override other laws, and their amendment.*—The provisions of this Order shall take effect notwithstanding anything inconsistent therewith contained any other law relating to local Government, and where any provision of such law is in conflict with any of the provisions of this Order, such law shall, until suitably amended be deemed to have been so amended as to be in conformity with this Order.

7. *Certain matters to be prescribed.*—Where this Order makes any provision for anything to be done but no provision or no sufficient provision has been made as respects the authority by whom, or the manner in which, it shall be done, then it shall be done by such authority and in such manner as may be prescribed.

PART II—LOCAL AREAS AND LOCAL COUNCILS

CHAPTER I.—*Local areas.*

8. *Local Areas.*—(1) The local areas for the purposes of this Order shall be the Divisions, 'the Districts, the Thanas in East Pakistan and Tahsils in West Pakistan and the Towns and Unions declared to be Towns or Unions under clause (2),

*(2) The Commissioner may, in the prescribed manner divide the urban and rural areas of a Thana or Tahsil as the case may be, within his jurisdiction, separately into a number of areas not exceeding fifty in the case of areas within the jurisdiction of a municipal body or a Cantonment Board, and declare, by notification in the official Gazette, each such area to be a Town or Union :

Provided that no area which is not included in such urban areas shall be declared to be a Town.

(3) A declaration under caluse (2) in respect of any area within the jurisdiction of the Municipal bodies or Cantonment Boards at Karachi, Dacca and Lahore shall not be notified without the previous approval in writing of the Government.

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*Amended by P. O. No. 22/1962 dated, 4th June, 1962 and E.P. Ord. No. III/63, dated 30th March, 1963.

CHAPTER II—*Constitution of Local Council*

9. *Local councils to be constituted.*—(1) The local councils to be constituted under this Order shall be the following, that is to say—

(i) a Union Council for a Union in rural areas; and
a Town Committee for a Town or a Union Committee for a Union in urban areas;
(ii) a Thana Council for a thana in East Pakistan; and
a Thasil Council for a Tahsil in West Pakistan;
(iii) a District Council for a District; and
(iv) a Divisional Council for a Division.

(2) A Union Council or a Union Committee shall be known by such locall name as the Controlling Authority may assign, and the other councils shall be known by the name of the Town, Thana, Tahsil, District or Division concerned.

10. *Constitution of local councils.*—(1) As soon as may be, the local council mentioned in Article 9 shall be constituted in accordance with the provisions of this Order.

(2) Every local council shall be a body corporate, having perpetual succession and a common seal, with power, subject to the provisions of this Order and the rules, to acquire and hold property, both movable and immovable, and shall by its name sue and be used.

10A. **Division, amalgamation and reconstitution of local councils.**—(1) The Government may, by notification in the official Gazette, divide a local council into two more local councils or amalgamate two or more local councils into one local council or alter *the limits of any local council* and may specify in the notification the consequences which will ensue upon the publication of such notification.

(2) When as a result of such division or amalgamation any new local council is constituted in accordance with the provisions of this Order or in the manner specified in the notification the existing members of any local council so divided or amalgamated shall become the members of such local council or councils as the Government may by notification in the *official gazette* specify, as if each such member had been elected or appointed, as the case may be, to that council.

CHAPTER III—*Composition of Local Councils*

*11. *Union Councils.*—(1) A Union Council shall , subject to the other provisions of this Article, consist of such number of elected members as may be fixed by the Commissioner.

**(2) The principles to the followed in determining the number of elected members shall be prescribed, and

*(3) Omitted.

*(4) Omitted.

(5) A Union Council shall, in the prescribed manner, elect one of its member, to be its Chairman, and the Chairman so elected shall *ex-officio* be a member of the Thana or Tahsil Council within whose jurisdiction the Union lies.

(6) There shall be paid to the Chairman of a Union Council such honorarium as may be prescribed.

*(7) A Union Council shall, in the prescribed manner, elect one of its member, to be its Vice-Chairman.

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*Vide P.O. No.22/1962, dated 4th June 1962.
**Vide E.P. Ord. III/63, dated 30th March 1963.
10A. Inserted by the B.D. (Second Amended) Order, 1961 (P.O. No.13 of 1961.)

(8) The term of office of a Chairman or a Vice-Chairman shall be five years.

(9) A Vice-Chairman shall perform such functions as may be prescribed and, subject to any regulations, such other functions as may be entrusted to him by the Chairman.

12. *Town and Union Committees*—(1) A Town Committee or a Union Committee shall, subject to the other provisions of this Article, consist of such number of elected members as may be fixed,—

(a) in the case of the Union Committees within the jurisdiction of the municipal bodies or Cantonment Boards at Karachi, Dacca and Lahore by the Government; and

(b) in all other cases, by the Commissioner;

*(2) The principles to be followed in determining the number of members shall be prescribed.

*(3) }
*(4) } Deleted.

**(5) A Town Committee or a Union Committee shall, in the prescribed manner, elect one of the members of the Committee to be the Chairman, and the Chairman so elected shall *ex officio* be the member,—

(a) in the case of a Town Committee, of the Thana or Tahsil Council, and

(b) in the case of a Union Committee, of the municipal body or the Cantonment Board, within whose jurisdiction the Town or the Union lies.

†(5A) The Chairman of a Union Committee which consists of not less than three members shall vacate his office if a vote of no confidence is passed against him in the prescribed manner by not less than two-thirds of the total number of members of such Committee.

*(6) There may be paid to every Chairman elected under this Article such honorarium as may be prescribed.

(7) A Town Committee or a Union Committee shall, in the prescribed manner, elect one of its members to be its Vice-Chairman.

(8) The term of office of the Chairman or the Vice-Chairman shall be five years.

(9) A Vice-Chairman shall perform such functions as may be prescribed and subject to any regulations, such other functions as may be entrusted to him by the Chairman.

13. *Thana Councils*.—(1) A Thana Council shall, subject to the other provision of this Article, consist of representative members, and such number of official members as may be fixed by the Commissioner.

**(1a) The Collector shall appoint the official members from the holders of such offices as may be specified by the Government in order of preference;

(2) The Chairman of the Union Councils and Town Committees in a Thana shall *ex-officio* be the representative members of the Thana Council.

(3) The total number of official members of a Thana Council shall not be more than the total number of its representative members.

***Vide* E. P. Ord. No. III/1963, dated, 30-3-63.

†*Vide* B.D. Amendment) Ordinance No. III/1964, dated 7-2-64.

(4) The Subdivisional Officer within whose jurisdiction the Thana lies shall *ex-officio* be an official member of the Thana Council and its Chairman.

**(5) The Circle Officer (Development) within whose jurisdiction the Thana lies shall *ex-officio* be an official member of the Thana Council and its Vice-Chairman, and in the absence of the Chairman, shall perfrom the functions of the Chairman.

*14. *Tahsil Councils.*—(1) A Tahsil Council shall, subject to the other provisions of this Article, consist of representative members, and such number of official members as may be fixed by the Commissioner.

(2) The Chairman of the Union Councils and Town Committees in a Tahsil shall *ex-officio* be the representative members of the Tahsil Council.

*(3) The total number of official members of a Tahsil Council shall not be more than the total number of its representative members.

(4) The Subdivisional Officer, if any, having his headquarters in the Tahsil, shall *ex-officio* be an official member of the Tahsil Council and its Chairman.

(5) The Tahsil Officer shall *ex-officio* be an official member of the Tahsil Council, and if a Subdivisional Officer is not its Chairman, or in his absence, the Tahsil Officer shall be or shall perform the functions of the Chairman.

*15. *District Council.*—(1) A District Council shall, subject to the other provisions of the Articles consist of such number of official and elected members as may be fixed by the Commissioner:

Provided that the total number of elected members shall not be less than the total number of official members.

(2) The holders of such officers as may be specified by the Government shall *ex-officio* be the official members of the District Council.

(3) The elected members of the District council shall be elected in the prescribed manner from amongst the electors by an electoral college consisting of the Chairman of the Union Councils, Town Committees and Union Committees within the District.

Provided that no official shall be so elected.

(4) The Collector shall *ex-officio* be an official member of the District Council and its Chairman.

**(5) Every District Council shall, in the prescribed manner, elect one of its elected members to be its Vice-Chairman.

**(6) The term of office of the Vice-Chairman shall be five years.

**(7) A Vice-Chairman shall perform such functions as may be prescribed and, subject to any regulations, such other functions as may be entrusted to him by the Chairman.

*16. *Divisional Council.*—(1) A Divisional Council shall subject to the other provisions of this Article, consist of such number of official members, and such number of elected member from each District, as may be fixed by the Government :

**Vide* P. O. No. 22/1962, dated 4-6-62.

***Vide* E. P. Ord. No. III/1963, dated 30-3-63.

Provided that the total number of elected members shall be less than the total number of official members.

(2) The Chairman of District Councils and the holders of such offices as may be specified by the Government shall *ex-officio* be the official members of the Divisional Council.

(3) The elected members of the Divisional Council from a District shall be elected from amongst the electors by an electoral college consisting of the elected members of the District Council of that District.

(4) The Commissioner shall *ex-officio* be an official member of the Divisional Council and its Chairman.

CHAPTER IV—*Elections and Appointments to Local Councils.*

A.—Elections.

†17. *Wards*—For the purposes of election to a Union Council or to a Town or Union Committee, the Union or Town shall be divided into as many territorial units, to be called Wards, as the number of members required to be elected to such Council or Committee, so that each such Ward shall have, as far as practicable, equal population.

†18. *Electoral Rolls.*—(1) For each ward there shall be maintained, in the prescribed manner, a register in which shall be entered the names of persons who possess the qualifications specified in part I of the second schedule.

*(2) The register maintained under clause (1) shall be the electoral roll for the ward.

(3) The electoral roll shall from time to time be amended and revised in the prescribed manner.

†(4) The inclusion of a person not qualified in, or the omission of a qualified person from, the electoral roll, or any other defect in its preparation or maintenance, shall not, by itself, vitiate any election to, or any act or proceedings of any local council constituted on the basis of such electoral roll.

19. *Electors.*—Every person whose name is entered in the electoral roll, and no person whose name is not so entered, shall be entitled to cast a vote at an election to the Union Council or the Town or Union Committee concerned.

**Vide* P. O. No. 15 of 1961, dated 27-11-61.

†*Vide* E. P. Act III/1964.

†20. *Elected members*—For each ward there shall be elected, in the prescribed manner, by the electors whose names appear for the time being on the electoral roll for that ward, a member from amongst such electors in the Union or Town in which the ward lies as possess the qualifications and are not subject to any disqualifications specified in Part II of the Second Schedule.

Provided that an elector in a ward of any Union of a Municipality may be elected as a member for a ward of any Union of that Municipality.

***B—Appointment—Deleted.**

21. Appointment of members—Deleted.

CHAPTER V.—*Term of Office of Local Councils and General Provisions Relating to their Membership.*

22. *Term of Office.*—(1) The term of office of a local council shall be a period of five years commencing on the day on which it assumes office.

(2) A local council shall assume office on such date, not latter than thirty days from the day on which the names of its members are notified in the prescribed manner, as may be appointed by the Controlling Authority.

*23. *Oath of office.*—Every person elected to be a member of a local council shall, before taking his seat, make and subscribe, in the prescribed manner, an oath in the prescribed form.

*24. *Casual vacancy.*—(1) If the seat of an elected member becomes vacant during the term of office of a local council, a new member shall be elected and such member shall hold office for the residue of such term.

**(2) If the office of an elected Chairman or a Vice-Chairman of a Local Council becomes vacant during his term of office, a new Chairman or Vice-Chairman as the case may be, shall be elected in his place, and such Chairman or Vice-Chairman shall hold office for the residue of such term.

**25. *Resignation and removal of members.*—(1) Any member of a local council may resign his office by tendering his resignation to the Chairman, and if he is the Chairman or Vice-Chairman to the Controlling Authority, and the seat of the member, or the Office of Chairman or Vice-Chairman as the case may be, shall become vacant when the resignation is accepted by the Controlling Authority.

(1A) A person shall, on the acceptance of his resignation from the membership—

(a) of a District Council, if he be the Vice-Chairman of a municipal body or the Vice-President of a Cantonment Board, cease to be such Vice-Chairman or Vice-President;

(b) of a Thana or Tashil Council, if he be the Chairman of a Union Council or a Town Committee, cease to be such Chairman.

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*Vide P. O. No. 22/1962, dated 4-6-62.

**Vide E. P. Ord. III/1963, dated 30-3-63.

†*Vide* E. P. Act III/1964.

(1B) If any Chairman of a Union Committee who, under the provisions of this Order, is a member of a municipal body or a Cantonment Board, resigns from such membership, then, on his resignation being duly accepted, he shall cease to be the Chairman of the Union Committee;

(2) A member of a local council shall render himself liable to removal from membership—

(a) if he incurs any of the disqualifications specified in Part II of the Second Schedule;

(b) if he, without reasonable excuse, absents himself from three consecutive meetings of any local council; or

(c) if he is guilty of an abuse of power or of any misconduct in the discharge of his duties as a member, or has been responsible for any loss or misapplication of any money or property of any local council, or any local body or other local authority.

*(3) Deleted

(4) An elected member of a local council shall not be removed from such membership unless at a special meeting to be convened for the purpose in accordance with the rules made by competent authority, a resolution to the effect that he is liable to be removed under this Article is passed—

(a) in the case of a member of a Union Council or a Town Committee by a majority of the representative members of the Thana or Tahsil Council concerned;

(b) in the case of a member of a Union Committee, by a majority of the representative members of the municipal body or the Cantonment Board concerned; and

**(c) in the case of a member who is the Chairman of a Union Council or a Town Committee, or of a Union Committee, and is *ex-officio* a member of a Thana or Tahsil Council, or of a municipal body or a Cantonment Board, and in the case of a member who is the Vice-Chairman of any such Council or Committee, by a majority of such members of the District Council concerned as are the Chairman of the Union Councils of the Town and Union Committees, and of the municipal bodies, in the District, and the Vice-Presidents of the Cantonment Boards therein:

Provided that when the District Councils are reconstituted in pursuance of Article 15 of the Order, as amended by the Basic Democracies (Second Amendment) Order, 1962, such a resolution shall be passed by the elected members of the District Council concerned, ~~and~~ and such resolution shall not have effect until the same has been, in the prescribed manner, approved by the Controlling Authority of the Thana Council, or municipal body or District Council concerned, who may either approve or quash such resolution.

**Vide* P. O. No. 22/1962, dated 4-6-62.

***Vide* E. P. Ord. No. III/1963, dated 30-3-63.

**(4A) In case the members referred to in sub-clauses (a), (b) or (c) of clause (4) fail to pass a resolution within such time as may be specified by the Controlling Authority or if the resolution passed, in the opinion of the Controlling Authority of the Thana Council, municipal body or District Council concerned, be perverse or materially defective, the latter Controlling Authority, may refer the matter to the next higher authority namely—

(*i*) if the Controlling Authority be the Collector, to t he Commissioner; and

(*ii*) if the Controlling Authority be the Commissioner, to the Government, for decision. That higher authority may either remove the member from such membership or condone the disqualification or guilt or misconduct or excuse the absence and the decision of such higher authority shall be final.

(4B) In the case of a Divisional Council, the Provincial Government and in the case of a District Council, the Commissioner may remove any elected member if such removal is recommended by a resolution passed against him by a majority of two-thirds of the total number of existing elected members of the Divisional or District Council concerned, at a special meeting to be convened for the purpose in the prescribed manner.

(4C) Notwithstanding anything contained in clauses (2), (4), (4A) and 4(B) a Chairman or a Vice-Chairman of a Union Council or a Town or Union Committee or a Vice-Chairman of a District Council shall be liable to removal from his office as such for physical incapacity which, in the opinion of the Controlling Authority, has rendered him incapable of discharging his functions as Chairman or Vice-Chairman:

Provided that the Controlling Authority shall before a Chairman or a Vice-Chairman is removed for physical incapacity, refer the Chairman or the Vice-Chairman to the prescribed medical authority for examination and certification as to the physical incapacity and shall obtain the prior approval of the next higher authority to the removal of such Chairman or Vice-Chairman.

*(5) A person removed under this Article shall cease to be a member of every local council, municipal body or other local authority of which he may be a member, and shall not be eligible for election to any local council, municipal body or other local authority for such period, not exceeding five years, as the Controlling Authority of the local council from which he is removed may fix in each case.

**(5A) On the acceptance of resignation of a Chairman or a Vice-Chairman under clause (1), or on the removal of a Chairman or a Vice-Chairman under clauses (4), (4A) or (4B) or (4C), the Chairman or Vice-Chairman shall, not later than three days of the acceptance of the resignation or of order of the removal make over charge of office of the Chairman or the Vice-Chairman, as the case may be, to the Vice-Chairman or to the Chairman or, in his absence, to any other member of the Council or Committee elected by it at a special meeting convened in the prescribed manner, and the Vice-Chairman, Chairnman or member shall hold such charge pending election of a new Chairman or Vice-Chairman, as the case may be.

**Vide* P.O. No. 22/1962, dated 4th June 1962.
***Vide* E.P. Ord. III/1963, dated 30th March 1963.

(6) Nothing in this Article shall apply to any official member.

(7) No court shall have jurisdiction to enquire into or question the validity of anything done, or any order made or resolution passed under this Article.

**25A. *Removal of Chairman or Vice-Chairman on a vote of no-confidence*—(1) A Chairman or a Vice-Chairman of a Union Council or a Town or Union Committee or a Vice-Chairman of a District Council shall vacate office if a vote of no-confidence is passed against him by a majority of two-third of the total number of existing members, in the prescribed manner:

†Provided that for calculating the requisite two-thirds majority for the purpose of the vote of no-confidence, fraction of the one-third shall be ignored and fraction of two-thirds shall be rounded off into a whole number:

Provided further that where a motion of no-confidence against the Chairman or Vice-Chairman has been moved and has not been carried, no such motion shall be moved against him until after the expiry of twelve months from the date the motion was moved.

(2) No Court shall enquire into or question the validity of any vote of no-confidence passed against a Chairman or Vice-Chairman.

(3) When a no-confidence motion has been passed under clause (1), the Chairman or Vice-Chairman shall make over charge of his office in the manner laid down in clause (5A) of Article 25.

25B. *Leave of absence to Chairman or Vice-Cha.rman*—(1) A Union Council or a Town or Union Committee may grant leave of absence to its Chairman for any period not exceeding three months in one year. During such period the Vice-Chairman or, in his absence, a member elected by the Council or Committee concerned, shall carry on the functions of the Chairman.

(2) A District Council or a Union Council or a Town or Union Committee may grant leave of absence to its Vice-Chairman for any period not exceeding three months in one year and may elect one of its members to act as Vice-Chairman during such period.

*26. *Notification of election, resignation and removal of members*—Every election, resignation or removal of a member shall be notified by the Controlling Authority in the prescribed manner.

CHAPTER VI.—*Functions of Local Councils.*

27. *Civic functions of Union Councils*—Subject to rules, and such directions as the Government may from time to time give, and within the limits of the funds at its disposal, a Union Council may undertake all or any of the functions enumerated in Part I of the Third Schedule, and such other functions—

(a) as are declared by the Government to be appropriate matters for administration by Union Councils generally or by any particular Union Council; or

(b) as are delegated by the District Council, with the previous approval in writing of the Commissioner, to Union Councils generally or to any particular Union Council in the District; or

(c) as are entrusted to Union Councils under any law for the time being in force.

**Vide* P.O. No. 22/1962, dated 4th June 1962.

***Vide* E. P. Ord. III/1963, dated 30-3-63.

†*Vide* E. P. Act III/1964.

28. *Police and defence functions of Union Councils.*—(1) The Government may establish a village police force in such rural area as may be notified from time to time, and may by rules regulate the appointment, the training and discipline and the terms and conditions of service of the members of such police force.

(2) The village police shall exercise such powers and discharge such duties as are specified in Part II of the Third Schedule.

(3) Where the Collector is of the opinion that in any Union or a part thereof special measures are required to secure village defence or public security, he may, by order, require that all or any of the able-bodied adult male inhabitants of the Union or such part thereof shall be liable to patrol duty for such period and in such manner as may be specified in the order.

(4) Where an order is made under clause (3), the Union Council shall exercise such powers and discharge such duties as may be prescribed.

29. *Revenue and general administrative functions.*—(1) It shall be the duty of the Chairman of every Union Council—

(a) to assist the village revenue officials in the Union, by whatever name called or howsoever designated, in the proper performance of their duties with regard to the collection of rent or land revenue, and the general administration;

(b) to render such assistance in the preparation or records and assessments, and in the work of survey or crop inspection, and of other branches of revenue administration in the Union as the Collector may require;

(c) to report to the police the commission of any offence, to bring to the notice of the police the presence in the Union of persons of notorious character, and to assist in the investigation and prevention of crime, and in arresting criminals;

(d) to report to competent authority all cases of damage to or encroachments upon any public road, street or way, or any public place, building or property;

(e) to publicize in the Union all matters the publicity of which is required by the Government or other competent authority.

(f) to assist officials in the execution of their official duties, and to furnish such information as may be required by them for official purposes.

(2) Nothing in clause (1) shall be construed as authorizing the Chairman to interfere in the performance by any official of his official duties.

30. *Functions relating to agricultural development, etc.*—(1) A Union Council shall be responsible for agricultural, industrial and community development in the Union, and may, for that purpose perforn such functions as may be prescribed.

(2) In the performance of its functions under clause (1), a Union Council may act in consultation with an advisory committee to be set up in the prescribed manner by the Collector, and called the Union Development Advisory Committee.

(3) In the matter of appointment of members to a Union Development Advisory Committee, preference shall be given, as far as possible and subject to rules, to the Chairman of other elected bodies, if any, performing in the Union functions connected with agricultural, industrial or community development.

(4) A Union Council may, for the purposes of national reconstruction, adopt such measures and perform such functions as may be prescribed.

31. *Functions of Town and Union Committee.*—(1) A Town Committee or a Union Committee shall perform such functions as may be prescribed, and may, for the purpose of national reconstructions, social uplift and family planning and the creation of civil consciousness, adopt, with the previous sanction of the Government, such measures as may be necessary.

(2) Notwithstanding the provisions of clause (1), the Government may by notification in the *official Gazette*, direct that any provisions of this order or the rules relating to the functions of Union Councils, or of any other law relating to the functions of any municipal body or Cantonment Board, shall, to such extent, and subject to such exceptions or modifications as may be specified in the notification, apply to all or any of the Town or Union Committees.

(3) Nothing in this Article shall be construed as preventing the municipal body or the Cantonment Board of which the Chairman of the Union Committees are members *ex-officio* to delegate any of its functions to the Committee or Committees concerned.

*31A. *Appointment for the purpose of sports, etc.*—Every Union Council, Town Committee and Union Committee may appoint one of its members or if the circumstances so require, any other person, to be in charge of promoting public games, sports and cultural activities.

32. *Functions of Thana and Tahsil Councils.*—(1) Subject to rules, a Thana or Tahsil Council may, and if required by the District Council shall, undertake all such functions in the Thana or Tahsil as the District Council is competent to undertake in the District.

(2) A Thana or Tahsil Council shall co-ordinate the activities of all Union Councils and Town Committees in the Thana or Tahsil, as the case may be, and shall in this behalf perform such functions as are likely to promote the purposes of this Order.

(3) The Government may, either generally or in respect of any particular Thana or Tahsil Council, direct from time to time that any functions entrusted to the District Council, or to any Union Council or Town Committee in the Thana or Tahsil shall, subject to such terms and conditions as may be specified in the direction, be undertaken by the Thana or Tahsil Council concerned.

(4) In the performance of their functions, the Thana and Tahsil Councils shall be responsible to the District Council concerned and shall act in accordance with such directions as the District Council may from time to time give.

33. *Compulsory and optional functions of District Councils.*—(1) Subject to rules, a District Council shall, within the limits of the funds at its disposal

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**Vide* P.O. No. 22/1962, dated 4th June 1962.

make adequate arrangements for carrying out the requirements of the district in respect of the matters enumerated in Part I of the Fourth Schedule.

(2) A District Council may, and if required by the Government shall, subject to such terms and conditions as may be specified, undertake all or any of the functions enumerated in Part II of the Fourth Schedule.

34. *Co-ordinative functions of District Councils.*—A District Council shall co-ordinate the activities of all local councils and municipal bodies and Cantonment Boards within the District, and may, among other things,—

(*a*) formulate and recommend to the Divisional Council and other authorities, development schemes of importance to the District;

(*b*) review generally the progress in various branches of administration in the District; and

(*c*) consider local problems of importance to the District in all branches of administration, and make suggestions for development, improvement and general advancement.

35. *Functions of Divisional Councils.*—(1) A Divisional Council shall co-ordinate the activities of all local councils and municipal bodies and Cantonment Boards within the Division, and may, among other things,—

(a) formulate and recommend to the Development Council, development schemes of importance to the Division;

(b) review generally the progress in various branches of administration in the Divisions; and

(c) consider problems of importance to the Division in all branches of administration, and make suggestions for development, improvement and general advancement.

(2) The Government may from time to time direct that, subject to such terms and conditions as may be specified, any functions entrusted to District Councils under this Order shall be undertaken by a Divisional Council on behalf of all the District Councils or any particular District Council in the Division.

36. *Commercial Schemes.*—A local council may, in the prescribed manner, and with the previous sanction of the Government, promote, administer, execute and implement schemes for undertaking any commercial or business enterprise.

37. *Transfer of functions from local councils to Government and vice versa.*—Notwithstanding anything in this Order or in any other law for the time being in force, the Government may from time to time direct that, subject to such terms and conditions as may be specified in the direction,—

(a) any institution or service maintained by a local council shall be transferred to the management and control of the Government; and

(b) any institution or service maintained by the Government shall be transferred to the management and control of a local council.

CHAPTER VII.—*Executive Powers and Conduct of Business.*

38. *Executive powers.*—(1) The executive powers of a local council shall extend to the doing of all acts necessary for the due discharge of its functions under this Order.

(2) Save as otherwise provided in this Order and the rules, the executive powers of a local council shall vest in and be exercised by its Chairman, either directly or through other persons authorized by him in accordance with the rules.

(3) All acts of a local council, whether executive or not, shall be expressed to be taken in the name of the local council, and shall be authenticated in the manner prescribed.

**39. *Disposal of business.*—(1) All business of a local council shall, to the extent and in the manner prescribed, be disposed of at its meetings, or at the meetings of its committees, or by its Chairman/Vice-Chairman or its servants.

**(2) All meetings of a local council shall be presided over by its Chairman, and in his absence, by the Vice-Chairman, and in the absence of both by a member chosen for that purpose by the members present.

(3) A local council shall have power to act notwithstanding any vacancy in its membership.

*(4) No proceedings of a local council shall be invalid by reason only of the existence of any vacancy in, or any defect in the constitution of, the council, or by reason only that some person who was not entitled to do so, sat or voted, or otherwise took part in its proceeding.

(5) Minutes of the meetings of a local council shall be drawn up and recorded in a book to be kept for the purpose.

(6) All decisions taken by a local council shall be reported to the Controlling Authority within the prescribed period.

*(7) A member of a local council shall not be liable to any proceedings in any court in respect of anything said by him, or any vote given by him, in the council or in a committee or a sub-committee thereof.

40. *Committees and sub-committees of local councils*—A local council may appoint such committees or sub-committees consisting of such number of its members and co-opted members, if any, and to perform such functions as may be prescribed by regulations.

41. *Contracts.*—(1) All contracts made by or on behalf of a local council shall be—

(a) in writing and expressed to be made in the name of the local council;
(b) executed in such manner as may be prescribed; and
(c) reported to the local council by the Chairman at the meeting next following the execution of the contract.

(2) A local council may, by resolution, lay down the procedure that shall regulate the making of various contracts, and in the execution of contracts, the Chairman shall act in accordance with such resolution.

(3) No contract executed otherwise than in conformity with the provisions of this Article shall be binding on the local council.

*Vide P.O. No. 22/1962, dated 4th June 1962.
**Vide E. P. Ord. III/1963, dated 30th March 1963.

42. *Works.*—The Government may by rules provide for—

(a) the preparation of plans and estimates for works to be executed by a local council;

(b) the authority by whom and the conditions subject to which such plans and estimates shall be technically approved and administratively sanctioned; and

(c) the agency by which such plans and estimates shall be prepared and such works shall be executed.

43. *Record, reports and returns.*—A local council shall—

(a) maintain such record of its working as may be prescribed;

(b) prepare and publish such periodical reports and returns as may be prescribed; and

(c) adopt such other measures as may be necessary, or may be specified by the Government from time to time for the publication of information about the working of the local council.

CHAPTER VIII.—*Servants of Local Councils*

44. *Local Councils Service.*—(1) There shall be constituted a Local Councils Service for each Province in such manner and subject to such conditions as may be prescribed.

(2) The Government may from time to time specify the posts in the local councils which shall be filled by persons belonging to the Local Councils Service of the Province.

45. *Servants of local councils.*—(1) The Controlling Authority may, on the prescribed terms and conditions, appoint a Secretary and one or more Principal Officers to be the servants of a local council who shall perform such function as are assigned to them in relation to such local council by or under this Order.

(2) A local council may, and if so required by the Controlling Authority shall, on the prescribed terms and conditions employ such other servants as are deemed necessary for the efficient performance of its functions under this Order.

(3) If in the opinion of the Controlling Authority the number of servants employed by a local council under clause (2), or the remuneration fixed for any of them, is excessive, the local council shall, on being required by the Controlling Authority to do so, reduce the number of its servants or the remuneration of any of them, as the case may be.

(4) Subject to the provisions of this Order and the rules,—

(a) the Controlling Authority may suspend, remove, dismiss, or otherwise punish any person appointed under clause (1); and

(b) the local council may suspend, remove, dismiss or otherwise punish any person appointed under clause (2).

(5) The Controlling Authority may transfer any of the persons appointed under clause (1) from one local council to another local council within its jurisdiction.

46. *Provident Fund, pension and other facilities for servants of local councils*—(1) A local council may establish and maintain a Provident Fund and required any of its servants to contribute to such Fund, and may itself contribute to it in such manner and proportion as may be prescribed.

(2) A local council may, in the prescribed manner, and with the previous sanction of the Government, provide for the payment of pension to its servants after retirement.

(3) A local council may, with the previous sanction of the Government, grant a special pension or gratuity to the family of any servant who dies of disease or injury contracted or suffered in the discharge of official duties.

(4) A local council may, in the prescribed manner, operate a scheme of social insurance for its employees, and required its employees to subscribe to it.

47. *Service Rules.*—The Government may by rules—

(a) prescribe the conditions of service of the servants of local councils;

(b) prescribe the grades of pay for the servants of local councils;

(c) prescribe a schedule of establishment setting forth the staff that shall be employed by a local council;

(d) prescribe the qualifications for various posts under local councils;

(e) prescribe the principles to be followed in making appointments to various posts under local councils;

(f) prescribe the method for the holding of enquiries in cases where disciplinary action is proposed to be taken against servants of local councils, and provide for penalties and appeals against orders imposing penalties;

(g) provide for other matters necessary for the efficient discharge of their duties by the servants of local councils.

PART III.—FINANCIAL MATTERS.

CHAPTER I.—*Local Funds and Property.*

48. *Constitution of Local Funds*—(1) For every local Council there shall be formed a Local Fund which shall be known as—

(*a*) the Union Fund, in the case of a Union Council or a Union Committee;
(*b*) the Town Fund, in the case of a Town Committee;
(*c*) the Thana Fund, in the case of a Thana Council;
(*d*) the Tahsil Fund, in the case of a Tahsil Council;
(*e*) the District Fund, in the case of a District Council; and
(*f*) the Divisional Fund, in the case of a Divisional Council.

(2) To the credit of the Local Fund formed under clause (1) shall be placed—

(a) the balance of such fund as on the coming into force of this Order is the disposal of the local body, if any, of which the local Council concerned is the successor;

(b) the proceeds of all taxes, rates, tools fees, and other charges levied by the local Council under this Order;

(*c*) all rents and profits payable or accruing to the local Council from the property vested in or managed by the Council;

(*d*) all sums received by the local Council in the performance of its functions under this Order or under any other law for the time being in force;

~~(*e*) all sums contributed by individuals or institutions or other local Councils, or by local bodies or other local authorities;~~

(*f*) all receipts accruing from the trust placed under the management of the local Council;

(*g*) all grants made by the Government and other authorities;

(*h*) all loans raised, and all profits accruing investments; and

(*i*) such proceeds from such sources of income as the Government may direct to be placed at the disposal of the local Council.

49. *Custody or investment of local Funds and Establishment of special funds*—(1) The moneys credited to a Local Fund shall be kept in a Government treasury, or in a bank transacting the business of a Government treasury, or in such other manner as may be specified by the Government from time to time.

(2) A local council may invest any portion of the Local Fund in such manner as may be prescribed.

(3) A local Council may, and if required by the Government shall, establish and maintain a separate fund for any special purpose, which shall be administered and regulated in such manner as may be prescribed.

50. *Application of the Local fund*—The moneys from time to time credited to the Local Fund shall be applied in the following order of preference.—

first, in the payment of salaries and allowances to the servants of the local council;

secondly, in the repayment of loans.

thirdly, in meeting the expenditure charged on the Local Fund under this Order;

fourthly, in the fulfilment of any obligation and in the discharge of any duty imposed on the local Council under this Order, or under any other law for the time being in force;

fifthly, in meeting the expenditure declared by the local Council with the previous sanction of the Controlling Authority, to be an appropriate charge on the Local Fund; and

sixthly, in meeting the expenditure delcared by the Government to be an appropriate charge on the Local Fund.

51. *Charged expenditure*—(1) The following expenditure shall be charged on the Local Fund, that is to say,—

(a) all sums to be paid to, or in connection with the employment of, any Government servant who is or has been in the service of the local Council;

(b) such sums as the local Council may be required by the Government to contribute towards the conduct of elections, the maintenance of the Local Council Service, the auditing of accounts, and such other matters as may from time to time be specified by the Government;

(c) any sum required to satisfy any judgement, decree or award against the Local Council by the Court or Tribunal; and

(d) any expenditure delcared by any Government to be so charged.

(2) If any expenditure charged on the Local Fund is not paid, the Controlling Authority may, by order, direct the person or persons having the custody of the Local Fund to pay such amount or so much thereof as may from time to time be possible, from the balance of the Local Fund.

52. *Budget*—(1) Every local Council shall, in the prescribed manner, prepare and sanction, before the commencement of each financial year, a statement of its estimated receipts and expenditure for that year, hereinafter referred to as the Budget, and forward a copy thereof to the Controlling Authority.

(2) If the Budget is not prepared or sanctioned by a local Council before the commencement of any financial year, the Controlling Authority may have the necessary statement prepared and certify it, and such certified statement shall be deemed to be the sanctioned Budget of the local Council.

(3) Within thirty days of the receipt of the copy of a Budget under clause (1), the Controlling Authority may by order, modify it, and the Budget so modified shall be deemed to be the sanctioned Budget of the local Council.

(4) ~~At any time before the expiry of the~~ financial year to which a Budget relates, a Revised budget for the year may, if necessary, be prepared and sanctioned, and such revised budget shall, so far as may be, be subject to the provisions of this Article applicable to a Budget.

(5) Where any local Council assumes office under this Order for the first time, its Budget for the financial year during which it assumes office shall relate to the remaining period of that year, and the other provisions of this Article shall *mutatis mutandis* apply accordingly.

53. *Accounts*—(1) Accounts of the receipts and expenditure of a local council shall be kept in the prescribed manner and form.

(2) An annual statement of the accounts shall be perpared after the close of every financial year, and shall be transmitted to the Controlling Authority by such date as may be prescribed.

(3) A copy of the annual satement of accounts and such other statements as may be prescribed shall be placed at a conspicuous place in the office of the local council concerned for public inspection, and all objections or suggestions concerning such accounts received from the public shall be considered by the local council and brought to the notice of the audit authority referred to in Article 54.

54. *Audit*—(1) The accounts of every local council shall be audited in such manner, after such intervals and by such authority as may be prescribed

(2) The Audit authority shall have access to all the books and other documents pertaining to accounts, and may also examine the Chairman or any member or servant of the local council concerned.

(3) On the completion of audit, the audit authority shall, in the prescribed manner, submit to the Controlling Authority an audit report which shall, among other things, mention—

(a) cases of embazzlement,

(b) cases of loss, waste or misapplication of the Local Fund, and

(c) cases of other irregularities in the maintenance of accounts.

55. *Loans.*—(1) Subject to the provisions of this Order, the rules, the Local Authorities Loans Act, 1914 (*IX of 1914*), and any other law for the time being in force, a local council may, with the previous sanction of the Government, raise loans in the prescribed manner, and make suitable arrangements, to the satisfaction of the Government, for the repayment of the loans in such instalments as may be fixed.

(2) A local council may, and if required by the Government shall establish and maintain such separate funds as may be necessary for the repayment of loans, and the Government may, among other things, require that any specified items of income of the local council shall wholly or in part be earmarked for and applied in the repayment of loans.

56. *Property of local councils*—(1) The Government may by rules—

(a) determine the property which shall vest in local councils;

(b) provide for the management, maintenance, improvement and development of the property belonging to or vesting in local councils;

(c) regulate the alienation of such property; and

(d) provide for the compulsory acquisition of such immovable property as may be required by a local council for the purposes of this Order.

(2) A local council may—

(a) manage, maintain, inspect, develope or improve any property which is owned by or vests in it or which is placed under its charge;

(b) apply such property for the purposes of this Order or the rule; and

(c) acquired or transfer by grant, gift sale, mortgage, lease, exchange or otherwise any property with the previous sanction of such authority as may be prescribed.

57. *Development Plans*—(1) A local council may, and if required by the Government shall, prepare and implement development plans for such periods and in such manner as may be specified.

(2) Such plans shall be subject to the sanction of the prescribed authority and shall provide for—

(a) the promotion, improvement and development of such function or functions of the local council as may be specified;

(b) the manner in which the plan shall be financed, executed, implemented and supervised;

(c) the agency through which the plan shall be execured and implemented; and

(d) such other matters as may be necessary.

(3) The Government may direct that any specified items of income of a local council shall wholly or in part be earmarked for and applied in the implementation of a development plan.

(4) The development plans of local councils in a District or Division, or in the Province, may be consolidated in such manner as may be prescribed.

58. *Surcharge.*—Every member of a local council, every official or servant of a local council, and every person charged with the administration of the affairs of a local council, or acting on behalf of a local council, shall be liable for the loss, waste or misapplication of any money or property belonging to a local council which is a direct consequence of his negligence or misconduct, and the liability of such member, official, servant or persons shall be determined by the Controlling Authority in the prescribed manner, and the amount for which he is held liable shall be recoverable as a public demand or as arrears of land revenue.

CHAPTER II—*Local Taxation.*

*59. *Local Rate.*—(1) All lands assessable to rent or land revenue shall be subject to the payment of a rate to be known as the local rate.

(2) The local rate in each District shall bear such promotion to the rent or land revenue in the District as the Government may, by notification in the *official Gazette*, from time to time fix:

Provided that the local rate shall not exceed fifty *per centum* of the rent or land revenue as the case may be.

(3) The local rate shall be collected in the prescribed manner along with the rent or land revenue by the village revenue officials responsible for its collection, and the proceeds thereof shall be credited to the Local Funds of the District Council and the Union Councils in the District in such proportion as may be fixed by the Government from time to time.

60. *Taxes to be levied.*—A District Council, with the previous sanction of the Government and a Union Council with the previous sanction of the Commissioner, may levy, in the prescribed manner, all or any of the taxes, rates, tolls and fees mentioned in the Fith Schedule.

(2) The Government may, by notification in the official Gazettee, specify separately the taxes, rates, tolls and fees mentioned in the aforesaid Schedule which may be levied respectively by a District Council and by a Union Council and where such notification has been issued, no District Council shall be competent to levy any tax, rate, toll or fee leviable by a Union Council, and no Union Council shall be competent to levy any tax, rate, toll or fee leviable by a District Council.

(3) No Divisional, Thana or Tashil Council shall have the power to levy any tax, rate, toll or fee, and such Councils shall be financed by the Government.

61. *Notification and enforcement of taxes.*—(1) All taxes, rates, tolls and fees levied by a District or Union Council shall be notified in the prescribed manner and shall, unless otherwise directed by the Government, be subject to previous publication.

**Vide* P. O. No. 22/1962, dated 4th June 1962.

(2) Where a proposal for the levy of a tax, rate, toll or fee, or for a modification of a tax, rate, toll or fee which is in force, is sanctioned, the sanctioning authority shall specify the date for the enforcement thereof and such tax, rate, toll or fee or the modification shall come into force on such date.

62. *Model tax schedules.*—The Government may frame model tax schedules, and where such schedules have been framed, District and Union Councils shall be guided by them in levying a tax, rate, toll or fee.

63. *Directions with regard to levy of tax, etc.*—(1) The Government may direct any District or Union Council, and the Commissioner may direct any Union Council—

(a) to levy any tax, rate, toll or fee which the Council is competent to levy under Article 60;

(b) to increase or reduce any such tax, rate, toll or fee, or the assessment thereof, to such extent as may be specified; or

(c) to suspend or abolish the levy of any such tax, rate, toll or fee.

(2) If a direction issued under clause (*1*) is not complied with, within the specified time, if any, the Government or the Commissioner, as the case may be, may make an order giving effect to the direction.

64. *Liability on account of taxes.*—(1) A local council may, by notice, call upon any person to furnish such information, produce such record or accounts, or to present such goods or animals liable to any tax, rate, toll or fee, as may be necessary for the purpose of determining the liability of such person, goods or animals to a tax, rate, toll or fee, or the assessment thereof.

(2) Any official of a local council authorised in this behalf may, after due notice enter upon any building or premises for the purposes of assessing the liability of such building or premises to any tax, or inspecting any goods or animal therein liable to any tax.

(3) Any official of a local council authorised in this behalf may, in the prescribed manner, seize and dispose of any goods on which any octroi, terminal tax or toll is due and is not paid.

65. *Collection and recovery of taxes, etc.*—(1) Unless otherwise provided, all taxes, rates, tolls and fees levied under this Order shall be collected in the prescribed manner by the village revenue officials responsible for the collection of rent or land revenue.

(2) All arrears of taxes, rates, tolls and fees and other moneys claimable by a local council under this Order shall be recoverable as a public demand or as arrears of land revenue.

(3) Notwithstanding the provisions of clause (2), the Government may empower any local council to recover arrears of taxes, rates, tolls, fees and other moneys claimable by the council under this Order by distress and sale of the movable property belonging to the person concerned or by attachment and sale of the immovable property belonging to him.

(4) The Government may be rules specify the officials or classes of officials by whom the power under clause (3) shall be exercised and prescribe the manner in which it shall be exercised.

66. *Deduction of taxes from salaries.*—If a local council levies a tax on professions, trades or callings, it may require the employer of the person liable to such tax to deduct the tax from the salary or wages payable to such person, and on such requisition the amount of the tax due shall be deducted from the salary or wages of the person concerned and credited to the Local Fund of the council.

67. *Petitions against valuation, assessment, etc.*—No assessment of a tax rate, toll or fee under this Order, or valuation therefor, or the liability of a person to be so taxed, shall be called in question except by a petition presented to such authority, in such manner and within such period as may be prescribed.

68. *Taxation Rules.*—(1) All taxes, rates, tolls, fees and other charges levied by a local council shall be imposed, assessed, leased, compounded, administered, and regulated in such manner as may be provided by rules.

(2) Rules framed under this Article may, among other matters, provide for the obligations of the tax-payer and the duties and powers of the officials and other agencies responsible for the assessment and collection of taxes.

***Part IV— Provincial Development Advisory Council**

*69—71 (Deleted).

PART V—GENERAL

CHAPTER I—*Conduct of Elections*

†72. *Conduct of elections*—(1) Subject to such directions as may from time to time be issued by the Election Authority, all elections to Union Councils and Town and Union Committees under this Order shall be organised and conducted in accordance with the rules, and such rules may provide for all matters connected therewith or incidental thereto, including by-elections, and corrupt or illegal practices and other election offences, and penalties therefor, and the submission, trial and disposal of election petitions.

(2) Notwithstanding the provisions of clause (1), the Government may, by notification in the official Gazette, direct that any provisions of the Representation of the People Act, 1957 (*XXXI* of *1957*), or the rules made thereunder, shall to such extent and subject to such exceptions or modifications as may be specified in the notification, apply to the elections to all or any of the Union Councils or Town or Union Committees.

CHAPTER II—*Administration of Local Councils*

73. *Supervision over local councils*—The Government shall exercise general supervision and control over the local Councils in order to ensure that their activities conform to the purposes of this Order.

74. *Control over the activities of local councils.*—(I) If, in the opinion of the Controlling Authority, anything done or intended to be done by or on behalf of a local Council is not in conformity with law, or is in any way against public interest, the Controlling Authority may, by order—

(a) quash the proceedings;

(b) suspend the execution of any resolution passed or order made by the local Council;

(c) prohibit the doing of anything proposed to be done; and

(d) require the local Council to take such action as may be specified.

**Vide* P. O. No. 22/1962, dated 4th June 1962.

†*Vide* E. P. Act III/1964.

(2) Where an order under clause (1) is made by any Controlling Authority other than the Government, the local Council concerned, may within thrity days, of the receipt of the order, represent against it—

(a) to the Government, if the order was made by the Commissioner;

(b) to the Commissioner, if the order was made by the Collector, and

(c) to the Collector, if the order was made by the Subdivisional Officer; and the authority to whom the matter is so represented shall, within thirty days of the receipt of the representation, either confirm or modify or set aside the order.

(3) If for any reason the order is not confirmed or modified within the aforesaid period, it shall be deemed to have been set aside.

75. *Power of the Controlling Authority to give directions to local Councils*—(1) The Controlling Authority may direct any local Council, or any person or authority responsible thereto, to take, within such period as may be specified, such action as may be necessary for carrying out the purposes of this Order.

(2) Where after due enquiry the Controlling Authority is satisfied that a local Council or person or authority has failed to comply with any direction made under clause (1), the Controlling Authority may appoint a person or persons to give effect to such direction, and may further direct that the expenses incurred in connection therewith shall be borne by the local Council.

(3) Should the expenses be not so paid, the Controlling Authority may make an order directing the person having the custody of the balance of the Local Fund of the Council to pay the expenses, or so much therof as may from time to time be possible.

76. *Inquiry into the affairs of local councils*—The Government may, either *suo motu* or on an application made to it by any person, cause an enquiry to be made by such officer as may be authorized by it in this behalf into the affairs of a local council generally, or into any particular matter concerning a local council.

(2) Such officer shall, for the purposes of the enquiry, have the powers of a court under the Code of Civil Procedure, 1908 (*Act V of 1908*), to take evidence and to compel the attendance of witnesses and the production of documents.

(3) The Government may make an order as respects the costs of the enquiry and the parties by whom it shall be paid.

(4) Any amount payable under clause (3) lay any person, not being a local council, shall be recoverable as a public demand or arrears of land revenue.

77. *Suspension of particular departments or institutions.*—(1) If, after such enquiry as may be necessary, the Government is of the opinion that a local council is not able to run a particular department or institution efficiently, it may, by notification in the official Gazette, suspend the authority of the local council over such department or institution for such period as may be specified in the order.

(2) Where the authority of a local council over any department or institution is so suspended, the Government may itself take over the management of such department or institution or make such other arrangements as it thinks fit, and may require the local council, or, in case the local council fails to comply, the treasury, bank or person holding the funds of the local council, to place such amount as may be necessary for the management of such department or institution at the disposal of the Government.

78. *Supersession of local councils.*—(I) If, after such inquiry as may be necessary, the Government in the case of a Divisional or District council, or a Union Committee within the jurisdiction of the municipal bodies or Cantonment Boards at Karachi, Dacca and Lahore, and the Commissioner in the case of any other local council, is of the opinion that a local council—

(a) is unable to discharge or persistently fails in discharging its duites;—

(b) is unable to administer its affairs or meet its financial obligations, or

(c) generally acts in a manner contrary to pubic interests, or

(d) otherwise exceeds or abuses its powers

the Government or the Commissioner, as the case may be, may by notification in the official Gazette, declare the local council to be superseded for such period, not exceeding the residue of the term of such local council, as may be specified.

(2) On the publication of a notification under clause (1),—

(a) persons holding office as Chairman and members of the local council shall cease to hold office;

(b) all functions of the local council shall, during the period of supersession, be performed by such person or authority as the Government or the Commissioner, as the case may be, may appoint in this behalf;

(c) all funds and property belonging to the local council shall during the period of supersession, vest in the Government.

(3) On the expiry of the period of supersession, the local council shall be reconstituted in accordance with the provisions of this Order and the rules.

**78A. *Suspension of Chairman of a Union Council or of a Town or Union Committee in certain circumstances*—(1) Where proceedings have been initiated for removal of Chairman of a Union Council or a Town or Union Committee under the provisions of Article 25. of the Order and the rules thereunder or where proceedings under any other law have been started against him and, in the opinion of the Controlling Authority, the exercise of executive powers by the Chairman is either likely to be prejudicial to the interest of the Council or Committee, or undesirable from the administrative point of view, the Controlling Authority may, by an order in writing, suspend the Chairman and direct that the executive powers and functions of the local council shall, as from the date of the order until the termination of any such proceedings, be exercised by the Vice-Chairman or in his absence, by any other member of the Council or Committee to be elected by it at a special meeting.

(2) When an order of suspension has been passed under clause (1) by the Controlling Authority, the Chairman shall, not later than three days of the issue of the order, make over charge of office of the Chairman to the Vice-Chairman or, in his absence, to any other member of the Council or Committee elected at a special meeting convened in the prescribed manner.

***Vide* B. P. Ord. III/1963, dated 30th March 1963.

**78B. *Appointment of Chairman or Vice-Chairman in case of failure to elect Chairman or Vice-Chairman*—Where a Union Council or a Town or Union Committee has failed to elect a Chairman or Vice-Chairman or where a District Council has failed to elect a Vice-Chairman in accordance with the provisions of the Order and the rules, the Controlling Authority shall, by an order in writing, direct such Council or Committee to elect a Chairman or Vice-Chairman, as the case may be, within such time as may be specified in the order, and if such Council or Committee fails so to elect a Chairman or Vice-Chairman within the specified time, the Controlling Authority may, within seven days from the date of the said second meeting, appoint a member of the Union Council or the Town or Union Committee concerned to be its Chairman or Vice-Chairman, as the case may be, or a member of the District Council to be its Vice-Chairman; and the Chairman or the Vice-Chairman so appointed shall perform all the functions of an elected Chairman or Vice-Chairman under the Order and rules.

79. *Training institutons.*—(1) The Government may set up schools, colleges or other institutions for the training of the members and staff of local councils, and for the promotion of research in local government and allied subjects, and may by rules, provide—

(a) for the administration of such schools, colleges and other institutions;

(b) for the compulsory training of members and staff;

(c) for the courses to be studied; and

(d) for the holding of examinations and the award of diplomas and certificates to successful candidates.

(2) Every local council shall pay towards the cost of the institutions set up under clause (1) in such proportion as the Government may from time to time determine.

CHAPTER III—*Inter-Council Matters.*

80. *Joint Committees.*—Any local council may join any other local council or councils, or any other local authority or authorities, in appointing a Joint Committee for any purpose in which such councils or authorities may be jointly interested, and may delegate to such Joint Committee any powers which may be exercised by it, including the power to make regulations for the conduct of business.

81. *Disputes between councils.*—If any dispute arises between two or more local councils, the matter shall be referred—

(a) to the Collector, if the parties concerned are in the same District;

(b) to the Commissioner, if the parties concerned are in different Districts within the same Division;

(c) to the Government, if the parties concerned are in different Divisions, or if one of the parties is a Cantonment Board or a Union Committee in a Cantonment area or within the jurisdiction of the municipal bodies at Karachi, Dacca and Lahore;

and the decision of the authority to which the dispute is so referred shall be final:

***Vide* E. P. Ord. III/1963, dated 30th March 1963.

Provided that if one of the parties to the dispute is a Cantonment Board, or a Union Committee in a Cantonment area or within the jurisdiction of the municipal body at Karachi, the decision of the Government not being a decision of the Central Government, shall not take effect unless the concurrence of the Central Government has been obtained.

CHAPTER IV—*Offences and Penalties*

82. *Offences.*—Every act or omission specified in the Eighth Schedule shall be an offence under this Order.

83. *Punishment*—An offence under this Order shall be punished with fine which may extend to two hundred rupees, and if the offence is a continuing one, with a further fine which nay extend to twenty rupees for every day after the date of the first commission during which period the offender has persisted in the offence.

84. *Compounding of offences*—The Chairman or any person generally or specially authorized by the local Council in this behalf may compound any offence under this Order.

85. *Cognizance of offences.*—No court shall take cognizance of any offence under this Order except on a complaint in writing received from the Chairman or a person generally or specially authorized by the local Council in this behalf.

CHAPTER V—*Miscellaneous*

86. *Appeals*—(1) Any person aggrieved by an order passed by a local Council, or its Chairman in pursuance of this Order, or the rules or by-laws, may appeal to such authority, in such manner and within such period as may be prescribed.

(2) Any Order passed in appeal shall be final and shall not be called in question in any court.

87. *Duties of Police*—It shall be the duty of all plolice officers to give immediately information to the Chairman or an official of the local Council concerned of the commission of any offence under this Order and to assist the officials and servants of local Councils in the exercise of their lawful authority.

88. *Standing Orders*—The Government may, by Standing Orders issued from time to time—

(a) define and regulate the relations of local Councils *inter se*, and with local bodies and other local authorities;

(b) provide for co-ordinating the activities of local Councils and Government Departments;

(c) provide for giving financial assistance to local Councils, including the making of grants for specified purposes on specified terms and conditions;

(d) provide for the making of financial contribution by one local Council to another local Council or to any other local authority;

(e) Provide for the general guidance of local Councils in carrying out the purposes of this Order.

89. *Power to make rules.*—(1) The Government may make rules to carry out the purposes of this Order.

(2) In particular and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the matters enumerated in the Sixth Schedule, and all matters incidental, consequential and supplemental thereto.

90. *By-laws.*—(1) A local Council may, and if required by the Government shall, make by-laws, not in consistent with the rules to carry out the purposes of this Order.

(2) In particular and without prejudice to the generality of the foregoing powers, such by-laws may provide for all or any of the matters enumerated in Part I of the Seventh Schedule, and all matters incidental, consequential and supplemental thereto.

91. *Regulations*—A local Council may make regulations to regulate the procedure in respect of all or any of the matters enumerated in Part II of the Seventh Schedule, and all matters incidental, consequential and supplemental thereto.

92. *General Provisions relating to rules, etc.*—(1) All by-laws shall be made subject to the condition of previous publications.

(2) All by-laws and regulations made by a Divisional Council ~~for~~ or a Union Committee within the jurisdiction of the municipal bodies or Cantonment Board at Karachi, Dacca and Lahore, shall be subject to the sanction of the Government, and all by-laws and regulations made by any other local Council shall be subject to the sanction of the Commissioner, and the Government or the Commissioner, as the case may be, may sanction any by-laws or regulation subject to modifications.

(3) The Government may frame model by-laws and regulations, and in framing their by-laws and regulations the local Councils shall be guided by such model by-laws and regulations.

(4) All rules shall be notified in the official Gazette, and all by-laws and regulations shall be published in such manner as in the opinion of the authority making them be best adapted for informing the residents of the local area concerned.

(5) Copies of rules, and of by-laws and regulations pertaining to a local Council shall be kept available at the office of the local Council concerned for inspection and sale.

(6) All rules and by-laws when duly made shall be deemed to form part of this Order, and shall have effect accordingly.

93. *Delegation of powers*—(1) The Government may, by notification in the official Gazette, delegate any of its powers under this Order or the rules to a Commissioner, Collector, or any other officer subordinate to it.

(2) A Commissioner or Collector may, with the previous sanction of the Government, delegate any of his powers under this Order, or the rules or by-laws, not being powers delegated to him under clause (*1*), to any officer subordinate to him.

*(3) The Controlling Authority of a Union Committee may delegate all or any of its powers under this Order or the rules or by-laws to any officer subordinate to it.

******Vide* **B. D. (Amendment), Ordinance No. III/1964. dated 7-2-64.**

94. *Institution of suits against Councils, etc.*—No suit shall be instituted against a local Council or against any member, official or servant of a local Council in respect of any act done or purporting to be done in official capacity until the expiration of one month next after notice in writing had been, in the case of a local Council, delivered or left at its office, and in the case of a member, official, or servant, delivered to him or left at his office or place of abode, stating the cause of action and the name and place of abode of the intending plaintiff and the plaint shall contain a statement that such notice has been so delivered or left.

95. *Notice and service thereof.*—(1) Where anything is required to be done or not to be done by any person under this Order or the rules or by-laws, a notice shall be served on the person concerned specifying the time within which the requirement shall be complied with.

(2) No notice shall be invalid for defect of form.

(3) Every notice shall, unless otherwise provided, be served or presented by giving or tendering the notice or tending it by post to the person for whom it is intended or by affixing it on some conspicious part of his place of abode or business.

(4) A notice intended for the public in general shall be deemed to have been sufficiently served if a copy thereof is affixed in such public place as may be determined by the local Council concerned.

96. *Records to be public documents.*—All records prepared or registers maintained under this Order shall be deemed to be public documents within the meaning of the Evidence Act, 1872 (*Act I of 1872*), and shall be presumed to be genuine until the contrary is proved.

97. *Members and servants of local councils to public servants.*—Every member and every servant of a local council, and every other person duly empowered to act on behalf of a local council, shall be deemed to be a public servant within the meaning of section 21 of the Pakistan Penal Code (*Act XLV of 1860*).

98. *Protection of action taken in good faith, etc.*—No suit, prosecution or other legal proceedings shall lie against the Governemnt or any local Council, or against any person authorised by either, for anything done or in good faith intended to be done under this Order, or for any damage caused or likely to be caused by any such thing.

PART VI.—TRANSITIONAL PROVISIONS

99. *Interim authorities rules, by-laws, taxes, etc.*—(1) In any area within the jurisdiction of a local body or bodies in which the provisions of this Order are brought into force but a local Council is not constituted, the Government, notwithstanding anything in this Order, may, by order, empower any person or persons to perform all or any of the functions of such body or bodies as had jurisdiction therein immediately before such enforcement, or such functions of a local Council or Councils under this Order as may be specified in the Order, until a properly constituted local Council for the local area assumes office in accordance with the provisions of this Order.

(2) Where a Local council is constituted under this Order in any area, not being an area within the jurisdiction of any local body, the Governement may enforce such rules and, without observing the procedure for previous publication such by-laws, and such taxes, rates, tools or fees in that area for such period not exceeding six months, as may be considered necessary, for enabling the local Council so constituted to prepare for carrying out the purpose of this Order.

100. *Interim arrangement for the maintenance of institutions to be transferred to local Council.*—Where on the enforcement of this Order in any local area any service undertaken or institution maintained by the Government is required under any of the provisions of this Order to be compulsorily undertaken or maintained by a local Council, such service or institution shall, notwithstanding anything contained in this Order, continue to be undertaken or maintained by the Government until the management thereof is duly transferred to the local Council.

**101. Notwithstanding anything contained in this ordinance or in the Order and during the continuance of the terms of the Councils first constituted,—

(*a*) the Controlling Authority may, after such enquiry, if any, as may be considered necessary, remove any appointed member of a local council who is liable to removal under article 25 of the said Order from such membership:

Provided that no appointed member shall be removed without consultation with or without the previous approval in writing of the authority in consultation with whom or with whose approval he was appointed;

(*b*) in case the seat of an appointed member of a District or Divisional council falls vacant during the term of office of the Council, a new member shall be appointed by the same authority and in the same manner as the member in whose place the vacancy has occurred was appointed, and such member shall hold office for the residue of such term; and

†(*c*) a District Council shall, elect one of its appointed members to be its Vice-Chairman and the provisions of clauses (*5*), and (*7*) of Article 15, clause (*2*) of Article 24, clause (*1*) of Article 25, Article 25A and Article 25B of the said Order, as amended by this Ordinance, shall so far applicable, apply.

*102. *Savings.*—Notwithstanding the amendment of the said Order by this Order, all Town and Union Committees constituted, and the groups thereof formed, under the said Order, and all appointed members of any local Council so constituted, and all members of the municipal bodies and Cantonment Boards elected by the groups so formed, shall continue until after the expiry of their respective terms, fresh elections are held and such Committees and Councils are re-constituted in accordance with the provisions of the said Order as amended by this Order.

**Vide* P. O. No. 22/1962, dated 4th June, 1962.

***Vide* E. P. Ord. III/1963, dated 30th March 1963.

†*Vide* E. P. Ord. XXI/1963, dated 12th November, 1963.

THE FIRST SCHEDULE

ENACTMENTS TO STAND REPEALED

(*See* Article 4)

1. The Bengal Chaukidari Act, 1856 (XX of 1856).
2. The Village Chaukidari Act, 1870 (Ben. Act VI of 1870).
3. The Bengal Village Chaukidari Act, 1871 (Ben. Act I of 1871).
4. The Assam Local Rates Regulation, 1879 (Reg. III of 1879).
5. The Cess Act, 1880 (Ben. Act IX of 1880).
6. The Punjab District Boards Act, 1883 (Pun. Act XX of 1883).
7. The Bengal Local Self-Governemnt Act, 1885 (Ben. Act III of 1885).
8. The Assam Local Self-Governemnt Act, 1915 (Assam Act I of 1915).
9. The Punjab Village and Small Towns Patrol Act, 1918 (Pun Act VIII of 1918)
10. The Bengal Village Self-Governemnt Act, 1919 (Ben. Act V of 1919).
11. The Punjab Small Towns Act, 1921 (Pun. Act II of 1922).
12. The Sind Local Boards Act, 1923 (Sind Act VI of 1923).
13. The Assam Rural Self-Government Act, 1926 (Assam Act VII of 1926).
14. The Punjab Village Punchayat Act, 1939 (Pun. Act XI of 1939).
15. The Punjab Village Punchayat (West Pakistan Extension and Amendment) Act, 1958 (West Pakistan Act XLVII of 1958).

*16. The Bombay Village Sanitation Act, 1889 (Bom. Act I of 1889).

*17. The Bombay Local Boards Act, 1923 (Bom. Act VI of 1923).

THE SECOND SCHEDULE

QUALIFICATIONS AND DISQUALIFICATIONS OF ELECTORS AND MEMBERS

PART I—QUALIFICATIONS AND DISQUALIFICATIONS OF ELECTORS

[*See* Article 18 (*1*)].

1. *Qualifications of electors.*—A person shall be entitled to be an elector if—

(a) he is a citizen of Pakistan;

(b) he is not less than twenty-one years of age on the first day of January in the year in which the preparation or revision of the electoral roll commences;

†(c) he has been resident in the Ward for a period of not less than six months immediately preceding the first day of January in the year, in which the preparation or revision of the electoral roll commences; and

†(d) he is not of unsound mind.

†*Explanation*—A person shall be deemed to be a resident in a Ward if he ordinarily resides, or owns or possesses a dwelling house therein:

†Provided that any person who holds a public office, or is in the service of Government, shall during any period for which he holds such office or is employed in such service, be deemed to be a resident in the Ward in which he would have been resident if he had not held such office or had not been so employed.

**Vide* P. O. No. 22/1962, dated 4th June, 1962.

†*Vide* E. P. Act III/1964.

PART II—QUALIFICATIONS AND DISQUALIFICATIONS OF CANDIDATES AND MEMBERS

[*See* Articles 20(*1*) and 25(*2*).]

†1. *Qualifications of candidates.*—A person who is not less than twenty-five years of age on the first day of January preceding the date on which the nomination paper is filed shall be qualified to be elected as a member of—

(a) a Union Council or Town Committee, if his name appears for the time being on the electoral roll of any Ward of the Union or Town concerned,

(b) a Union Committee, if his name appears for the time being on the electoral roll of a Ward of any Union of the Municipality concerned;

2. *Disqualification of candidates.*—A person shall be disqualified for being a member or a candidate for the membership of a local Council—

(a) if he has ceased to be a citizen of Pakistan, or has voluntarily acquired the citizenship of a foreign State, or has made a declaration of allegiance or adherence to a foreign State;

(b) if he is an undischarged insolvent;

(c) if he has been ordered to execute a bond under section 110 of the Code of Criminal Procedure, 1898 (Act V of 1898), or has been, on conviction for an offence involving moral turpitude sentenced to imprisonment for a term of not less than six months unless five years, or such less period as the Government may, by notification in the official Gazette, specify in this behalf, has elapsed from the date of the expiration of the period of the bond or sentence, as the case may be;

(d) if he is a whole-time salaried official in the service of Government, or of a public statutory corporation, a local Council, or a local body or other local authority;

(e) if he is under contract for work to be done for or goods to be supplied to the Union Council or the Town or Union Committee concerned, or has otherwise any pecuniary interest in its affairs;

(f) if he is for the time being disqualified for membership of an elective body under the Elective Bodies (Disqualification) Order, 1959 (President's Order No. 13 of 1959), or under any other law for time being in force,

†(g) if he has been convicted of an offence or a corrupt or illegal practice relating to elections, or has been found guilty of any such offence or practice in any proceedings for questioning the validity or regularity of an election, unless five years or such less period as the Government may, by notification in the *official Gazette* specify in this behalf, has elapsed from the date of the order, or from the date of the expiration of the sentence, if any.

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†*Vide* E. P. Act III/1964.

THE THIRD SCHEDULE

FUNCTIONS OF UNION COUNCILS AND VILLAGE POLICE

PART I—Functions of Union Councils

[See Article 27.]

1. Provision and maintenance of public ways and public streets.
2. Provision and maintenance of public places, public open spaces, public gardens and public play-grounds.
3. Lighting of public ways, public streets and public places.
4. Plantation and preservation of trees in general, and plantation and preservation of trees on public ways, public streets and public places in particular.
5. Management and maintenance of *shamilats*, burning and burial grounds, common meeting places and other common property.
6. Provision and maintenance of accommodation for travellers.
7. Prevention and regulation of encroachments on public ways, public streets and public places.
8. Prevention and abatement of nuisances in public ways, public streets and public places.
9. Sanitation, conservancy, and the adoption of other measures for the cleanliness of the Union.
10. Regulation of the collection, removal and disposal of manure and street sweepings.
11. Regulation of offensive and dangerous trades.
12. Regulation of the disposal of carcasses of dead animals.
13. Regulation of the slaughter of animals.
14. Regulation of the erection and re-erection of buildings in the Union.
15. Regulation of dangerous buildings and structures.
16. Provision and maintenance of wells, water pumps, tanks, ponds and other works for the supply of water.
17. Adoption of measures for preventing the contamination of the sources of water-supply for drinking.
18. Prohibition of the use of the water of wells, ponds and other sources of water-supply to be suspected dangerous to public health.
19. Regulation or prohibition of the watering of cattle, bathing or washing at or near wells, ponds or other sources of water reserved for drinking purposes.

20. Regulation or prohibition of the steeping of hemp, jute or other plants in or near ponds or other sources of water-supply.

21. Regulation or prohibition of dyeing or tanning of skins within residential areas.

22. Regulation or prohibition of the excavation of earth, stones, or other material within residential areas.

23. Regulation or prohibition of the establishment of brick kilns, potteries and other kilns within residential areas.

24. Registration of births and deaths, and the maintenance of such vital statistics as may be prescribed.

25. Voluntary registration of the sale of cattle and other animals.

26. Holding of fairs and shows.

27. Celebration of public festivals.

28. Provision of relief measures in the event of any fire, flood, hail-storm earthquake or other natural calamity.

29. Relief for the widows and orphans, and the poor, and person in distress.

30. Promotion of public games and sports.

31. Agricultural, industrial and community developemnt; promotion and development of co-operative movement, village industries, forests, live-stock and fisheries.

32. Adoption of measures for increased food production.

33. Provision of first aid centres.

34. Provision of libraries and reading rooms.

35. Co-operation with other organisations engaged in activities similar to those of the Union Council.

36. Aid in the promotion of education under the direction of the District Council.

37. Any other measures likely to promote the welfare, health, safety, comfort or convenience of the inhabitants of the Union or of visitors.

Part II—Powers and duties of Village Police.

[*See* Article 28.]

Every village Kotwal or other member belonging to the village police, by whatever name called or howsoever designated shall exercise the powers and discharge the duties enumerated hereunder—

(1) He shall keep watch and ward in the Union.

(2) He shall assist the police to the best of his ability in all matters connected with the prevention and detection of crime, and the apprehension of offenders.

(3) He shall assist the Chairman and the Union Council in the performance of their official functions.

(4) He shall, unless otherwise provided, report in person on the state of his beat once a fortnight to the officer-in-charge of the police-station within the limits of which the Union is situated.

(5) He shall observe and from time to time report to the officer-in-charge of the police-station the movement of all bad characters in the Union, and shall report the arrival of suspicious characters in the neighbourhood.

(6) He shall report to the officer-in-charge of the police-station such information as he may obtain respecting any person found lurking in the Union who has no ostensible means of subsistence, or who cannot give a satisfactory account of himself.

(7) He shall keep the officer-in-charge of the police-station informed of all disputes which are likely to lead to any riot or serious affray, and of all intelligence he receives affecting the public peace in the Union.

(8) He shall report to the officer-in-charge of the police-station any information he may obtain respecting the commission of, or intention to commit, any of the following offences in the Union, that is to say—

(a) rioting;

(b) concealment of birth by secret disposal of dead body;

(c) exposure of a child;

(d) mischief by fire;

(e) mischief to animals by poisoning;

(f) attempt to commit culpable homicide or suicide; and

(g) attempt to commit or abet the commission of any of the above offences.

(9) He shall to the best of his ability, prevent, and he may interpose for the purpose of preventing the commission of any offence specified in paragraph (8) or any other cognizable offence.

(10) He shall maintain a Birth and Death Register and shall report all births and deaths within his beat to the Union Council.

(11) He shall immediately give information to the Union Council of the outbreak of any epidemic or infectious disease among human beings or animals, or crop disease, or pest attack.

(12) He shall immediately give information to the Union Council of damage to any embankment or irrigation work.

(13) He shall supply any local information required for official purposes.

(14) He shall assist the village revenue officials in the collection and recovery of rent or land revenue, taxes, rates fees and other dues.

(15) He shall report to the Union Council any information that he may obtain respecting the commission of or intention to commit any offence under this Order.

(16) He shall immediately give information to the Union Council of any damage or obstruction to, or encroachment on, any property, movable or immovable, belonging to or vesting in any local council and may interpose for the prevention of any such damage, obstruction or encroachment.

(17) He shall serve processes upon persons resident within the Union.

(18) He may without an order from a Magistrate, and without a warrant, arrest—

(a) any person who has been concerned in any cognizable offence or against whom a reasonable complaint has been made or credible information has been received or reasonable suspicion exists of his having been so concerned;

(b) any person having in his possession, without lawful excuse, any implement of house-breaking;

(c) any person who has been proclaimed an offender under the Code of Criminal Procedure, 1898 (Act V of 1898), or by an order of the Government;

(d) any person in whose possession anything is found which may reasonably be suspected to be stolen property or who may reasonably be suspected of having committed an offence with reference to such thing;

(e) any person who has escaped or attempts to escape from lawful custody;

(f) any person who obstructs a public servant in the execution of his official duties;

(g) any person reasonably suspected of being a deserter from the Pakistan Army, Navy or Air Force; and

(h) any released convict committing a breach of any rule under sub-section (*3*) of section 565 of the Code of Criminal Procedure, 1898 (Act V of 1898).

(19) He shall assist private persons in making such arrests as they may lawlully make, and he shall report such arrests without delay to the officer-in-charge of the police-station.

(20) He shall take charge of all persons arrested by the village officials, or by any private person under any law for the time being in force, and shall forthwith take or send any person or persons so taken charge of by him or any person or persons he himself may arrest, before the officer-in-charge of the police-station; provided that during the hours of darkness the person or persons arrested may be detained in custody at the village, but must be taken as early as possible on the following morning to the police-station.

(21) He shall carry out such other duties as are entrusted to him from time to time in accordance with the rules.

THE FOURTH SCHEDULE

FUNCTIONS OF DISTRICT COUNCILS

PART I—Compulsory Functions

[*See* Artclc 33(*1*).]

1. Provision and maintenance of libraries and reading rooms.
2. Provision and maintenance of hospitals and dispensaries, including veterinary hospitals and dispensaries.
3. Provision, maintenance and improvement of public roads, culverts and bridges.
4. Plantation and preservation of trees on road sides and public places.
5. Provision and maintenance of public gardens, public play-grounds and public places.
6. Maintenance and regulation of public ferries other than those maintained by Government Departments.
7. Maintenance and regulation of cattle pounds.
8. Provision and maintenance of serais, dak bunglows, zail ghars, rest-house and other buildings for the convenience of traveller.
9. Prevention, regulation and removal of encroachments.
10. Prevention and abatement of nuisances.
11. Holding of fair and shows.
12. Promotion of public games and sports.
13. Celebration of public festivals.
14. Promotion of sanitation and public health.
15. Prevention, regulation and control of infectious diseases.
16. Enforcement of vaccination.
17. Protection of foodstuff and prevention of adulteration.
18. Registration of marriages.
19. Registration of the sale of cattle.
20. Provision of water-supply, construction, repair and maintenance ot water work and other sources of water-supply.
21. Agricultural, industrial and community development; promotion of national reconstruction; promotion and development of co-operative movement and village industries.
22. Adoption of measures for increased agricultural production.
23. Regulation of traffic; licensing of vehicles other than motor vehicles and the establishment and maintenance of public stands for vehicles.
24. Improvement of the breeding of cattle, horses and other animals, and the prevention of cruelty to animals.

25. Relief measures in the event of any fire, flood, hail-storm, earthquake, famine, or other natural calamity.

26. Co-operation with other organization engaged in activities similar to those of the District Council.

27. Any other functions that may be directed by Government to be undertaken by District either generally or by a paricular District Council.

Part II—Optional Functions

[*See* Article 33 (*2*).]

(*a*) *Education*

1. Provision and maintenance of schools.
2. Construction and maintenance of buildings to be used as hostels for students.
3. Provision of scholarships.
4. Training of teachers.
5. Payment of grants and subsidies to educational institutions.
6. Promotion and assistance of educational societies.
7. Undertaking of educational surveys, framing of educational plants and implementation thereof.
8. Promotion of adult education.
9. Provision of milk supply and meals for school children.
10. Publication of school books and the maintenance of printing presses.
11. Provision of school books to orphans and indigent students free of cost or at concessional rates.
12. Maintenance of depots for the sale of schools book and articles of stationery.
13. Any other measures likely to promote the cause of education.

(*b*) *Culture.*

14. Establishment and maintenance of information centres.
15. Organization of general cultural activity.
16. Maintenance of radio sets at public institutions and public places.
17. Organization of museums, exhibitions and art galleries.
18. Provision and maintenance of public halls, public meeting places and community centres.
19. Furtherance of civic education and the dissemination of information on such matters as local government, rural re-construction, hygiene, community development, agriculture, industries, cattle breeding and other matters of public interest.

20. Celebration of the Holy Prophets' Birth Day, Pakistan Day, Quaid-i-Azam's Death Anniversary and other national occasions.

21. Reception of distinguished visitors.

22. Encouragement of national and regional languages.

23. Promotion of physical culture, the encouragement of public games and sports and the organization of rallies, matches and tournaments.

24. Preservation of the historical and indigenous characteristics of the local area.

25. Any other measures likely to promote cultural progress and advancement.

(c) Social Welfare

26. Establishment, management and maintenance of welfare homes, asylums· orphanages, widow-homes and other institutions for the relief of the distressed.

27. Burial and cremation of paupers found dead within the local area.

28. Prevention of beggary, prostitution, gambling, taking of injurious drugs and consumption of alcoholic liquor, juvenile delinquency and other social evils.

29. Promotion of social, civic and patriotic virtues among the people and discouraging of parochial, racial, tribal, sectarian and provincial prejudices.

30. Organization of social service volunteers.

31. Organization of legal aid for the poor.

32. Adoption of measures for the promotion of the welfare of women, backward classes, and children and families of the persons serving in the Armed Forces.

33. Adoption of measures for the settlement of disputes by conciliation and arbitration.

34. Any other measures likely to promote social welfare.

(d) Economic Welfare

35. Establishment and maintenance of model agricultural farms.

36. Popularisation of improved methods of agriculture, maintenance of improved agricultural implements and the lending of such implements to cultivators and adoption of measures for bringing waste lands under cultivation.

37. Maintenance of crop statistics, protection of crops, the lending of seeds for showing purposes, distribution of fertilizers and the popularisation of their use and the maintenance of fodder reserves.

38. Promotion of agricultural credit; agricultural education; and adoption of other measures likely to promote agricultural development.

39. Construction and repair of embankments, supply, storage, and control of water for agricultural purposes.

40. Preservation and reclamation of soil and the drainage and reclamation of swamps.

41. Management, protection and maintenance of village forests.

42. Provision, regulation and maintenance of markets.

43. Provision of facilities for the procurement of raw materials and the marketing of products of village industries.

44. Establishment, maintenance and management of industrial school and the training of workers in village industries.

45. Adoption of other measures likely to promote the development of village industries.

46. Organization, maintenance and management of village stores.

47. Popularisation of the co-operative movement and the promotion of education in co-operation.

48. Any other measures likely to promote economic welfare.

(e) Public Health

49. Promotion of education in public health.

50. Framing and implementation of anti-malaria schemes and schemes for the prevention and control of infectious diseases.

51. Organization and maintenance of first-aid centres.

52. Provision and maintenance of mobile medical aid units.

53. Promotion and encouragement of societies for the provision of medical aid.

54. Promotion of medical education and the payment of grants to institution for medical relief.

55. Medical inspection of compounders, dispensers, nurses and other medical workers.

56. Establishemnt, management, maintenance and the visiting of Unani, Ayurvedic and Homoepathic dispensaries.

57. Establishment, management, maintenance and the visiting of health centres, maternity centres and centres for the welfare of infants and children; the training of *dais* and the adoption of other measures likly to promote the health and welfare of women, infants and children.

58. Measures to alleviate diseases of animals and birds, and the prevention and control of contagious diseases among birds and animals.

59. Preservation of cattle wealth.

60. Provision, maintenance and improvement of pastures and grazing grounds.

61. Regulation of milk supply, establishment of milk colonies; and provision and regulation of sanitary stables.

62. Establishment and maintenance of cattle farms and dairies.

63. Establishment and maintenance of poultry farms.

64. Any other measures likly to promote public health, animal husbandry, and welfare of birds.

(f) *Public Works*

65. Improvement of the means of communications.

66. Drainage, water-supply, pavement of streets and other works of public utility.

67. Framing and execution of village plans, village improvement schemes, town planning sclemes and regional planning schemes.

68. Maintenance of maps for local areas.

69. Construction, management and maintenance of such other works of public utility not specified elsewhere as may be required for fulfilling and obligation imposed by or under this Order or any other law for the time being in force.

(g) *General*

70. Measures likly to promote the religious and moral advancement and increase the material prosperity of the local area and its inhabitants.

THE FIFTH SCHEDULE

TAXES, RATES, TOLLS AND FEES WHICH MAY BE LEVIED BY DISTRICT AND UNION COUNCILS

[*See* Article 60.]

1. Tax on the annual value of buildings and lands.

2. Tax on lands not subject to local rate.

3. Tax on hearths.

4. Tax on the transfer of immovable property.

5. Tax on the import of goods for consumption, use or sale in a local area.

6. Tax on the export of goods from a local area.

7. Tax on professions, trades and callings.

8. Tax on births, marriages and feasts.

9. Tax on advertisements.

10. Tax on cinemas, dramatic and theatrical shows, and other entertainments and amusements.

11. Tax on animals.
12. Tax on vehicles (other than motor vehicles), including carts and bicycles and all kinds of boats.
13. Tolls on roads, bridges and ferries.
14. Lighting rate.
15. Drainage rate.
16. Rate for the remuneration of village police.
17. Rate for the execution of any works of public utility.
18. Conservancy rate.
19. Rate for the provision of water works or the supply of water.
20. Fees on applications for the erection and re-erection of buildings.
21. School fees in respect of schools established or maintained by a local council.
22. Fees for the use of benefits derived from any works of public utility maintained by a local council.
23. Fees at fairs, agricultural shows, industrial exhibitions, tournaments and other public gatherings.
24. Fees for markets.
25. Fees for licences, sanctions and permits granted by a local council.
26. Fees for specific services rendered by a local council.
27. Fees for the slaughtering of animals.
28. Any other tax which the Government is empowered to levy by law.
29. A special community tax on the adult males for the construction of any public work of general utility for the inhabitants of the local area concerned, unless the local council concerned exempts any person in lieu of doing voluntary labour or having it done on his behalf.

THE SIXTH SCHEDULE

MATTERS RESPECTING WHICH RULES MAY BE MADE

[*See* Article 89 (*2*).]

1. Orginization and conduct of elections under this Order, and matters connected therewith or incidental thereto, including by-elections, and corrupt or illegal practices and other election offences, and penalties therefor, and the submission, trial and disposal of election petitions.
2. Conduct of business by Development Councils.
3. Election of Chairman.
4. Prescription of the form of oath of office by members

5. Regulation of the functions of Union Councils with regard to village defence and village police, including the appointment, the terms and conditions, and the training and discipline of members of the village police.

6. Functions of local councils with regard to national reconstruction, the agriculture, industrial and community development and food production.

7. The manner in which Union Development Advisory Committees shall be constituted, and their functions.

8. The manner in which schemes for undertaking commercial or business enterprises by local councils may be promoted, administered, executed and implemented.

9. Regulation of the making of contracts on behalf of local councils.

10. Regulation of the execution of works by local councils.

11. Prescription of records, reports and returns to be maintained, prepared or published by local councils.

12. Constitution and regulation of the Local Councils Service.

13. Regulation of matters referred to in Article 47 pertaining to servants of local councils.

14. Administration, regulation, custody, investment and operation of local funds, and special funds.

15. Preparation and sanction of budgets, and matters relating thereto.

16. Maintenance of accounts, and their audit.

17. Regulation of the raising and repayment of loans by local councils.

18. Determination of the property that shall vest in local councils, and other matters specified in Article 56.

19. Preparation, regulation, consolidation, sanction and implementation of development plans.

20. The manner in which and the authority by whom, members, official and servants of local councils, and other persons, may be surcharged under Articles 58.

21. Regulation of the assessment and collection of the local rate, and the distribution of the proceeds thereof between District and Union Councils.

22. Regulation of the assessment, collection, and administration of taxes, rates, tolls and fees, and all matters relating thereto.

23. The manner in which and the authorities to whom, appeal shall lie against the orders of local councils.

24. The manner in which local councils shall be inspected, and the powers of inspecting officials.

25. Any other matter required under any of the provisions of this Order to be prescribed.

THE SEVENTH SCHEDULE

MATTERS FOR BY-LAWS AND REGULATIONS

PART I—Matters respecting which by-laws may be made

[*See* Article 90 (*2*)]

1. Registration of births, deaths and marriages.
2. Registration of the sale of cattle and animals.
3. Registration, management and regulation of orphanages, widow-homes and other institutions for the relief of the poor.
4. Organization of village defence, and adoption of measures for village safety and security.
5. Regulation and management of *shamilats* and other common property
6. Regulation of burning and burial grounds.
7. Regulation of the slaughter of animals and construction and maintenance of slaughter houses.
8. Detention and destruction of stray dogs.
9. Enforcement of vaccination.
10. Prevention and control of infectious diseases.
11. Prevention of adulteration of foodstuffs.
12. Regulation of milk supply.
13. Regulation of stables.
14. Prevention of encroachments.
15. Prevention of abatement of nuisances.
16. Regulation of the erection and re-erection of buildings.
17. Regulation of dangerous buildings and structures.
18. Regulation of dangerous and offensive trades.
19. Management and regulation of public ferries.
20. Management and regulation of cattle pounds.
21. Regulation of traffic.
22. Organization and regulation of fairs, shows, tournaments and other public gatherings.
23. Enforcement of compulsory education.
24. Prevention of beggary, juvenile delinquency, prostitution, and other social evils.
25. Specification of purposes for which licences shall be required and the terms and conditions subject to which licences may be issued.
26. Promotion and furtherance of any of the functions of local councils, and the carrying out of any of the purposes of this Order not provided for in the rules.

PART II—Matters respecting which regulations may be made

[*See* Article 91].

1. Conduct of business by local councils, prescription of quorum, the asking of questions and other matters.
2. Constitution and functions of Committees and Sub-committees of local councils, co-option of members thereon and conduct of business by them.
3. Any other required by or under any of the provisions of this Order to be determined by regulations.

THE EIGHTH SCHEDULE

OFFENCES UNDER THE ORDER

[*See* Article 82].

1. Evasion of the payment of a tax or other impost lawfully levied by a local council.
2. Failure to furnish on requisition information in respect of any matter which a local council is authorized to call for under any of the provisions of this Order, or the rules or by-laws, or furnishing wrong information.
3. Doing an act without licence or permission when the doing of such act requires a licence or permission under any of the provisions of this Order, or the rules or by-laws.
4. Erection or re-erection of a building without the sanction required under this Order.
5. Carrying on any dangerous or offensive trade without such sanction.
6. Making an encroachment on any public road, public street or public place without the sanction of the prescribed local council.
7. Doing an act by which water for drinking is rendered foul or unfit for use.
8. Using water for drinking from any source which is suspected to be dangerous to public health, and the use whereof has been prohibited under this Order.
9. Watering cattle or animals, or bathing or washing at or near a well or other source of drinking water for the public.
10. Steeping hemp, jute or any other plant in or near a pond or other excavation within such distance of the residential area as may be specified under this Order.
11. Dyeing or tanning skins, within such distance of the residential area as may be so specified.
12. Excavation of earth, stone or any other material within such distance of the residential area as may be so specified.

13. Establishing a brick kiln, lime kiln, charcoal kiln, or pottery within such distance of the residential area as may be so specified.

14. Disposing of carcasses of animals within such distance of the residential area as may be so specified.

~~15. Failure to remove any dirt, dung, night-soil, manure, or any obnoxious or~~ offensive matter from any land or building when so required under this Order.

16. Failure to provide, close, remove, alter, repair, clean, disinfect, or put in proper order any latrine, urinal, drain, cesspool or other receptacle for filth, sullage, water, rubbish or refuse when so required under this Order.

17. Failure by the owner or occupier of any land to clear away and remove any thick vegetation or undergrowth which has been declared under this Order to be injurious to health or offensive to the neighbourhood.

18. Failure by the owner or occupier of any land to cut or trim the hedges growing thereon and bordering any street, or any branches of trees growing thereon which overhang any street or obstruct the same or cause danger, or which so overhang any well, tank, or other source from which water is derived for public use as to be likely to pollute the water thereof, or have been declared under this Order to be in any way offensive or injurious to health.

19. Cultivation of such crops, use of such manure or irrigation of the land in such manner as is declared under this Order to be injurious to public health or offensive to the neighbourhood.

20. Without the permission required under this Order, causing or knowingly or negligently allowing the contents of any sink, sewer or cesspool or any other offensive matter to flow, drain or be put upon any street or public place, or into any irrigation channel or any sewer or drain not set apart for the purpose.

21. Failure by the owner or occupier of any land or building to clean, repair, cover, fill up, or drain off any private well, tank or other source of water-supply, which is declared under this order to be injurious to health or offensive to the neighbourhood.

22. Failure by the owner or occupier of any building or land to put up and keep in good condition proper troughs and pipes for receiving or carrying water or sullage from the building or land when so required under this Order.

23. Failure by a medical practitioner who during the course of such practice, becomes cognizant of the existence of any infectious disease, to make a report about such infectious disease to the prescribed local council.

24. Failure by any person cognizant of the existence of any infectious disease in any building to communicate the information to the prescribed local council.

25. Failure by the owner to disinfect an infected building, or the letting of an infected building without disinfection.

26. Sale of articles of food and drink by a person suffering from any infectious disease.

27. Failure by the owner or driver of a vehicle to disinfect any infected vehicle or carrying passengers in an infected vehicle.

28. Feeding or allowing to be fed any animal meant for dairy or food purposes on deleteroius substances, filth or refuse of any kind.

29. Slaughtering animals for the sale of meat at a place other than the place set apart for the purpose.

30. Selling to the prejudice of any purchaser any article of food or drink which is not of the nature, substance or quality demanded by such purchaser.

31. Begging importunately for alms, or exposing or exhibiting with the object of exciting charity any deformity or disease or any offensive sore or wound.

32. Keeping a brothel or practising prostitution in such area as may be declared a prohibited area for the purpose.

33. Failure by the owner or occupier of a building to make adequate arrangements for house scavenging when so required under this Order.

34. Cutting down of any tree, or cutting off a branch of any tree; or erection or demolition of any building or part of a building, where such action is declared under this Order to be a cause of danger or annoyance to the public.

35. Laying out, making or commencing to lay out or make a street without the sanction of the prescribed local council.

36. Fixing any bill, notice, placard or other paper or means of advertisement against or upon any building or place other than the place fixed for the purpose.

37. Stacking or collecting of timber, wood, dry grass, straw or other inflammable material in a manner which is declared under this Order to be dangerous.

38. Picketing, parking animals, or collecting carts or vehicles on any street or using any street as a halting place for vehicles or animals or as a place of encampment without the permission required under this Order.

39. Causing or permitting animals to stray.

40. Driving or propelling any vehicle not properly supplied with lights during the period from half an hour after sunset to half an hour before sunrise.

41. Failure while driving, leading or propelling a vehicle, without reasonable excuse, to keep to the left or when passing vehicle going in the same direction, to keep to the right of that vehicle, or to follow other specified rules of the road.

42. Playing of music or radio, beating a drum or tomtom, blowing a horn or trumpet or beating or sounding any brass or other instrument or utensil in contravention of any general or special prohibition issued under this Order.

43. Discharging firearms or letting of fireworks, crackers, firebaloons or detonators, or engaging in any game in such manner as cause or is likely to cause danger to persons passing by or living or working in the neighbourhood, or risk of injury to property.

44. Quarrying, blasting, cutting timber, or carrying on building operations in such manner as causes or is likely to cause danger to persons passing by or living or working in the neighbourhood.

45. Burying or burning a dead-body at a place other than a recognized burial or burning ground without the permission required under this Order.

46. Letting loose or setting on ferocious dogs or other dangerous animals.

47. Failure to demolish or otherwise secure a building declared under this Order to be a dangerous building.

48. Using or allowing the use for human habitation of a building declared under this Order to be unfit for human habitation.

49. Failure to lime-wash or repair a building if so required under this Order.

50. Doing of any other act which is prescribed as an offence under this Order.

51. Contravention of any of the provisions of this Order, the rules or the bylaws, or of any order direction, notice or declaration made or issued thereunder.

52. Attempts and abetments of any of the offences aforesaid.

MOHAMMAD AYUB KHAN, HP, HJ, GENERAL,
President.

EDWARD SNELSON,
Secretary.

NOTIFICATION

No. 421-L. G.—1st March, 1960—In excercise of the powers conferred by Article 89 of the Basic Democraries Order, 1959 (President's Order No. 18 of 1959), read with clause (*6*) of Article 11 and sub-clause (19) of clause (*1*) of Article 3 thereof, the Governor is pleased to make the following rules, namely—

Rules.

(1) These rules may be called the East Pakistan Basic Democracies (Payment of Honorarium to Chairman of Union Council) Rules, 1960.

(2) They shall come into force at once.

(3) There shall be paid to the Chairman of a Union Council an honorarium of Rs. 600 per annum.

(4) The Chairman shall draw the amount of honorarium from the fund of the Union Council in equal quarterly instalments of Rs. 150 each.

NOTIFICATION

No. HSLG/S-VIII/BD-39/59/72—2nd July 1960—In exercise of the powers conferred by Article 89 of the Basic Democracies Order, 1959 (hereinafter referred to as "the Order") read with Articles 25 and 26 thereof, the Governor is pleased to make the following rules, namely :—

*The East Pakistan Local Councils (Resignation and Removal of Members, Chairman and Suspension of Chairman) Rules.

1. **Short title and commencement—**

(1) These rules may be called the East Pakistan Local Councils (Resignation and Removal of Members/Chairman and Suspension of Chairman) Rules.

(2) They shall come into force at once.

2. (*1*) After the resignation of a member is submitted to the Chairman, he shall, within seven days of its receipt, forward it to the Controlling Authority along with such comments as he may deem necessary.

(*2*) The Controlling Authority shall, within thirty days of the receipt by it, of the resignation, pass an order accepting the resignation; provided that if the Controlling Authority is of opinion that the member concerned has incurred a disqualification under Article 25(*2*) (*a*), (*b*) and (*c*), it shall, instead of passing any order on such resignation record opinion to that effect and shall refer the matter, as provided hereinafter, to the Local Council concerned.

(*3*) The resignation may be withdrawn at any time before an order accepting resignation or making a reference to Local Council under sub-rule (2) has been passed.

(*4*) If no order is passed under sub-rule (*2*), within thirty days of the receipt by the Controlling Authority of the resignation, the resignation shall be deemed to have been accepted, except where it is reserved for reference by the Controlling Authority to the Local Council concerned.

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*Amended by Notification No. BDLG/S-II/3R-18/63/126, dated 6th July, 1963.

3. **Removal on account of failure to take oath of office**—If a person elected or appointed as a member fails, except with the sanction of the Controlling Authority, to take the oath of office at any of the three consecutive meetings of the Local Council held after the notification of his name as a member, he shall be deemed to have absented himself without reasonable excuse from such meetings and shall render himself liable to removeal in the manner hereinafter provided.

~~4.—Notice of disability—(*1*) If the Controlling~~ Authority is of opinion that any member has rendered himself liable to removal from membership, under clause (*2*) of Article 25 of the Order, it shall, by notice in writing, call upon such member to show cause, within fourteen days of the receipt of the notice, why he should not be so removed.

(*2*) On receipt of the notice under sub-rule (*1*) such member may, within the specified period, offer such explanation as he may deem necessary.

(*3*) If the explanation offered under sub-rule (*2*) is, in the opinion of the Controlling Authority, not satisfactory, the Controlling Authority shall—

(*a*) in the case of an appointed member, take action under rule 5 ; and

(*b*) in the case of an elected member, make a reference for taking proceedings as required by clause (*4*) of Article 25 of the Order.

(*4*) The Controlling Authority, while making a reference under clause (*b*) of sub-rule (3), shall send a copy of the reference to the member concerned.

5. **Removal of appointed member**—(*1*) If the explanation offered by an appointed member is, in the opinion of the Controlling Authority, not satisfactory, the Controlling Authority may hold such enquiry as may be necessary and shall consult or obtain the approval of the authority in consultation with whom or with whose approval, such member was appointed.

(*2*) If the Controlling Authority is of opinion that the member concerned has rendered himself liable to removal, he shall pass an order removing such member from membership and specify the period under clause (5) of Article 25 of the Order, for which he shall not be eligible for election or appointment to any local council.

6. (*1*) Where a reference has been made by the Controlling Authority under clause (*b*) of sub-rule (*3*) of rule 4, the representative members mentioned in sub-clause (*a*) or (*b*), or, such members of the District Council concerned as are the Chairmen of the Union Councils, of the Town and Union Committees, and Vice-Chairman of the Municipal bodies, in the District and the Vice-Presidents of the Cantonment Boards therein, mentioned in sub-clause (*c*) of clause (*4*) of Article 25 of the Order, as the case may be, (hereainfter referred to as "the aforesaid member"), shall meet within such period as may be specified by the Controlling Authority for the consideration of the reference.

(*2*) The aforesaid members, present at the sepcial meeting before transaction of business, shall elect one of them as the Chairman for the special meeting, but where at its first meeting such members fail to elect a Chairman, the Controlling Authority may appoint one of them to be the Convener and thereafter such Convener shall call a fresh meeting within such period as may be specified and shall preside over it.

(3) All questions arising for determination by the aforesaid members shall be decided by a majority of the members present and voting ; provided that in case of equality of votes, the Chairman shall have a second or casting vote.

(4) The aforesaid members may take into consideration any representation submitted by the member concerned in this behalf.

(5) The aforesaid members shall finally pass a resolution to the effect that the member concerned is or is not liable to be removed under Article 25 of the Order.

*(6) (a) A copy of the resolution passed under sub-rule (5) shall, within three days of the passing of the resolution, be forwarded, with all connected papers, to the Controlling Authority of the Thana Council or Municipal Body or District Council concerned who may, after considering the full facts of the case and examining the connected records, either approve or quash the resolution. In so doing he shall satisfy himself as to the correctness of the procedure followed in the matter of initiation of the proceedings, calling of explanation from the member concerned and passing of the resolution under sub-rule (5).

(b) A copy of the order passed by the said Controlling Authority shall be furnished to the Controlling Authority of the Local Council who initiated the proceedings and to the member concerned.

*(7) If the resolution passed under sub-rule (5) be for removal of the member and the same is approved by the Controlling Authority of the Thana Council or Municipal body or District Council concerned, the Controlling Authority of the Local Council from which the member is removed, shall pass an order specifying the period under clause (5) of Article 25 of the Order for which the member concerned shall not be eligible for election to any Local Council.

7. **The powers of the members present at the special meeting**—The Controlling Authority and the aforesaid members shall have the same powers as are vested by the Code of Civil Procedure, 1908, in a Court Trying a civil suit, and in particular, powers in respect of—

(a) discovery and inspection ;

(b) enforcing the attendance of witnesses and requiring the deposit of their expense ;

(c) Compelling the production of documents ;

(d) examining witness on oath ;

(e) granting adjournment ;

(f) receiving evidence taken on affidavit ; and

(g) issuing commissions for the examination of witnesses and the summoning and examination *suo motu* of any person whose evidence appears to be material.

8. The notification regarding removal of a member, issued under Rule 54 of the Basic Democracies (Conduct of Election) Rules, 1959, shall specify the period, if any, for which such member shall not be eligible for election or appointment to any Local Council.

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*Amended by Notification No. BDLG/S-II/3R-18/63/126, dated 6th July, 1963.

*9. Manner of convening special meeting as provided in Article 25(5A)—

(a) Such special meeting shall be convened and presided over by the Controlling Authority, or, any other officer authorised by him in this behalf with clear 24 hours notice to the membres.

(b) Notice for such special meeting shall be issued :—

(i) *In case of resignation*—Within 24 hours of the acceptance of the resignation under clause (*1*) of Article 25.

(ii) *In case of removal under clause* (*4*) (*c*) *of Article 25*—Within 24 hours of the receipt of the final order of removal.

(iii) *In case of removal under clause* (*4A*) *of Article 25*—Within 24 hours of the receipt of the final order of removal.

(iv) *In case of removal under clause* (*4C*)—Within 24 hours of the receipt of approval of the higher Authority.

*10. Special meeting necessitated due to passing of no-confidence motion under Article 25A shall be convened and presided over by the *Presiding Officer* appointed under Rule 4 of East Pakistan Local Councils (Vote of no-confidence) Rules, 1963, himself with 24 hours clear notice to the members. Such notice shall be issued within 24 hours of passing of the vote of no-confidence. Copy of the notice for such meeting shall invariably be sent to the Controlling Authority and also to the Chairman of the Municipal Committee in the case of a Union Committee, and the Thana Circle Officer in the case of a Union Council, if the Presiding Officer be some other officer.

*11. Special meeting necessitated due to suspension order under Article 78A shall be convened and presided over by the Controlling Authority or any other officer authorised by him in this behalf with 24 hours clear notice to members. Such notice shall be issued simultaneously within the passing of suspension order.

NOTIFICATION

No. HSLG/S-VIII/BD/63/59/73—2nd July 1960—In exercise of the powers conferred by clause (2) of Article 89 read with item 15 of the Sixth Schedule of the Basic Democracies Order, 1959 (President's Order No. 18 of 1959), the Governor is pleased to make the following rules, namely :—

THE EAST PAKISTAN UNION COUNCIL (PREPARATION AND SANCTION OF BUDGET) RULES, 1960.

1. Short title and commencement.—(*1*) These rules may be called the East Pakistan Union Councils (Preparation and Sanction of Budget) Rules, 1960.

(*2*) They shall come into force at once.

*Added by Notification No. BDLG/S-II/3R-18/63/126, dated 6th July, 1963.

2. **Definitions**—Unless there is anything repugnant in the subject or context, the words and expressions used in these rules, shall have the same meaning as are respectively assigned to them in Article 3 of the Basic Democracies Order, 1959.

3. **Form of the budget**—(*1*) The Union Council shall prepare and submit budget in form A.

(*2*) (*i*) The Budget will be divided into three parts :—

(*a*) Current account,

(*b*) Capital account,

(*c*) Special funds.

(*ii*) All receipts and expenditure, excluding those mentioned in the succeeding sub-clauses, will be shown in the current account;

(*iii*) The following transactions will be shown in the capital account :—

Note :—The Provincial Government may, from time to time, direct that any other item of receipt and expenditure should be included in the Capital Account.

Receipts

(1) Loans taken by the Union Council,

(2) Loans repaid to the Union Council,

(3) Sale-proceeds of securities and investments.

Expenditure

(1) Loans repaid by the Union Council,

(2) Loans disbursed by the Union Council,

(3) Purchase of securities and other investments,

(*iv*) The transactions debitable to Special Funds will be shown separately.

4. **Classification of receipts and expenditure.**—(*i*) The Union Council shall classify the expenditure and receipts under the heads given in from "A".

(*ii*) The Union Council shall show separately within each head the amounts required for meeting the charged expenditure and the voted expenditure.

(*iii*) The Union Council may, and if required by the Controlling Authority or the Provincial Government shall, exhibit separately the amounts required for specific schemes within the appropriate heads of accounts.

5. Statements on budget.—A Union Council shall submit the following statements along with the budget :—

(*i*) A statement in the form "B" giving the names of all regular employees of the Union Council, their salaries and the amount required annually for meeting the charge;

(*ii*) A statement in form "C" showing the amount received from the Provincial Government for expenditure on a specific scheme, the amount of expenditure actually incurred or likely to be incurred by the end of the financial year and the balances remaining;

(*iii*) A note giving details of new items of expenditure which it is proposed to include in the budget for the first time;

(*iv*) A note explaining the causes of important variations, that is, decrease or increase, in the estimates of expenditure of the current year and the next financial year.

6. Procedure for preparation, etc., of budget.—(*1*) The Collector shall communicate by 1st of February each year the estimated income from local rate payable to the District and Union Councils.

(*2*) The Union Council shall, on receipt of the estimate of the local rate, proceed to prepare an estimate of income from taxes, rates, tolls, fees, properties, etc. The estimate should ordinarily be based on taxes, rates, tolls and fees which have been sanctioned by the Commissioner. If the estimate includes the yield of taxes, rates, tolls or fees, not yet sanctioned, the fact should be brought out in the explanatory note.

(*3*) The Union Council shall then proceed to draw up an estimate of expenditure, showing separately the charged and the voted items. The Council shall make a careful estimate of the fixed charges in the following order of priority:—

(*a*) Payment of honorarium to the Chairman ;

(*b*) Establishment charges ;

(*c*) Remuneration for village police ;

(*d*) Repayment of loans chargeable on the Union Council during the period for which the budget is prepared ;

(*e*) Payment of "charged expenditure" on the Union Fund under Article 51 of the Basic Democracies Order, 1959 ;

(*f*) Collection charge of taxes ;

(*g*) Any expenditure in fulfilment of any obligation or in the discharge of any duty imposed on the Union Council by the Basic Democracies Order, 1959, or under any other law or instruction of the Controlling Authority for the time being in force ;

(*h*) Any expenditure declared by the Union Council with the previous sanction of the Controlling Authority to be an appropriate charge on the Union Fund ; and

(*i*) Any expenditure declared by the Provincial Government to be an appropriate charge on the Union Fund.

(*4*) If the estimate of current expenditure exceeds the income on current account, the Union Council shall consider the following measures:—

(*i*) Raising of extra revenues by taxes, rates, tolls or fees;

(*ii*) Curtailing or postponing expenditure on voted items keeping in veiw the priorities indicated in sub-rule (*3*).

(*5*) A Union Council shall ensure that the estimate of current expenditure does not exceed the estimated current receipts, provided that the Council may use accumulated surpluses of past years for meeting a deficit in the current account of a particular year.

(*6*) Loans will not be used to meet a deficit in the current account.

(*7*) The budget will be considered and passed at a special meeting of the Union Council and shall be submitted to the Controlling Authority by the 1st of June.

7. **Certification by Controlling Authority.**—If the budget is not prepared and sanctioned by a Union Council before 1st of June, the Controlling Authority may have the necessary statement prepared and certify it, and such certified statement shall be deemed to be the sanctioned budget of the Union Council.

8. **Re-appropriation of excess expenditure.**—No expenditure shall be incurred by the Union Council in excess of the amount provided under each head, provided that a Union Council may re-appropriate, an amount not exceeding Rs.100 from one head of account to another, if it does not involve a charged expenditure.

The Controlling Authority may allow any transfer of funds provided it does not contravene any provisions of the Order or the rules made thereunder.

9. **Closing balance.**—The minimum closing balance of the Union Council shall not ordinarily be less than one-twelfth of the aggregate expenditure on account of establishment and fixed monthly charges for the whole year or the total average charges for one month.

10. **Revised estimate.**—(*1*) A revised estimate may be prepared if the Union Council finds that substantial fluctuations are likely to take place between the receipts and expenditure provided for in the budget and the actual progress of receipts and expenditure during the year.

(*2*) The rules for preparation of budget estimates will apply, with necessary changes, to the preparation of revised estimate.

11. **Fund for specified scheme.**—(*1*) The Provincial Government may place funds at the disposal of Union Councils for expenditure on a specified scheme and may direct that the expenditure shall be included in the budget of the Union Council. If so directed by the Provincial Government, the Union Council shall incorporate the receipt of the funds and the corresponding expenditure in the budget estimate or revised estimates, as the case may be.

(*2*) The District Councils may place funds at the disposal of the Union Councils. The provisions of sub-rule (*1*) shall apply to such funds in the like manner.

12. **Transitional provision.**—For the financial year 1960-61, the Commissioner may fix the last dates by which the Union Councils will prepare and submit their budget in accordance with these rules.

FORM A
PART I

FORM

Budget of the——————

for the

PART I—

Receipts.	Budget Estimate for next year.	Budget or Revised Estimate for current year.	Actuals for preceding year.
	Rs.	Rs.	Rs.
1. Local rate			
2. Taxes—			
(*i*) Tax on annual value of lands and buildings.	..	..	..
(*ii*) Tax on hearth	..	..	..
(*iii*) Tax on the import of goods for consumption, use or sale in a local area.	..	..	..
(*iv*) Tax on the export of goods from a local area.	..	..	..
(*v*) Tax on professions, trades and callings.	..	..	..
(*vi*) Tax on births, marriages and feasts.	..	..	...
(*vii*) Tax on cinemas, dramatic and theatrical shows and other entertainments and amusements.	.. ..	.. ..	.. ..
(*viii*) Tax on animals	..	..	..
(*xi*) Tax on vehicles (other than motor vehicles) including carts and bicycles and all kinds of boats.	..	..	..
(*x*) Special community tax	..	..	..
Rates—			
(*i*) Lighting rate	..	..	..
(*ii*) Drainage rate	..	..	..
(*iii*) Rate for the remuneration of village police.	..	..	..
(*iv*) Rate for the execution of any works of public utility (~~specify work~~).	.. ..	.. ..	.. ..
(*v*) Conservancy rate	..	..	..
(*vi*) Rate for the provision of water-works or the supply of water.	..	..	..
~~Fees—~~			
~~(*i*) Fees on applications for erection~~ and re-erection of buildings.	..		..
(*ii*) Fees for the use of benefits derived from any works of public utility maintained by Union Council (~~specify work~~).	..	..	..

A.

Union Council.

year————

Current Account.

Receipts.	Budget Estimate for next year.	Budget or Revised Estimate for current year.	Actuals for preceding year.
	Rs.	Rs.	Rs.
(*iii*) Fees at fairs, agricultural shows industrial exhibitions, tournaments, and other public gatherings.	...	...	...
(*iv*) Fees for markets	...	...	...
(*v*) Fees for licenses, sanctions, and permits granted by a Union Council.	...	...	...
(*vi*) Fees for specific services rendered by Union Council (specify terms).	...	...	...
(*vii*) Fees for slaughtering of animals	...	...	...
5. Rents and profits from properties ...	...	...	...
6. Voluntary contribution ...	...	...	...
7. Grants (specify the purpose of the grants.)	...	...	...
8. Interest on investments ...	...	...	...
9. Miscellaneous	...	...	...
~~Total receipts (current~~ account)	...	...	...
10 Rec Capital Account			
~~Opening~~ balance ...	...	...	...
(1) Loan from the Provincial Government and other sources (specify each source separately).	...	...	...
(2) Amounts repaid to Union Council	...	...	...
(3.) Sale proceeds of investment ...	...	...	...
~~(4.) Opening balance~~	...	...	...
~~Total receipt (~~capital ~~account)~~	...	...	...
(11) ~~1.~~ Zakat—			
(*i*) Opening balance	...	...	...
(*ii*) Sale-proceeds of Zakat coupons	...	...	...
(*iii*) Sale-proceeds of Zakat paid in kind.	...	...	...
Total ...	...	...	...

FORM

Budget of the——————

for the

PART—I

Expenditure.	Budget Estimate for next year.	Budget or Revised Estimate for current year.	Actuals for preceding year.
	Rs.	Rs.	Rs.
1. General establishment ...	...	...	...
(*i*) Chairman (Charged) ...	...	...	...
(*ii*) Salaries and allowances of officials—	...	...	...
(*a*) Charged	...	...	...
(*b*) Voted	...	...	...
2. Tax collection establishment (Voted)	...	...	...
		PART—II	
3. Village Police (Voted) ...	...	...	...
4. Agricultural (Voted) (specify schemes if necessary).	...	...	...
		PART—III	
5. Health and Sanitations (specify schemes, if necessary).	...	...	...
6. Roads, Communication and Buildings (specify the roads, ferries, buildings, etc., if necessary).	...	...	...

A.

Union Council.

year————

Current Account.

Expenditure.	Budget Estimate for next year.	Budget or Revised Estimate for current year.	Actuals for preceding year.
	Rs.	Rs.	Rs.
7. Education (specify the schemes, if necessary).	..	..	..
8. Irrigation and embankment (specify schemes, if necessary).	..	..	..
9. Miscellaneous—			
(*i*) Audit (Charged)	..	..	..
(*ii*) Election (*Charged*).. ..	..	..	..
(*iii*) Specify other heads as may be necessary.	..	..	..
Total expenditure (current account)	..	..	..
10. ~~Closing Balance~~ ..	..	..	..
Capital Account.			
(1) Re-payment of loans to the Provincial Government and other creditors (*Charged*) (specify each separately).	..	..	..
(2) Advances to agriculturists, etc. ..	..	..	..
(3) Investments ..	..	..	..
~~4. Closing balance~~	..	..	..
~~Total expenditure (capital account)~~	..	..	..
11. **Special Funds.**			
Zakat—			
1. (*i*) Remittance to collector ..	..	..	..
(*ii*) Collection expenses ..	..	..	..
(*iii*) Other expenditure (specify the items, if necessary).	..	..	..
(*iv*) Closing balance	..	..	..
Total ..	..	..	..

FORM B

Statement showing regular employees of......................Union Council.

Year.....................

Department, Branch, or Section.	Serial Number.	Designation of post.	Number of post.	Names of incumbent.	Scale of pay.	D. A.	P. F. C.	Other allowances.	Average cost P.M.	Annual estimate.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12

Signature of Chairman or Secretary.

FORM C

..............Union Council.

Statement showing amounts received from Government for expenditure on specific schemes.

Year...............

Srial No.	Name and brief description of scheme.	Amount received from Government.	Amount incurred or likely to be incurred during the year.	Probable balance in hand.	Remarks.
1	2	3	4	5	6

Signature of Chairman or Secretary.

NOTIFICATION

No. HSLG/S-VIII/BD/63/59/74—2nd July 1960—In exercise of the powers conferred by clause (*2*) of Article 89 read with item 15 of the Sixth Schedule of the Basic Democracies Orders, 1959 (President's Order No. 18 of 1959), the Governor is pleased to make the following rules, namely:—

THE EAST PAKISTAN DISTRICT COUNCIL (PREPARATION AND SANCTION OF BUDGET) RULES, 1960.

1. Short title and commencement—(*1*) These rules may be called the East Pakistan District Council (Preparation and Sanction of Budget) Rules, 1960.

(*2*) They shall come into force at once.

2. **Definitions**—Unless there is anything repugnant in the subject or context, the words and expressions used in these rules shall have the same meaning as are respectively assigned to them in Article 3 of the Basic Democracies Order, 1959.

3. Form of the budget—(*1*) The District Council shall prepare and submit budget in form 'A'.

(*2*) (*i*) The budget will be divided into three parts:—

(*a*) Current account;

(*b*) Capital account;

(*c*) Special funds.

(*ii*) All receipts and expenditure, excluding those mentioned in the succeeding sub-clauses, will be shown in the current account.

(*iii*) The following transactions will be shown in the capital account:—

Receipts

(1) Loans taken by the District Councils;

(2) Loans repaid to the District Councils;

(3) Sale-proceeds of securities and investments.

'ote—The Provincial Government may, from time to time, direct that any other item of receipt or expenditure should be included in the capital account.

Expenditure

(1) Loan repaid by the District Councils;

(2) Loans disbursed by the District Councils;

(3) Purchase of securities and other investments.

(*iv*) The transactions debitable to special funds will be shown separately.

4. Classification of receipt and expenditure—(*a*) The District council shall classify the expenditure and receipts under the heads given in form 'A'.

(*b*) The District Council shall show separately within each head the amounts required for meeting the charged expenditure and the voted expenditure.

(*c*) The District Council may, and if required by the Controlling Authority or the Provincial Government shall, exhibit separately the amounts required for specific schemes within the appropriate heads of accounts.

5. Statements on budget—A District Council shall submit the following statements along with the budget:—

(*i*) A statement in the form 'B' given the names of all regular employees of the District Council, their salaries and the amount required annually for meeting the charge;

(*ii*) A statement in form 'C' showing the amount received from the Provincial Government for expenditure on a specific scheme, the amount of expenditure actually incurred or likely to be incurred by the end of the financial year and the balances remaining;

(*iii*) A note giving details of new items of expenditure which it is proposed to include in the budget for the first time;

(*iv*) A note explaining the clause of important variations that is, decrease or increase, in the estimates of expenditure of the current year and the next financial year;

Procedure and time table for preparation and submission of the budget.

6. Procedure of preparation , etc., of budget—(*1*) The Collector shall communicate by 1st of February each year the estimated income from local rate payable to the District and Union Councils.

(*2*) The District Council shall, on receipt of the estimate of the local rate, proceed to prepare an estimate of income from taxes, rates, tolls, fees, properties, etc. The estimates should ordinarily be based on taxes, rates, tolls or fees which have been sanctioned by the Provincial Government. If the estimate including the yield of taxes, rates, etc., not yet sanctioned, the fact should be brought out in the explanatory note.

(*3*) The District Council shall then proceed to draw up an estimate of expenditure, showing separately the charged and the voted items. The Council shall make a careful estimate of the fixed charges in the following order of priority:—

(*a*) Establishment charges;

(*b*) Re-payment of loans chargeable on the District Council during the period for which the budget is prepared;

(*c*) Payment of "charged expenditure" on the District Fund under Article 51 of the Basic Democracies Order, 1959;

(*d*) Collection charge of taxes;

(*e*) Any expenditure in fulfilment of any obligation or in the discharge of any duty imposed on the District Council by the Basic Democracies Order, 1959, or under any other law or instruction of the Controlling Authority for the time being in force;

(*f*) Any expenditure declared by the District Council with the previons sanction of the Conrolling Authority to be an appropriate charge on the District Fund.

(*g*) Any expenditure declared by the Provincial Government to be an appropriate charge on the District Fund.

(*4*) If the estimate of current expenditure exceeds the income on current account, the District Council shall consider the following measures:—

(*i*) Raising of extra revenues by taxes, rates, tolls or fees;

(*ii*) Curtailing or postponing expenditure on voted items, keeping in view the priorities indicated in sub-rule (*3*).

(*5*) A District Council will ensure that the estimate of current expenditure does not exceed the estimated current receipts, provided that the Council may use accumulated surpluses of past years for meeting a deficit in the current account of a particular year.

(*6*) Loans will not be used to meet a deficit in the current account.

(*7*) The budget will be considered and passed at a special meeting of the District Council and shall be submitted to the Controlling Authority by the 1st of June.

7. **Certification of budget**—If the budget is not prepared and sanctioned by a District Council before 1st of June the Controlling Authority may have the necessary statement prepared and certify it, and such certified statement shall be deemed to be the sanctioned budget of the District Council.

8. **Re-appropriation of excess expenditure**—No expenditure shall be incurred by a District Council in excess of the amount provided under each head, provided that the District Council may re-appropriate, an amount not exceeding Rs.500 from one head of account to another, if it involves a charged expenditure.

The Controlling Authority may allow any transfer of fund provided it does not contravene any provision of Order or the rules made thereunder.

9. **Minimum closing balance**—The minimum closing balance of the District Council shall not ordinarily be less than one-twelfth of the aggregate expenditure on account of establishment and fixed monthly charges for the whole year or the total average charges for one month.

10. **Revised Estimate**—(*1*) A revised estimate may be prepared if the District Council finds that substantial fluctuations are likely to take place between the receipts and expenditure provided for in the budget and the actual progress of receipt and expenditure during the year.

(*2*) The rules for preparation of budget estimates will apply with necessary changes, to the preparation of Revised Estimate.

11. **Fund for specified scheme**—The Provincial Government may place funds at the disposal of a District Council for expenditure on a specified scheme and may direct that the expenditure shall be included in the budget of District Council. If so directed by the Provincial Government, the District Council shall incorporate the receipt of the funds and the corresponding expenditure in the Budget Estimate or Revised Estimate, as the case may be.

12. **Transitional provision**—For the financial year 1960-61, the Commissioner may fix the last date by which the District Councils shall prepare and submit their budget in accordance with these rules.

FORM

Budget of the————

for the

PART I——

Receipt. 1	Budget Estimate for next year. 2	Budget or Revised Estimate for current year. 3	Actuals for preceding year. 4
	Rs.	Rs.	Rs.
1. Local rate—			
2. Taxes—			
(*i*) Tax on land not subject to local rate.	...	...	...
(*ii*) Tax on transfer of immovable Property.	...	...	...
(*iii*) Tax on advertisements ...	...	...	...
3. Tolls on roads, bridges and ferries managed by District Councils.	...	...	...
4. Rate—Rate for the execution of any works of public utility undertaken by District Council (specify works).	...	...	...
5. Fees—			
(*i*) School fees in respect of schools established and maintained by District Council.			
(*ii*) Fees for the use of benefits derived from any works of public utility maintained by District Council (specify works).	...	...	...
(*iii*) Fees for specific services rendered by District Council (specify specific servies).	...	...	...
6. Any other tax	...	...	...
7. Rent and profits from properties	...	...	...
8. Voluntary contribution ...	...	...	...

'A'

District Council.

Year——————

Current Account.

Expenditure.	Budget Estimate for next year.	Budget or Revised Estimate for current year.	Actuals for preceding year.
	Rs.	Rs.	Rs.
1. General establishment ..	..	..	..
(1) Salaries and allowances of officials.	..	..	..
(*a*) Charged.			
(*b*) Voted.			
(2) Other Establishment charges ..	..	..	..
2. Tax collection establishment (Voted).	..	..	..
3. Agriculture (Voted) specify schemes separately).	..	..	..
4. Health and sanitation (Voted) (specify schemes separately).	..	..	..
5. Roads, Buildings and Communication (Voted) specify schemes separately).	..	..	..
6. Education (Voted) (specify schemes separately).	..	..	..
7. Irrigation and embankments (Voted) (specify schemes separately).	..	..	..

FORM

Budget of the——————

for the

PART I—

Receipts. 1	Budget Estimate for next year. 2	Budget or Revised Estimate for current year. 3	Actuals for preceding year. 4
9. Grants—	Rs.	Rs.	Rs.
(a) From Government—			
(*i*) Augmentation grants ..			
(*ii*) Grant in lieu of landlords' share of cesses.			
(*iii*) Grant in lieu of arrear cesses.			
(*iv*) Subvention for dearness allowance.			
(*v*) For other purpose (specify separately).			
(b) From other sources (specify sources and purposes separately).			
10. Interests on investments ..			
11. Miscellaneous			
12. Opening balance			
Total Receipts (current account)			

PART II—

1. Loans—			
(a) From the Provincial Government. (i) (ii) (Specify purposes separately). (iii) so on.			
(b) From other sources— (i) (ii) (Specify sources and purposes separately). (iii)			
2. Amounts repaid to District Council by (specify sources separately).			
3. Sale-proceeds of investments ..			
4. Debts, deposits and advances ..			
5. Opening balance			
Total Receipts (Capital Accounts)			

'A'

District Council.

year—

Current Account.

Expenditure.	Budget Estimate for next year.	Budget or Revised Estimate for current year.	Actuals for preceding year.
8. Miscellaneous—			
(i) Audit (Charged)	...	...	...
(ii) Election (Charged) ...	...	...	...
(iii) (Specify other heads separately).	...	...	...
(iv) Closing balance	...	...	...
Total expenditure (current account)	...	...	...
Capital Account.			
1. Repayment of loans to the Provincial Government (*Charged*)	...	...	...
(a) To Government (specify separately, if necessary).	...	...	...
(b) To other creditors (specify separately).	...	...	...
2. Advances to— (i) (ii) (Specify separately) ... so on.	...	...	...
3. Investments (specify separately). ...	...	...	...
4. Closing balance	...	...	...
Total expenditure (capital account) ...	...	...	...

FORM B

Statement of regular employees of...District Council
Year 19..........19 .

Department, Section or Branch.	Serial Number.	Designation of post.	Number of post.	Number of incumbent.	Scale of pay.	D.A.	P.F.C.	Other allowances.	Average cost P.M.	Annual estimate.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12

Signature of the Chairman
or
Secretary.

FORM C.

..............................District Council

year..

Statement showing amounts received from Government for expenditure on specific schemes.

Serial No.	Name and brief description of scheme.	Amount received from Government.	Amount incurred or likely to be incurred during the year.	Probable balance in hand.	Remarks.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.

Signature of the Chairman or Secretary.

NOTIFICATION

No. HSLG/S-VIII BD-71/59/76—2nd July 1960—In exercise of the powers conferred by Article 89 read with item 22 of the Sixth Schedule of the Basic Democracies Order, 1959 (President's Order No. 18 of 1959), the Governor is pleased to make the following rules, namely:—

THE EAST PAKISTAN UNION COUNCIL (TAXATION) RULES, 1960.

Chapter I—Preliminary

1. **Short title and commencement**—(*1*) These rules may be called the East Pakistan Union Council (Taxation) Rules, 1960.

(*2*) They shall come into force at once.

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

(*a*) "month" means a calendar month;

(*b*) "occupier" means any person for the time being paying, or liable to pay to the owner the rent or any portion of the rent of any land or building on account of the occupation of such land or building; and include an owner living in, or otherwise using, his own land or building, and also a rent-free tenant;

(*c*) "order" means the Basic Democracies Order, 1959;

(*d*) "owner" includes the person for the time being receiving the rent of the land or buildings or of any part of any land or building whether on his own account or as agent or trustee for any person or a receiver appointed on behalf of any person;

(*e*) "year" means a financial year.

(*2*) Unless there is anything repugnant in the subject or context, the other words and expressions used in these rules shall have the same meaning as assigned to them in Articale 3 of the Basic Democracies Order, 1959.

Chapter II—General provisions relating to local taxes

3. **Manner of leving taxes, etc.**—(*1*) All proposals for levy of any tax, rate, toll or fee under Article 60 of the Order shall be considered and decided in a special meeting of the Union Council.

(*2*) The Union Council shall submit a proposal for levy of any tax, rate, toll or fee to the Commissioner for sanction through the Subdivisional Officer and the Collector. While submitting the proposal, the Union Council shall supply the following particulars, namely:—

(*i*) Name of the tax, rate, toll or fee;

(*ii*) Rate or rates at which it is proposed to be levied;

(*iii*) The annual estimated yield;

(*iv*) The persons, properties or goods which will be subject to the tax, rate, toll or fee;

(*v*) Whether any exemption is proposed (in addition to those provided for in these rules);

(*vi*) Proposed arrangement for assessment and collection of the tax, rate, toll or fee and the additional expenditure to be incurred on collection;

(*vii*) Income and expenditure of the Council during the last 3 years, where available;

(*viii*) Object of levying the tax, rate, toll or fee, etc., that is, whether to meet deficit in the current account or to undertake any new development scheme.

(*ix*) The proposed date of enforcement.

(*3*) Simultaneously the Union Council will arrange for publication of the proposal within the Union. The Union Council shall publish the proposal at the office of the Union Council and such other places as the Controlling Authority may direct.

(*4*) Persons affected by the proposed levy, shall, within one month from the date of publication of the proposal under sub-rule (*3*) be entitled to make suggestion or lodge objections which may be taken into consideration by the Commissioner.

Suggestions or objections may either be sent direct to the Commissioner, or submitted at the office of the Union Council who shall forward the same to the Commissioner.

4. **Sanction of proposal.**—The Commissioner may, after consideration of the suggestions or objections, if any, either sanction the proposal with or without modification, or reject it.

5. **Notification of levy.**—After the Commissioner has sanctioned the levy of a tax, rate, toll or fee he will notify it through the *official gazette* and also arrange for publication in the Union. The date from which the levy will take effect shall be specified in the notification.

6. **Direction by Commissioner.**—(*1*) A directive issued by the Commissioner under Article 63 of the Order shall be considered by the Union Council within one month of its receipt.

(*2*) The Union Council shall arrange to publish the directive received from the Commissioner in the manner laid down in sub-rule (*3*) of rule 3.

(*3*) Persons affected by the directive shall, within one month from the date of its publication under sub-rule (*2*) be entitled to make suggestions or lodge objections which may be taken into consideration by the Commissioner.

Suggestion or objections may either be sent direct to the Commissioner, or submitted at the office of the Union Council who shall forward the same to the Commissioner.

(*4*) The Commissioner may, after consideration of the suggestions or objections, if any, either confirm the directive with or without modification or rescind it.

(*6*) The final order of the Commissioner shall be notified in the *official gazette* and also published in the Union. The date of enforcement of the fiinal order shall also be specified in the notification.

7. **Production of record, etc., and inspection under Article 64**—(*1*) Unless otherwise provided for specially in these rules, the Chairman or a member of the Union Council authorised by him in writing, may issue notice requiring a person to produce such record or accounts or to present such goods or animals liable to any tax, rate, etc., for the purposes of inspection. The notice shall contain the date, time and place at which the article is to be produced or presented.

(*2*) The Chairman may, by a general or specific order, authorise any official of the Union Council in writing to enter upon any premises for the purpose of inspection. The inspection shall be made between sun-rise and sun-set.

8. **Petition against valuation, assessment, etc.**—(*1*) Any preson who has been assessed to a tax, rate, toll or fee under the Order may object to the valuation or assessment therefor, or his liability to be so taxed, by a petition presented to the Union Council within fourteen days from the date of publication of notice of such assessment.

(*2*) The petition shall state clearly that the grounds of objection to the valuation or assessment or to the liability of the petitioner.

(*3*) The Union Council after due consideration of the petition may cancel or modify the valuation or assessment or pass such order as it deems fit.

(*4*) Any person aggrieved by an order of the Union Council may appeal to the Controlling Authority within one month of receipt of the order. The decision of the Controlling Authority, on such appeal, shall be final.

9. **Arrangement for collection of tax, etc.**—(*1*) A Union Council may make arrangement for collection of taxes, rates, tolls, or fees levied by it as well as its other dues under the Order and any rules and byelaws there under except the local rate and such other taxes, rates, etc., as are already being levied and collected by Government.

(*2*) The time and place of receiving payment of taxes, rates, etc., shall be notified to the public along with the list of persons authorised to receive money on behalf of the Union Council. Such notice shall be hung up in a conspicuous place in the office of the Union Council and shall also state the hours of the day (except Sundays and other recognised holidays) when the office shall remain open for the receipt of money and tranasaction of business.

(*3*) Any person assessed to any tax, rate, toll or fee may, instead of making payment to the office of the Union Council as aforesaid, pay the tax, rate, etc., on demand to any person authorised to collect the same outside the office permises.

(*4*) A Union Council shall grant receipts for sums received by it. The receipt shall state the amount paid and the account thereof, and it shall be signed by the person authorised by the Union Council to collect taxes, etc., and to grant receipts.

10. **Tax, etc., when due**—Except as otherwise provided in these rules a tax, rate, toll or fee or any other sum payable under the Order or any rule or by law thereunder shall be payable by the assessee concerned within such reasonable period of notification of its levy to the assessee as may be specified by the Union Council in this behalf.

11. **Postponement of realisation of any tax,etc.**—Notwithstanding anything contained in rule 10, a Union council may postpone realisation of any tax, rate, toll or fee or any other sum due to it, on account of hardship, for a period not exceeding six months.

12. **Recovery of arrear taxes, etc.**—(*1*) Subject to the provision of rule 11, if any person fails to pay any tax, rate, toll or fee, or any instalment thereof, or any other dues within the specified time the Union Council shall cause a, list of such arrears to be prepared and shall display it on the notice board of the Union Council.

(*2*) On the expiry of fifteen days from the date on which the arrears list is so displayed, the Union Council may proceed to recover the arrears as a public demand or as arrears of land revenue, and where a Union Council has been empowered under clause (*3*) of Article 65 of the Order, it may proceed to recover the amount due by distress and sale of movable property belonging to the person concerned.

13. **Power under clause 3 of Article 65 by whom to be exercised**—(*1*) The power to recover arrears of taxes, rates, tolls, fees, etc., by distress and sale of movable property under clause (*3*) of Article 65 of the Order shall be exercised by the Chairman of the Union Council.

(*2*) The Chairman of the Union Council shall issue the warrant of distress and sale of movable property.

(*3*) The Secretary of the Union Council or any other salaried employee of the Union Council duly authoriesd by the Chairman in this behalf shall execute the warrant.

14. **Distress and sale how to be made.**—(*1*) The person authorised under sub-rule (*3*) of rule 13 may orally require the defaulter to pay up the arrear then and there, and on the refusal of the defaulter such person may proceed to attach the defaulter's movable property and shall grant a receipt, therefore, to the defaulter:

Provided that no property exempted under the proviso to section 60 of the Civil Procedure Code, 1908 (Act V of 1908) from attachment or sale shall be so attached.

(*2*) The amount of the arrears dues, with costs incurred in conducting the distress and sale shall be recovered by sale of the attached property in the manner laid down hereinafter.

(*3*) The attachment shall be made by actual seizure of the movable property, between the hours of sun-rise and sun-set, and in the presence of two witnesses and an inventory of the seized property will be drawn up which will be attested by the witnesses and a copy of the inventory shall be given to the defaulter. The person charge with the execution of the distress shall be responsible for the safe custody of all the property distrained until it is sold, or released to the defaulter on payment of the arrear and cost before the sale.

(*4*) If the value of the attached property is estimated to be less than Rs.25 or the property is of a perishable nature, the authorised person may proceed to sell it on the spot by public auction.

(*5*) When the value of the (non-perishable) property distrained is estimated to be more than Rs.25 the person effecting the distraint may entrust it to an reliable person of the locality on his executing a bond (*zimmanama*) to produce the same on a date and time and at the place fixed for sale. if no *zimmadar* is forthcoming, the property shall be deposited at the office of the Union Council.

(*6*) The person conducting the distraint shall fix a date and time not later than ten days from the date of seizure of the property and shall orally intimate the same to the defaulter and the *zimmadar* if any, and shall announce the fact in the locality by beat of drum.

(*7*) On the date and at the time fixed by the person effecting the distraint the property shall be put to public auction at the Union Office by the Secretary of the Union Council or if the place of auction is away from the Union Council office, by any person authorished by the Chairman under sub-rule (*3*) of rule 13 to do so. The auction shall take place in presence of at least two members of the Union Council. No Chairman, member or employee of the Union Council shall be entitled to bid for the property in his own name or in any other person's name.

(*8*) The sale-proceeds will be applied for the recovery of the arrears and the cost incurred in conducting the distress and sale. The balance, if any, will be refunded to the defaulter. In case the defaulter is not present, the amount will be credited to the Union Fund from where it can be claimed by the defaulter within one year, after which it would be forfeited to the Union Council.

(*9*) If the defaulter pays up before the auction the arrears together with the cost incurred on distraint, the distrained property shall be released to the owner.

15. **Authorised person may break open door.**—The person charged with the excution of the distraint may, between sun-rise and sun-set, break open any outer or inner door or window of a house, if he has reasonable ground for believing that such house contains any movable property belonging to the defaulter, and if, after intimation of his authority and purpose and demand of admittance duly made, he cannot otherwise obtain admittance:

Provided that he shall not enter or break open the door of any room appropriated to women, except after reasonable notice and opportunity given to enable the women to remove to some part of the premises where their privacy may be preserved.

16. **Sale of property beyond limit of union:**—If the Union Council is unable to recover any arrear with cost under rule 14 by distraint and sale of property of a defaulter within the Union and if the defaulter has any movable property outside the limits of the Union, the Circle Officer may, on the application of the Chairman, issue a warrant to the Chairman of any other local council for the distress and sale of any of such movable property or effect belonging to the defaulter within any other part of his own jurisdiction or within the jurisdication of any other Circle Officer. The Circle Officer concerned shall endorse the warrant and cause it to be executed and the amount, if realised, to be remitted to the Chairman of the Union Council at whose elinstance the proceedings were instituted.

17. **Account of distress and sale.**—The Union Council shall cause a regular account to be kept of all distresses issued and sales made for the recovery of arrear taxes, etc.

18. **Irrecoverable dues.**—The Union Council may order to be struck off the books the amount of any tax, rate, toll or fee or any other sum due to the Council which has become irrecoverable.

19. **Reduction or remission.**—Whenever from the circumstances of any case it appears that the levy of any tax, rate, toll or fee would be productive of excessive hardship to any person liable to pay the same, the council at a meeting may reduce or remit the same. Every such decision of reduction or remission shall be communicated to the Controlling Authority within a week and unless stayed, modified or reversed by him shall have effect for one year.

20. **Special provision.**—Notwithstanding anything contained in these rule, where Union Council is constituted for the first time under the Order it may subject to any general or special sanction of the Commissioner, levy and enforce any tax, rate, toll or fee for a period of one year from the date of its constitution without observing any of the procedures prescribed in rules 3 and 5 of these rules, to enable the Council so constituted, to prepare for carrying out the purposes of the Order.

Chapter III—Tax on the annual value of buildings and lands, tax on hearth, lighting rate, rate for the remuneration of village police, conservancy rate and rate for the provision of water-works or the supply of water.

21. **Taxes to be assessed on the annual value of buildings**—Subject to the provisions of the Order and these rules, the following taxes and rates shall be levied in terms of the percentage of annual value of buildings and lands:—

(*i*) Tax on the annual value of buildings and lands;

(*ii*) Tax on hearth;

(*iii*) Lighting rate;

(*iv*) Drainage rate;

(*v*) Rate for the remuneration of village police;

(*vi*) Conservancy rate; and

(*vii*) Rate for the provision of water-works or the supply of water.

*22. **Preparation of a valuation list.**—For the purpose of levy of any of the taxes or rates mentioned in the preceeding rule 21 the Union Council shall cause to be prepared a valuation list of all buildings within the Union. The valuation list shall be prepared by an assessor to be appointed for the purpose by the Union Council with the prior approval of the Controlling Authority. Such assessor may either be a member or a salaried employee of the Union Council or any other suitable person. The assessor, after making such enquiry as may be necessary, shall determine the annual values of all buildings and lands within the Union in the manner provided in these rules and shall enter such value in a valuation list.

*Amended by Notification No. S-II/4T-2/63/64, dated 16th April 1963.

The manner of determining the annual value of buildings and lands shall be as follows:

(*i*) **For wholly let-out buildings**—(*a*) The annual valuation shall be taken to be the gross annual rental *minus* two months' rent as maintenance allowance. If the property be mortagaged to Government or House Building Finance Corporation, a recognised Bank or any other institution under registered instrument for securing funds for constuction of the same, then the annual interest payable on account of such mortagage-debt shall also be deducted.

(*b*) If the monthly rental of any buildings appears to be abnoramally high or unusually low, the assessing authority while determining annual valuation may have regard to the rent at which building and lands of similar description and with similar advantages in the locality may be let out.

(*ii*) **For wholly occupied buildings**—The annual value shall be deemed to be probable annual rent at which the buildings and lands of similar description and with similar advantages in the locality may be let out or at 7½ per cent. of the value of the building on the date of assessment *plus* ground-rent for the land comprised in the building, whichever is less, *minus* the following—

(a) Two months' rent or one-sixth of the annual value as the case may be, as maintenance allowance;

(b) One-fourth of the annual value after deduction of the amount at item (a) above ;

(c) If the property be mortagaged to Government House Building Finance Corporation, a recognised Bank or any other institution for securing funds for its construction, then the annual interest payable on such mortgage-debt.

(*iii*) **For partly rented and partly occupied buildings**—The annual value of the rented portion shall be calculated in the manner as specified in (i) above and the annual value of the occupied portion as in (ii) above.".

23. **Duration of valuation list**—A new valuation list shall, unless otherwise ordered by the Controlling Authority, be prepared in the same manner as the original list, once in every five years.

24. **Returns required for ascertaining annual value**—The assessor, in order to prepare the valuation list, may whenever he thinks fit, by notice require the owners or occupiers of all building to furnish him within one week with true and correct returns of the rent or annual value thereof and a true and correct description of the buildings containing such particulars as the assessor may direct, and the assessor may enter, inspect and measure any such building at any time between sun-rise and sun-set:

Provided that at least twenty-four hours' previous notice of the intention to enter, inspect and measure any building shall be given to the occupier thereof, unless he waives his right to such notice.

25. **Preparation of assessment list**—The Union Council shall cause to be prepared a mouzawari assessment list, which shall contain the following particulars and any others which the Union Council may think proper to include:—

(*a*) the number of the building on the register;

(*b*) a description of the building:

(*c*) the annual value of the building;

(*d*) the name of the owner;

(*e*) the amount of tax or rate payable for the year (each tax or rate to be shown separately);

(*f*) the amount of quarterly; and

(*g*) if the building is exempted from assessment a note to that effect;

26. **Publication of notice of assessment.**—(*1*) When the assessment list mentioned in rule 25 has been prepared the Chairmen shall authenticate the same by putting his signature on each page and then shall cause it to be deposited in the office of the Union Council, and shall give public notice of the place where the list may be inspected.

(*2*) In all cases in which any property is for the first time assessed or the assessment is increased, the Union Council shall also give notice thereof to the owner or occupier of the property, if known; provided that when general assessment is made a notice thereof may be given by hanging a copy of the assessment list in the office of the Union Council and at a prominent place in each ward and by announcing the fact publicly by beat of drum.

27. **Application for review.**—(*1*) Any person who is dissatisfied with the amount assessed upon him or with the valuation or assessment of any building, or disputes his occupation of any building or his liability to be assessed, may apply to the Chairman to review the amount of assessment or valuation or to exempt him from the assessment of the tax.

(*2*) No such application shall be received after 14 days have elapsed from the date of publication of the notice required under- sub-rule (*1*) of rule 26 or the service of the notice required under sub-rule (*2*) of that rule.

28. **Hearing and determination of application by committee.**—(*1*) (*a*) Applications presented under rule 27 shall be heard and determined by a committee or by such number of committees as the Union Council at a meeting may decide.

(*b*) When there is only one committee, it shall consist of the Chairman and not less than two or more than four members who shall be appointed by the Union Council at a meeting and when there is more than one committee, each such committee shall consist of not less than three or more than five members who shall be appointed by the Union Council at a meeting and the Chairman may, in like manner be appointed, as one of the members, to one of such committees.

(*c*) The Chairman shall, when there is more than one committee, distribute such applications among the different committees for being heard and determined. A members appointed to a committee shall not, in the case of Union which is divided into wards, sit in the committee to hear application from the ward from which he is elected.

(*2*) The committee shall give notice to the applicant of the time and place at which his application will be heard, and after taking such evidence and making such inquiry as it may deem necessary in the presence of the applicant or his agent if he appears, pass such order as it thinks fit in respect of the application.

(*3*) No quorum shall be necessary for hearing and the hearing shall be conducted in a summary manner.

(*4*) The decision of the majority of the members present shall be the decision of the committee and shall be final.

(*5*) In case of the equality of votes, the person presiding shall have a second or casting vote.

29. **Final list of assessment and its duration.**—Every alteration made in the assessment list in pursuance of orders of the committee under sub-rule (*2*) of rule 28 shall be signed by the Chairman or the Secretary of the Union Council. The assessment list thus prepared shall be the final list of assessment and shall remain valid until a fresh list prepared, subject to any alteration or amendment under rule 30.

30. **Amendment and alteration of list.**—(*1*) The Union Council at a meeting may, at any time, direct alteration or amendment of the assessment list—

(*a*) by entering therein the name of any person or any property which in their opinion ought to have been entered, or any property which has become liable to taxation after the preparation of the final list under rule 29; or

(*b*) by substituting therein for the name of the owner of any building the name of any other person who has succeeded by transfer or otherwise to the ownership of the building; or

(*c*) by altering the valuation of or assessment on any building which, in their opinion, has been incorrectly valued or assessed; or

(*d*) by re-valuing or re-assessing any building, the value of which has been increased by additions or alterations; or

(*e*) by reducing upon the application of the owner, the valuation of any building which has been wholly or partly demolished or destroyed or the value of which has been diminished; or

(*f*) by correcting any clerical or arithmatical error.

(*2*) The Union Council shall give at least one month's notice to any person interested in any alteration which they propose to make under clause (*a*), (*b*), (*c*) or (*d*) of sub-rule (*1*) and of the date on which the alteration will be made.

(*3*) The provisions of rules 27 to 31 shall apply *mutatis mutandis* to any objection made in pursuance of a notice issued under sub-rule (*2*) and to any application made under clause (*e*) of sub-rule (*1*).

31. **Assessment to be questioned only under these rules.**—No objection shall be taken to any assessment or valuation or to any alteration or amendment of the assessment list in any other manner than in these rules provided.

32. **Payment of tax how affected by objection to valuation.**—(*1*) When an application for review of an assessment or valuation has been made under rule 27 the tax or rate shall, pending the final decision of the application, be paid on the previous assessment or valuation.

(*2*) If, when the application for review has been finally decided and results in previous assessment or valuation being altered,

(*a*) any sum paid in excess shall be refunded or allowed to be set off against any present or future demand of the Union Council under the Order; and

(*b*) any deficiency shall be deemed to be an arrear of the tax and recoverable as such.

33. **Conclusiveness of entries in the list.**—Any entry in an assessment list shall be conclusive proof, as regards the tax, of the amount leviable in respect of any building during the period to which the list relates.

34. **Power to assess building and lands together where land is let on a building lease.**—If, any building belong to one owner and the land on which it stands as also the adjacent land, if any, usually occupied therewith, belongs to another, the Union Council may treat such building and land either as a single building or separately and assess them to tax in a manner most convenient and expedient.

35. **Notice of transfer of title.**—(*1*) Whenever the title to or over ary building and the land on which it stands and also the adjacent land, of any person primarily liable for the payment of the tax on such property is transferred, both the transferer and the transferee shall, within three months of the registration of the deed of transfer, if it be registered, or of it be not registered, within three months of its execution, or, if no instrument be executed within three months of the actual transfer, give notice in writing of such transfer to the Union Council.

(*2*) Every person primarily liable for the payment of any tax or rate on any building, who transfers his title to or over such property without giving notice of such transfer to the the Union Council as aforesaid, shall, unless the Union Council, on grounds of hardship arising out of special circumstances otherwise direct, continue to be liable for the payment of the tax or rate payable in respect of the said property in addition to any other liability which he incurs through neglet, until he gives such notice or until the transfer shall have been recorded in the books of the Union Council.

(*3*) Nothing in this rule shall be held to diminish the liability of the transferee for the said tax or rate or to affect the prior claim of the Union Council for the recovery of the tax or rate due thereupon and the Union Council may revise the assessment list as against the transferee with effect from the date on which they are satisfied the transfer was made.

36. **Persons succeeding lands or buildings to give notice to the Chairman**— Every person succeeding to any land or building by inheritance shall within three months from the date of such succession give notice in writing of such succession to the Union Council and the provision of sub-rule (*3*) of rule 35 shall apply *mutatis mutandis* to such a case.

37. **Tax by whom payable.**—Except as otherwise provided by these rules the tax which is assessed on the annual value of building shall be payable by the owner of the building or in the event of default by the owner, by the occupier, if any, who will be entitled to recover it from the rent payable to the owner.

38. **Amount of tax payable, and tax be paid in advance.**—(*1*) The amount entered in the final assessment list under rule 29, shall be deemed to be the amount due from any person on account of the tax on the annual value of buildings.

(*2*) Such tax shall be payable in quarterly instalments and very such instalment shall be deemed to be due on the first day of the quarter in respect of which it is payable.

39. Subject to the maximum rate sanctioned by the Commissioner, the Union Council at a meeting to be held before the annual budget is finalised, shall determine the percentage on the annual value of lands and buildings, at which any of the taxes or rates mentioned in rule 21 shall be levied in the next financial year and the percentage so fixed shall remain in force until the Union Council at a meeting shall determine any other percentage on the annual value at which the rate will be levied from the beginning of the next financial year.

Provided that, when the Basic Decracies Order, 1959 is first extended to any place, the first tax or rate shall be levied from the date as may be specified by the sanctioning authority.

40. **Restriction on imposition of tax on buildings**—(*1*) The tax on building hall not be imposed on any building which is used exclusively as a place of warship to which the public have a right of free access without payment or as a mortuary or which is duly registered as a public burial or burning ground.

(*2*) The Union Council at a meeting may, either wholly or partially, exempt from the tax on building any building which is used exclusively for purposes of public charity.

(*3*) Where the annual value of a building held by any one owner within a Union does not exceed six rupees, the tax on building shall not be imposed on such building.

41. **Restrictions on the imposition of water-rate or lighting rate**—The imposition of a water-rate of a lighting rate shall be subject to the following restrictions, namely:—

(*a*) that the rate shall be imposed only one building within an area for the supply of water to which or for the lighting of which, as the case may be, a scheme involving the laying of pipes, wires, cables, erection of lam-post or other similar apparatus, has been sanctioned by the Controlling Authority; and

(*b*) that the rate shall not be leviable until a supply of water has been provided in the area to be supplied, or until the lamps in the area to be lighted have been lighted, as the case may be.

42. **Restrictions on the imposition of the conservancy rate**—The imposition of the conservency rate shall be subject to the restrictions that the rate shall not be leviable in any area until the Union Council makes provision for the cleaning of private latrines, urinals and cess pools and public streets whithin such area.

43. **Restrictions on the imposition of drainage rate**—The imposition of the drainage rate shall be subject to the following restrictions, namely:—

(*a*) that the rate shall be imposed only on building within an area for the drainage of which a scheme involving construction of drains has been sanctioned by the Controlling Authority; and

(*b*) that the rate shall not be leviable until drains have been provided in such area.

Chapter IV—Tax on professions, trades and callings

44. **Tax on professions, trades and callings.**—(*1*) When it has been decided with the previous sanction of the Commissioner, that a tax shall be imposed on professions, trades and callings, every person who exercises in the Union, either by himself or by an agent or representative, any of the professions, trades or callings specified in the sanction shall take out a half-yearly licence and pay the tax imposed on such professions, trades and callings at such rate or rates as may be determined by the Union Council in a meeting within maximum rates sanctioned by the Commissioner.

(*2*) The Union Council shall, from time to time, cause to be prepared and entered in a book to be kept by it and to be open to the inspection of any person interested therein, a list of persons to whom during the current half-year a licence has been given, and of their professions, trades and callings in respect of which they have paid the tax.

Chapter V—Tax on cinemas, dramatic and theatrical shows and other entertainments and amusements.

45. **Tax on cinemas, etc.**—(*1*) In any area in which a tax is imposed under the provisions of Chapter I of the Bengal Amusements Tax Act, 1922 (Bengal Act V of 1922), the Commissioner may, on the proposal of the Union Council to impose and collect an additional tax on the entertainment within the area of the Union Council, move the Provincial Government.

(*2*) If the Provincial Government agrees, the Commissioner may sanction any proposals for the levy of amusement or entertainment tax, and in sanctioning such proposals shall have regards to any deduction which the Provincial Government may give.

(*3*) Such tax shall be a fixed percentage of the value of the fee for admission collected from the spectators.

(*4*) That tax shall be collected by the Secretary of Union Council and shall be remitted to the Union Council fund direct.

Chapter VI—Tax on animals

46. **Tax on animals.**—(*1*) When it has been decided with the previous sanction of the Commissioner that a tax on any animals mentioned in the Schedule I, appended to these rules shall be imposed, the Union Council at a meeting shall make an order that the owners of such animals which are kept or used

in the ordinary course of business within, or which are let for hire within or without the Union, and used in the ordinary course of business within it, shall pay tax in respect of every such animal.

(*2*) Such order shall be published in the Union at least one month before the beginning of the half-year in which such tax will first take effect; and shall specify at what rates, subject to the maximum rates sanctioned by the Commissioner, such tax shall be levied.

(*3*) Such tax shall not be imposed on—

(*a*) animals belonging to the Provincial Government or to the Union Council or for keeping which for the execution of their duty an allowance is paid by the Central or any Provincial Government or by the Union Council to any of their officers.

(*b*) animals, used by, or exclusively for the purpose of any regiment;

(*c*) horses or ponies used by police officers, at the rate of not more than one for each officer; and

(*d*) animals kept for sale by any *bona fide* dealer and not used for any other purpose.

47. **Duration of tax.**—The order of the Union Council imposing a tax under rule 46 shall continue in force until rescinded and the tax shall be levied at the rates specified in the order published as aforesaid, unless and until the Union Council at a meeting held not less than fifteen days before the end of the year, makes and publishes an order specifying any different rates at which the tax shall be payable for the ensuing year.

48. **Half-yearly liability and payment of tax.**—In any Union in which a tax has been imposed under the rule 46 on any animals the owner of every such animal shall, within the first month of each half-year, pay at the office of the Union Council the prescribed tax, and shall obtain a receipt therefor. Such receipt shall contain particulars of the number and description of every animal and the period for which tax has been paid and shall be produced for inspection whenever demanded by an official of the Council. Such receipt shall be treated as a licence for the possession and used of the animal.

49. **Proportionate tax on animals acquired during the half-year.**—If any person acquires possession, at any time after the commencement of any half-year of any animals in respect of which a tax has been imposed but no licence has been given for such half-year, he shall within one month of the date on which he may have acquired possossion thereof, pay such amount of the tax as shall bear the same proportion to the whole tax for the helf-year as the unexpired portion of the half-year bears to the half-year and such amount shall be calculated from the date on which such person may have acquired possession.

50. **Liability in absence of owner.**—Whenever the owner of any animal who is liable to pay the said tax is not resident within the limits of the Union Council to which the tax, is due, the persons in whose immediate possession the animal is for the time being kept shall pay the tax and obtain receipt for the same.

51. **Animal, etc., not to be kept without a licence.**—No persons shall keep, or be in possession of any animal without the licence as required and defined under rule 48.

52. **Preparation of list of persons licensed.**—The Union Council shall, from time to time, cause to be prepared and entered in a book, to be kept by it and to be open to the inspection of any person interested therein a list of the persons to whom during current half-year a licence has been given and of their animals in respect of which they have paid the tax.

53. **Refund of tax in certain cases.**—On proof being given to the satisfaction of the Union Council that an animal for which a licence has been taken out for any half-year has ceased to be kept or to be used within the Union during the course of such half-year, the Union Council shall order a refund of so much of the tax for the half-year as shall bear the same proportion to the whole tax for the half-year as the period during which such animal has not been kept or used in the Union bears to the half-year but no such refund shall be allowed unless notice be given to the Union Council within one month of the time when such keeping or use of such animal ceased, and except for a special cause shown, the Union Council shall pass no order for refund until after the close of the half-year in respect of which the refund is claimed.

54. **Prohibition of double tax.**—Nothing in rules 46 to 53 shall be deemed to authorise the levy of more than one tax for the same period in respect of any animal which is used in the ordinary course of business in more than one Union.

In such cases the tax shall be levied by the Union Council within the jurisdiction of which the animal is kept.

Chapter VII—Tax on vehicles, carriages, carts, bi-cycles and boats.

55. **Tax on vehicles, carts, bi-cycles and boats.**—(*1*) When it has been decided with the previous sanction of the Commissioner that a tax on carriages mentioned in Schedule II appended to these rules, and on carts, boats and bicycles shall be imposed, the Union Council at a meeting may make and publish an order that every such carriage, cart, boat or bicycle which is kept or is used in the ordinary course of business within the Union, shall be registered by the Union Council with the name and residence of the owner, and shall bear the number of registration in such manner as the Union Council may direct:

Provided always that such order shall be published at least one month before the beginning of the half-year in which such order for registration shall be enforced.

*(*2*) This rule shall not apply to—

(i) The Carriages, Carts and Boats and bi-cycles which are the property of the State or the Union Councils,

(ii) The Carriages, the wheels of which, do not exceed twenty-four inches in diameter;

(iii) the bi-cycles owned and used by members of the Police force.

*Amended by Notification No. B.D.L.G./S-II/4T-27/62/102, dated 27th April 1962.

(*3*) The registration of carriages, carts, boats and bicycles shall be made and the numbers assigned, yearly or half-yearly, on such days as the Union Council shall notify.

Note—"Cart" means any cart, hackney or wheeled vehicle with or without springs which is not a carriage or a motor vehicle and includes a hand-cart, and trailers of all kinds.

56. **Tax on registration.**—(*1*) The tax payable on such registration under rule 55 of every carriage, cart, boat and bicycle shall be such sum not exceeding the maximum amount sanctioned by the Commissioner as the Union Council at a meeting may fix from time to time.

(*2*) The Union Council shall, from time to time, cause to be prepared and entered in a book, to be kept by it and to be open to the inspection of any person, interested in it, a list of the persons whose carriages, carts, boats and bicycles have been registered during the current half-year or year and of the carriages carts, boats and bicycles in respect of which they have paid the tax.

57. **Proportionate payment of tax.**—Any person becoming possessed of any carriage, cart, boat or bicycle which has bot been registered for the current period of registration shall register the same within one month from the date on which he has become possessed thereof, and the Union Council shall grant registration in any such case on payment of such amount of the tax as bears the same proportion to the whole tax for the current period of registration as the unexpired portion of the current period of registration bears to the whole of such period; and such tax shall be calculated from the date on which such person shall have become possessed as aforesaid.

58. **Transfer of ownership.**—When the ownership of any registered carriage, cart, boat or bicycle is transferred within any period of registration, it shall be registered anew within one month of the transfer in the name of the person to whom it has been transferred, and a fee not exceeding one rupee shall be paid for every such re-registration.

59. **Carriages, carts, boats and bicycles not to be kept without being registered and without number**—No person shall keep, or be in possession of a carriage, cart, boat or bicycle not duly registered as required by these rules, nor shall any person being the owner or driver of any carriage, cart, boat or bicycle fail to affix thereto the registration number as required by these rules:

Provided that no carriage which has not been brought into use or which is so damaged as in the opinion of the Chairman unfit for use shall be liable to the tax.

60. **Seizure and sale of un-registered carriages, carts boats, and bicycles**—(*1*) If any person owns or keeps any carriage, cart, boat or bicycle without registering the same as required by these rules, the Union Council, or any person authorised by them in this behalf may seize and detain such carriage, cart, boat or bicycle (provided the same be not employed at the time of seizure in the conveyance of any passengers or goods) together with the animals, if any, drawing the carriage or cart and all police-officers are required on the application of the Chairman, or of any person duly authorised by him in that behalf, to assist in the seizure.

(*2*) After such seizure the Chairman shall forthwith issue a notice in writing that after the expiration of ten days he will sell such carriage, cart, boat or bicycle, and animals, if any, by auction at such place as he may state in the notice, and, if any tax or registration fee, together with the cost arising from such seizure, and custody remains unpaid for ten days after the issue of such notice the Chairman may sell the property seized for payment of the said tax or fee, and of all expenses occasioned by such non-payment, seizure custody and sale.

(*3*) The surplus sale proceeds (if any) shall be credited to the Union Fund, and may be paid on demand to any person who establishes his right to the satisfaction of the Chairman or in a court of competent jurisdiction :

Provided that, if at any time before the sale is concluded, the person, whose carriage, cart, boat or bicycle and animals, if any, have been seized, tenders to the Chairman or to the person authorised by him to sell the property, the amount of all the expenses incurred and the tax or registration fee payable by him, the Chairman shall forthwith release the property so seized.

(*4*) Notwithstanding anything contained in this rule, the surplus of the sale proceeds of a carriage, cart, boat or bicycle, and animal, if any, seized under this rule, may be devoted to the payment of any fine imposed for a breach of the provisions of rule 59 and any property which has been seized under this rule may be sold for the realisation of any such fine.

61. **Carriages, carts, boats, and bi-cycles used or registered in more than one Union.**—(*1*) Nothing in rules 55 to 60 shall be deemed to authorise the levy of more than one tax for the same period in respect of any carriage, cart, boat or bicycle which is used in the ordinary course of business in more than one Union.

(*2*) Where a carriage, cart, boat or bicycle is registered under these rules in more than one Union, the Union Council within whose jurisdiction the carriage, cart, boat or bicycle is kept shall have a right to levy the tax and registration fee in preference to any other Union Council:

Provided that such right is claimed by notice to the other Union Council or Councils concerned within two months of the date on which the tax becomes due.

(*3*) Where any dispute arises between any two or more Union Councils regarding any claim made under sub-rule (*2*) the matter shall be referred to the decision of the Controlling Authority whose decision shall be final.

SCHEDULE I.

[Rule 46 (*1*)].

(1) Bullocks.
(2) Cows.
(3) Buffaloes.
(4) Horses.
(5) Donkeys.
(6) Dogs.
(7) Elephants.
(8) Sheep.
(9) Goats.

SCHEDULE II.

[Rule 55 (*1*)].

(1) Cycle rickshaws.
(2) Jin-rickshaws (hand pulled).
(3) 4 wheeled carriages drawn by horse or pony.
(4) 2 wheeled carriages.

NOTIFICATION

No. HSLG/S-VIII/BD/60-59/77—2nd July 1960—In exercise of the powers conferred by clause (*2*) of Article 89 read with item 14 of the Sixth Schedule of the Basic Democracies Order, 1959 (President's Order No. 18 of 1959), the Governor is pleased to make the following rules, namely:—

THE EAST PAKISTAN UNION FUND (CUSTODY AND INVESTMENT) RULES, 1960.

1. **Short title and commencement.**—(*1*) These rules may be called the East Pakistan Union Fund (Custody and Investment) Rules, 1960.

(*2*) They shall come into force at once.

2. **Custody of Union Fund.**—(*1*) All moneys credited to the Union Fund shall be kept in a Government Treasury or in a Bank transacting the business of a Government Treasury or in a Post Office Savings Bank or in such Scheduled Banks, as may be notified by the Provincial Government from time to time.

(*2*) The Savings Bank Pass book issued by the Post Office or the cheque book issued by the Treasury or Bank shall be kept in the personal custody of the Chairman.

*3. **Imprest money.**—The Chairman of a Union Council or Union Committee may keep an imprest in cash not exceeding Rs.200 which should be kept in his personal custody.

4. **Investment of Union Fund.—A Union Council or Union Committee may invest the Provident Fund balances of its employees and other surplus funds in securities of the Central or Provincial Government, National Savings Certificates, or in fixed deposits with such Scheduled Banks as may be approved for this purpose by the Provincial Government.

**5. A Union Council or Union Committee shall take prior permission of the Controlling Authority in case it proposes to invest surplus funds, the amount which exceeds one-half of the budgetted expenditure for the year.

†6. **Special Funds (Zakat Fund).**—(*1*) A Union Council or Union Committee shall keep a separate fund for *Zakat*. The Chairman shall be incharge of the *Zakat* Fund provided that where the Chairman is a non-Muslim, the Council or Committee shall elect one of the Muslim members to be incharge of the Fund. The *Zakat* Fund shall be administered in accordance with the provisions of this rule and, subject to the provisions of this rule, in accordance with the instructions issued, from time to time, by the District *Zakat* Committee set up by the Provincial Government.

(*2*) The following amounts shall be credited to the *Zakat* Fund, namely—

(i) Sale proceeds of *Zakat* coupon.

(ii) Sale proceeds of *Zakat* paid in kind.

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†Amended by Notification No. LG/S-VIII/3R-83/61/385, dated 20th September 1961.

*Amended by Notification No. S-II/3R-35/63/136, dated 20th July 1963.

**Amended by Notification No. LG/S-VIII/3R-66/61/242, dated 8th July 1961.

(3) The following expenditure only may be charged to the *Zakat* Fund namely :—

(*i*) Remittances of 10 per cent. of the sale proceeds of *Zakat* coupons to the Collector,

(*ii*) Expenses of collection of *Zakat*,

(*iii*) Expenditure on items eligible for *Zakat* under Muslim Law.

(4) The balance in the *Zakat* Fund shall not be utilised for any other expenses nor shall it be permissible to invest the *Zakat* Fund in securities, etc.

**7. A Union Council or Union Committee may establish a special fund after making by-laws, with the approval of the Commissioner.

NOTIFICATION

No. HSLG/S-VIII/BD-60/59/78—2nd July 1960—In exercise of the powers conferred by clause (*2*) of Article 89 read with item 14 of the Sixth Schedule of the Basic Democracies Order, 1959 (President's Order No. 18 of 1959), the Governor is pleased to make the following rules, namely:—

THE EAST PAKISTAN DISTRICT FUND (CUSTODY AND INVESTMENT) RULES, 1960.

1. **Short title and commencement.**—(*1*) These rules may be called the East Pakistan District Fund (Custody and Investment) Rules, 1960.

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

2. **Custody of Fund.**—(*1*) All moneys credited to the District Fund shall be kept in a Government Treasury or in a Bank transacting the business of a Government Treasury.

(*2*) The cheque-book issued by the treasury or the bank shall be kept in the personal custody of the Chairman or with such official as may be authorised by him in writing in this behalf with the previous permission of the Commisioner.

3. **Imprest money.**—The Chairman of a District Council or such official as may be authorised by him in writing, may keep an imprest in cash not exceeding Rs. 300 and the person holding such imprest should keep the cash in his personal custody.

4. **Investment of District Fund.**—(*1*) A District Council may invest the Providend Fund balances of its employees and other surplus funds in securities of the Central or Provincial Government, National Savings Certificates or in fixed deposits with such Scheduled Banks as may be approved for this purpose by the Provincial Government.

(*2*) A District Council shall take the prior permission of the Controlling authority in case it proposes to invest surplus funds, the amount which exceeds one-half of the budgetted expenditure for the year.

5. **Special Fund.**—A District Council may establish a special fund after making by-laws for the receipt and expenditure of the fund, with the approval of the Commissioner.

**Amended by Notification No. LG/S-VIII/3R-66/61/242, dated 8th July 1961.

NOTIFICATION

No. HSLG/S-VIII/3R-4/60/86—13th July 1960—In exercise of the powers conferred by clause (*2*) of Article 89 read with item 21 of the Sixth Schedule of the Basic Democracies Order, 1959 (President's Order No. 18 of 1959), the Governor is pleased to make the following rules, namely:—

THE EAST PAKISTAN LOCAL RATE (ASSESSMENT, COLLECTION AND DISTRIBUTION) RULES, 1960.

1. **Short title and commencement**—(*1*) These rules may be called the East Pakistan Local Rate (Assessment, Collection and Distribution) Rules, 1960.

(*2*) They shall come into force at once.

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

(*i*) "Rent" shall include *jhoom* tax and the plough tax in the Chittagong Hill Tracts;

(*ii*) "Supervising Revenue Official" means an official of Revenue Department, by whatever name designated, who supervises or audits the collection of rent, revenue, cesses, taxes or other public demands by Village Revenue Officials; and

(*iii*) "Village Revenue Official" means a Revenue Official of Acquired Estates Department by whatever name designated, who is entrusted with the work of collecting Land Revenue or Rent and other forms of public demand within the jurisdiction of Tehsil Katchari of which he is incharge and includes a Tehsildar of Acquired Estates and Headman of Mauzas in Chittagong Hill Tracts.

(*2*) The other words and experssions used in these rules shall have the same meaning as is respectively assigned to them in Article 3 of the Basic Democracies Order, 1959.

3. **Calculation of local rate**—The Village Revenue Official, in-charge of every Acquired Estates Tehsil Katchari, shall calculate the local rate, with effect from 1st Baishakh, 1367 B. S., on every holding bearing rent, at the rate fixed by Government from time to time and shall enter the same in Register No. I and register No. II (Tenant's Ledger) maintained at every Tehsil Katchari against each holdings.

4. **Arrangement of Tenant's Ledger**—The Tenant's Ledger shall be so arranged or re-arranged that the land situated within the limits of each single union as notified by Commissioner of the Division under clause (*2*) of Article 8 of the Basic Democracies Order, 1959 shall be comprised in one Tauzi number.

5. **Scrutiny and certification of calculation**—After the Village Revenue Official has entered the local rate, the Supervising Revenue Official, having jurisdiction over the Tehsil Katchari, shall scrutinise the calculation and if necessary, make any alterations in it so to ensure its correctness and shall certify the same under his signature. Where any assessee has reason to feel that his liabilily has been incorrectly calculated he may move the Supervising Revenue Official to correct it.

6. **Land not assessable to local rate**—Where any parcel of land is not assessable to rent, the local rate in respect of it shall be shown as nil.

7. **Local rate payable by tenant**—The local rate as assessed and certified shall for the purpose of these rules, be the local rate payable by the tenants holding lands within any union.

8. **Collection of local rate**—The Village Revenue Official shall collect the local rate in the manner prescribed for collection of *raiyatwari* rent and along with such rent, and grant to every assessee a receipt or *Dakhila* in which the amount of local rate collected shall be indicated separately from rent and other dues.

9. **Local rate when due**—Local rate shall fall due at the commencement of each Bengali year on the 1st of Baishakh and if not paid on or before the 30th Chaitra in that year it shall bear the same rate of interest as an arrear of rent bears, and may be realised in any manner prescribed for the recovery of *public demand* or arrear of rent or of land revenue.

10. **Posting of collection in registers**—The collection of local rate shall be posted in register III and such other subsidiary Registers as are maintained at the Tahsil Katchari.

11. **Treasury account**—There shall be opened at each Treasury and sub-Treasury a personal Ledger Account in the name of each District Council known as District Fund.

*12. **Crediting of Collections**—The Village Revenue Official shall consolidate separately the colleetions of local rate accruing due within the limits of each Union Council and shall remit the amount of total collections into Government Treasury or Sub-treasury under the detailed head "Deposit of local rates" under the minor head "Revenue Deposits" subordinate to the Major Head "Civil Deposits" in section "P—Deposits and Advances—Deposits not bearing interest—Departmental and Judicial Deposits."

*13. **Tauziwari account of collection**—The principal Revenue office attached to every Government Treasury or Sub-Treasury or such other Revenue Office as may be specified in his behalf by the Collector shall maintain an account-Tauziwar of the collections of local rate made in each Union separately and remitted into the Treasury or Sub-Treasury under the head mentioned in rule 12.

*14. **Remittance of Union/District Council's share of collections**—The Collector, in the case of District Treasury and the Subdivisional officer in the case of a Sub-Treasury, shall at the end of every quarter or more frequently if expedient, authorise the withdrawal of all amounts remitted by every Village Revenue Official under the detailed head "Deposit of Local Rates" under the minor head "Revenue Deposits" subordinate to the Major Head "Civil Deposits" in section "P—Deposits and Advances—Deposits not bearing interest—Departmental and Judicial Deposits" and divide the same into two such parts as may be fixed by Government from time to time and shall remit one part into Government Treasury or Sub-Treasury into the account of the District Fund and arrange to have remitted either by cheque or by money order into the local fund of each Union Council its share of local rate in deposit at the Treasury or sub-Treasury deducting money order commission therefrom.

15. **Collection and remittance of local rate in the Chittogong Hill Tracts.**—The Deputy Commissioner, Chittagong Hill Tracts, shall arrange to maintain an accounts of collections of local rates which accrue due within the limits of each union and shall arrange to have remitted the District Councils share into the District fund and the Union Councils share to the local fund of the Union Council either by money order or any means he considers expedient.

*Amended by Notification No. LG/S-VIII/3R-4/60/162, dated 1st May 1961.

NOTIFICATION.

~~No. S/VIII/BD-68/59/93—22nd July 1960—In exercise of the powers conferred~~ by clause (*2*) of Article 89 read with item 19 of the Sixth Schedule of the Basic Democracies Order, 1959 (President's Order No. 18 of 1959), the Governor is pleased to make the following rules namely :—

THE EAST PAKISTAN LOCAL COUNCILS (DEVELOPMENT PLANS) RULES, 1960.

1. **Short title and commencement.**—(*1*) These rules may be called the East Pakistan Local Councils (Development Plans) Rules, 1960.

(*2*) They shall come into force at once.

2. **Definitions.**—Unless there is anything repugnant in the subject or context, the words and expressions used in these rules shall have the same meaning as are respectively assigned to them in Articles 3 of the Basic Democracies Order, 1959, hereinafter referred to as the Order.

3. **Period of plan-sphere and sectors.**—(*1*) A development plan prepared by a local council under Article 57 of the Order may extend over any period not exceeding five years.

(*2*) As far as possible, the development plan shall cover all the spheres of activity for which the local council has been made responsible.

(*3*) The development plan shall be divided into *distinct parts, representing the different sectors for which the local council is responsible, such as agriculture, education, sanitation, communication, etc.

4. **Contents of plan.**—(*1*) The development plan shall contain, among other things, the following informations, namely :—

(*i*) the physical targets of the plan in each sector (the existing physical facilities shall be described in the plan, along with the proposed targets) ;

(*ii*) the specific schemes which form part of the plan ;

(*iii*) the personnel required for execution of the programme and the assistance if any, expected from the Provincial Government.

(*iv*) materials, such as cement, coal, steel, etc., required for the plan including tools and plants ;

(*v*) the financial resources required for the plan and the proposed methods of acquiring them ;

(*vi*) voluntary local contribution from people in money or materials or free labour ;

(*vii*) the annual stages in which the plan will be implemented ; and

(*viii*) the recurring expenditure after completion of the schemes, proposed methods of financing, and other arrangements for maintenance.

(*2*) A development scheme, forming part of the plan, shall contain all the foregoing informations along with such particulars as the Provincial Government or the Controlling Authority may require from time to time.

5. **Submission of plan.**—The local council shall submit the plan to the Controlling Authority, which may consult the Thana Council or the Divisional Council, as the case may be. The Controlling Authority and the Consultative Councils shall pay particular attention to co-ordination and integration of schemes

submitted by local councils within the same subdivision, district or division. The local councils concerned may be required to pool their resources for implementation of schemes which are to be the common benefit of two or more councils.

6. **Sanction of plan.**—If the resources for the implementation of the plan are locally available, and, in the opinion of the Controlling Authority, the plan is sound and realistic, it may sanction the plan subject to any modification that it may consider necessary :

Provided that no expenditure shall be incurred on the plan unless provision has been made for it in the sanctioned budget of the council concerned.

7. **Review of plan.**—A local council shall review the approved plan each year or earlier, if necessary, and make such modifications as may be necessary with the approval of the Controlling Authority.

8. **Consolidation of plans.**—(*1*) In case the local councils concerned require grants or financial or technical assistance from the Provincial Government, the plans prepared by the local councils as sanctioned by the Controlling Authority shall be consolidated at Thana level by the Subdivisional Officer and at the District level by the Collector and submitted to the Provincial Government through the Commissioner.

(*2*) The Commissioner may consolidate the district plans into a divisional plan.

9. **Implementation of consolidated plan.**—The plans mentioned in rule 8 shall not be taken up for implementation until sanction of fund has been received from the Provincial Government and the expenditure has been provided for in the sanctioned budget :

Provided that the Controlling Authority may allow the implementation of such parts of the plan as can be financed from local sources.

NOTIFICATION.

No. S/VIII/3R-5/60/94—22nd July 1960—In exercise of the powers conferred by Article 89 read with item 22 of the Sixth Schedule of the Basic Democracies Order, 1959 (President's Order No. 18 of 1959), the Governor is pleased to make the following rules, namely :—

THE EAST PAKISTAN DISTRICT COUNCIL (TAXATION) RULES, 1960.

Chapter I—Preliminary.

1. **Short title and commencement.**—(*1*) These rules may be called the East Pakistan District Council (Taxation) Rules, 1960.

(*2*) They shall come into force at once.

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

(*a*) "month" means a calendar month ;

(*b*) "occupier" means any person for the time being paying, or liable to pay to the owner the rent or any portion of the rent of the land or building in respect of which the word is used or damages on account of the occupation of such and or buildings ; and includes an owner living in, or otherwise using his own land or building and also a rent free tenant ;

(*c*) "Order" means the Basic Democracies Order, 1959 ;

(*d*) "owner" includes the person for the time being receiving the rent of any land or building or of any part of any land or building whether on his own account or as agent or trustee for any person or as a receiver appointed on behalf of any person ;

(*e*) "year" means a financial year.

(*2*) Unless there is anything repugnant in the subject or context, the other words and expressions used in these rules shall have the same meaning as are respectively assigned to them in Article 3 of the Basic Democracies Order, 1959.

3. **Jurisdiction of District Council for the purpose of levy of taxes, etc.**—For the purpose of levy of any tax, rate, toll or fee under the provisions of the Order, the jurisdiction of a District Council shall extend to the area of the District concerned excluding such area or areas of the district as are included in any Municipality or Town in the district.

Chapter II—General provisions relating to local taxes.

4. **Manner of levying taxes, etc.**—(*1*) All proposals for levy of any tax, rate, toll or fee under Article 60 of the Order shall be considered and decided in a special meeting of the District Council.

(*2*) The District Council shall submit all proposals for levy of any tax, rate toll or fee to the Provincial Government for sanction through the Commissioner While submitting the proposal, the District Council shall supply the following particulars, namely:—

(*i*) name of the tax, rate, toll or fee ;

(*ii*) rate or rates at which it is proposed to be levied ;

(*iii*) the annual estimated yield ;

(*iv*) the persons, properties or goods which will be subject to the tax, rate, toll or fee ;

(*v*) whether any exemption is proposed (in addition to those provided for in these rules) ;

(*vi*) proposed arrangement for assessment and collection of the tax, rate, toll or fee and the additional expenditure to be incurred on collection ;

(*vii*) income and expenditure of the Council during the last 3 years, where available ;

(*viii*) object of levying the tax, rate, toll or fee, that is, whether to meet deficit in the current account or to undertake any new development scheme ; and

(*ix*) the proposed date of enforcement.

(*3*) Simultaneously the District Council shall arrange for publication of the proposal within the district. The proposal shall be published at the office of the District Council, the Collectorate and in the offices of the Subdivisional Officers, Thana Councils and other local councils concerned. Copy of the proposal may also be caused to be published at conspicuous places in the particular locality.

(*4*) Persons affected by the proposed levy shall, within one month from the date of publication of the proposal under sub-rule (*3*), be entitled to make suggestions or lodge objections which may be taken into consideration by the Provincial Government.

Suggestions or objections may either be sent direct to the Provincial Government or submitted at the office of the District Council who shall forward the same to the Provincial Government.

5. **Sanction of proposal.**—The Provincial Government may after consideration of the suggestions and objections, if any, either sanction the proposal with or without modification, or reject it.

6. **Notification of leavy.**—After the Provincial Government have sanctioned the levy of tax, rate, toll or fee they will notify it through the *Official Gazette* and also arrange for its publication at places mentioned in sub-rule (*3*) of rule 5. The date from which the levy will take effect shall be specified in the notification.

7. **Assessment of tax, etc.**—(*1*) While sanctioning any tax, rate, toll or fee or other charges to be levied by a District Council, the Provincial Government may specify the manner in which the tax, rate, etc., shall be assessed. The scheme of assessment shall contain the following particulars :—

(*i*) the official or officials who will be charged with the duty of preparing the assessment list, that is, the list of persons liable to the tax, rate, etc., and the amount payable by them ;

(*ii*) the manner in which the assessment will be notified; and

(*iii*) the number of instalments in which the amount assessed would be payable and the last date of payment of each instalment.

(*2*) The assessment list may be varied from time to time excluding therefrom the names of persons who are originally liable to assessment but have ceased to be so and including the names of persons who have now become so liable.

(*3*) The assessment list may be revised at such intervals as may be found expedient. Until replaced by fresh list the existing list shall remain in force.

8. **Directive by Provincial Government.**—(*1*) A directive issued by the Provincial Government under Article 63 of the Order shall be considered by the District Council within one month of its receipt.

(*2*) The District Council shall arrange to publish the directive received from the Provincial Government in the manner laid down in sub-rule (*3*) of rule 5.

(*3*) Persons affected by the directive shall, within one month from the date of its publication under sub-rule (*2*), be entitled to make suggestions or lodge objections which may be taken into consideration by the Provincial Government.

Suggestions or objections may either be sent direct to the Provincial Government or submitted at the office of the District Council who shall forward the same to the Provincial Government through the Commissioner.

(*4*) The Provincial Government may, after consideration of the suggestions or objections, if any, either confirm the directive with or without modifications, or rescind it.

(*5*) The final order of the Provincial Government shall be notified in the *official Gazette* and also published in the district in the manner mentioned in sub-rule (*3*) of rule 5.

9. **Production of record, etc., and inspection under Article 64.**—(*1*) Unless otherwise provided for specifically in these rules, the Chairman or a member or official of the District Council authorised by him in writing, may issue notice requiring a person to produce such record or accounts or to present

such goods or animals liable to any tax, rate, toll or fee for the purposes of inspection. The notice shall contain the date, time and place at which the article is to be produced or presented.

(*2*) The Chairman may by a general or specific order authorise any official of the District Council in writing to enter upon any premises for the purpose of inspection. The inspection shall be made between sun-rise and sun-set.

10. **Petition against valuation.**—(*1*) Any person who has been assessed to a tax, rate, toll or fee under the order may object to the valuation or assessment therefor, or his liability to be so taxed, by a petition presented to the District Council within thirty days from the date of publication of notice of such assessment.

(*2*) The petition shall state clearly the grounds of objection to the valuation or assessment or to the liability of the petitioner.

(*3*) The District Council after due consideration of the petition may cance or modify the valuation or assessment or pass such order as it deems fit.

(*4*) Any person aggrieved by an order of the District Council may appeal to the Controlling Authority within one month of receipt of the order of the Council. The decision of the Controlling Authority, on such appeal, shall be final.

11. **Arrangement for collection of tax, etc.**—(*1*) A District Council may make arrangement for collection of taxes, rates, tolls or fees levied by it as well as its other dues under the Order and any rules and by-laws thereunder, except the local rate and such other taxes, rates, etc., as are already being levied and collected by the Provincial Government.

(*2*) The time and place or places of receiving payment of taxes, rates, etc., shall be notified to the public along with the list of persons authorised to receive money on behalf of the District Council. Such notice shall be hung up in a conspicuous place in the office of the District Council and at such other places as may be specified by the Commissioner and shall also state the hours of the day (except Sundays and other recognised holidays) when such place or places shall remain open for the receipt of money and transaction of business.

(*3*) Any person assessed to any tax, rate, toll or fee may, instead of making payment to the office of the District Council or at any place as aforesiad, pay the tax, rate, etc., on demand to any person authorised to collect the same outside the office premises.

(*4*) A District Council shall grant such receipts for sums received by it. The receipt shall state the amount paid and the account thereof, and it shall be signed by the person authorised by the District Council to collect taxes, etc., and to grant receipts.

12. **Tax, etc., when due.**—Except as otherwise provided in these rules a tax, rate, toll or fee or any other sum payable under the Order or any rule or by-law thereunder shall be payable by the assessee concerned within such reasonable period of notification of its levy to the assessee as may be specified by the District Council in this behalf.

13. **Postponement of realisation of any tax, etc.**—Notwithstanding anything contained in rule 12, a District Council may postpone realisation of any tax, rate, toll or fee or any other sum due to it, on account of hardship, for a period not exceeding six months.

14. **Recovery of arrear taxes, etc.**—(*1*) Subject to the provision of rule 13, if any person fails to pay tax, rate, toll or fee or any instalment thereof, or any other dues within the specified time, the District Council shall cause a list of such arrears to be prepared and shall display it on the noticeboard of the District Council and at such other places as may be specified by the Commissioner.

(*2*) On the expiry of thirty days from the date on which the arrear list is so displayed, the District Council may proceed to recover the arrears as public demand or as arrear of land revenue, and where a District Council has been empowered under clause (*3*) of article 65 of the Order, it may proceed to recover the amount due by distress and sale of movable property belonging to the person concerned.

15. **Power under Article 65(3) by whom to be exercised**.—(*1*) The power to recover arrears of taxes, rates, etc., by distress and sale of movale propety under clause (*3*) of article 65 of the Order shall be exercised by the Chairman of the District Council.

(*2*) The Chairman of the Distrct Council or an officer authorised by him shall issue the warrant of distress and shall of movable property.

(*3*) The Secretary of the District Council or any other salaried employee of the District Council, duly authorised by the Chairman in this behalf, shall execute the warrant.

16. **Distress and sale how to be made.**—(1) The person authorised under sub-rule (*3*) of rule 15 may orally required the defaulter to pay up the arrear then and there, and on the refusal of the defaulter such person may proceed to attach the defaulters' movale property and shall grant a receipt therefor to the defaulter :

Provided that no property exempted under the proviso to section 60 of the Civil Procedure Code, 1908 (Act V of 1908) from attachment or sale shall be so attached.

(*2*) The amount of the arrear dues, with cost incurred in conducting the distress and sale shall be recovered by sale of the attached property in the manner laid down thereafter.

(*3*) The attachment shall be made by actual seizure of the movable property, between the hours of sun-rise and sun-set, and in the presence of two witnesses and an inventory of the seized property will be drawn up which will be attested by the witnesses and a copy of the inventory shall be given to the defaulter. The person charged with the execution of the distress shall be responsible for the safe custody of all the property distrained until it is sold, or released to the defaulter on payment of the arrear and cost before the sale.

(*4*) If the value of the attached property is estimated to be less than Rs.25 or the property is of a perishable nature, the authorised person may proceed to sell it on the spot by public auction.

(*5*) When the value of the (non-perishable) property distrained is estimated to be more than Rs. 25 the person effecting the distraint may entrust it to any relible person of the locality on his executing a bond (Zimmanama) to produce the same on a date and time and at the the place fixed for sale. If no *zimmadar* is forthcoming, the property shall be deposited at the office of the District Counoil or at such other place as may be specified by the Chairman.

(*6*) The person conducting the distraint shall fix a date and time not later than ten days from the date of seizure of the property and shall orally intimate the same to the defanlter and the *zimmadar*, if any, and shall announce the fact in the locality by beat of drum.

(7) On the date and at the time fixed by the person effecting the distraint, the property shall be put to public auction at the office of the District Council or at such other places as may be specified by the Chairman, by the Secretary of the District Council or any other salaried employee of the District Council duly authorised by the Chairman in this behalf. The auction shall take place in presence of at least one member of the District Council. No Chairman, member or employee of the District Council shall be entitled to bid for the property in his own name or in any other person's name.

(8) The sale proceeds will be applied for the recovery of the arrears and the cost incurred in conducting the distress and sale. The balance, if any, will be refunded to the defaulter. In case the defaulter is not present, the amount will be credited to the District Fund from where it can be claimed by the defaulter within one year, after which it would be forfeited to the District Council.

(9) If the defaulter pays up before the auction the arrears together with the cost incurred on distraint, the distraint property shall be released to the owner.

17. **Authorised person may break open door**—The person charged with the execution of the distraint may, between sun-rise and sun-set, break open any outer or inner door or window of a house, if he has reasonable ground for believing that such house contains any movable property belonging to the defaulter, and if after intimation of his authority and purpose and demand of admittance duly made, he cannot otherwise obtain admittance:

Provided that he shall not enter or break open the door of any room appropriated to women, except after reasonable notice and opportunity given to enable the women to remove, to some part of the premises where their privacy may be preserved.

18. **Sale of property beyond limit of District**—If the District Council is unable to recover any arrear with cost under rule 15 by distraint and sale of property of a defaulter within the district and if the defaulter has any movable property outside the limits of the district, the Commissioner may, on the application of the Chairman, issue a warrant to the Chirman of any other local council for the distress and sale of any of such movable property or effects belonging to the defaulter within any other part of his own jurisdiction or within the jurisdiction of any other Commissioner. The Commissioner concerned, shall endorse the warrant and cause it to be executed and the amount, if realised, to be remitted to the Chairman of the District Council at whose instance the proceedings were instituted.

19. **Account of distress and sale.**—The District Council shall cause a regular account to be kept of all distresses issued and sales made for the recovery of arrear taxes, etc.

20. **Irrecoverable dues.**—The District Council may order to be struck off the books the amount of any tax, rate, toll or fee or any other sum due to the Council which has become irrecoverable.

21. **Reduction or remission.**—Whenever from the circumstances of any case the levy of any tax, rate, tall or fee would be productive of excessive hardship to any person liable to pay the same, the council at a meeting may reduce or remit the same. Every such decision of reduction or remission shall be communicated to the Controlling Authority within a week and unless stayed, modified or reversed by him shall have effect for one year.

22. **Special provision**—Notwithstanding anything contained in these rules, where a District Council is constituted for the first time under the Order it may, subject to any general or special sanction of the Provincial Government, levy and enforce any tax, rate, toll or fee for a period of one year from the date of its constitution, without observing any of the procedures prescribed in rules 3 and 5 of these rules, to enable the Council so constituted, to prepare for carrying out the purposes of the Order.

23. **Transitional provision**—All taxes, rates, tolls, fees, etc., levied by the defunct District and Local Boards and not specifically repealed by the Order, shall continue in force until replaced or modified by corresponding taxes, rates, tolls or fees under the Order and the District Council shall be entitled to collect them.

Any arrear of cesses under the Cess Act and of rate under the Assam Local Rates Regulation prior to the date of repeal of the said Act and the said Regulation, as well as any arrears of other taxes, rates, etc., after their repeal, may be recovered as an arrear due to the District Council under the Order.

Chapter III—Tax on the transfer of immovable property.

24. **Tax on transfer of immovable property**—(1) In any area in which a tax is imposed under the provision of the Stamp Act, 1899 (Act II of 1899), the Commissioner may, on the proposal of a District Council to impose and collect a tax on the transfer of immovable property within the area of a District Council, move the Porvincial Government to sanction such levy.

(2) While sanctioning such a proposal , the Provincial Government may give direction as to the manner in which it shall be enforced and the agency through which it shall be collected.

Chapter IV—Tax on advertisement

25. **Toll on advertisements**—Subject to the provision of the Order and these rules, a tax on advertisements through newspapers, journals and other agencies published within the jurisdiction of a District Council, shall be levied at a rate not exceeding ten-*per centum* of the amount charged for such advertisements.

26. **By whom to be collected**—The advertisement tax shall be collected by the owner or management of the newspaper, journal or other agency at the time of acceptance of the advertisement for publication and paid to the District Council.

27. **Return of tax**—At the end of each month or such period as may be specified by the District Council, the owner or the management shall forward to the District Council a return in form "A" appended to these rules giving the particulars specified therein and shall pay to the account of District Council the amount of tax collected on the charges made for advertisements in the period for which the return is made.

28. **Power of Council to require particular accounts, etc.**—The District Council may by notice in writing require the owner or management to furnish such particulars and to produce such accounts or documents as may be required to determine the amount of tax payable.

~~29. Crediting of the proceeds—The amount shall be paid to the credit of the~~ District Council at any Government Treasury or Sub-treasury or at any branch of the State Bank of Pakistan, and the receipted Treasury chalan shall accompany the return prescribed by rule 27.

Chapter V—Toll on roads, bridges and ferries managed by a District Council.

30. **Existing toll-bars and ferries.**—(1) Unless otherwise directed by the Provincial Government, a District Council shall continue to own and manage all existing toll-bars on roads or bridges and all ferries inherited by it as successor of the defunct District or Local Boards and the profits derived therefrom shall be carried to the credit of the District Fund.

(2) The Provincial Government may, with the consent of the District Council make over to the District Council any existing toll-bar on any road or bridge or any ferry, within the limits of the District to be managed by the said Council and until the Provincial Government otherwise direct, any such toll-bar or ferry while so managed shall be deemed to be a District Council toll-bar or ferry and the profits derivable therefrom, or such parts thereof as may be agreed upon between the Provincial Government and the District Councils, shall be carried to the credit of District Fund.

31. **Establishment of new toll-bar or ferry**—(1) A District Council may, with the sanction of the Provincial Government, establish a toll-bar on any road or bridge which they may have constructed and is managed by them, or at any place within the district adjacent to such road or bridge and levy toll on carts, carriages, goods and animals passing over such road or bridge; and the profits derivable therefrom shall be carried to the credit of the District Fund:

Provided that no such toll-bar shall be established or maintained or tolls levied, otherwise than for the purpose of recovering the expenses incurred in constructing or improving the road or bridge and in the road or bridge for the five years next after the construction or improvement thereof, together with interest on such expenses as provided in rule 32.

*(2) A District Council may, with the sanction of the Commissioner establish a ferry or declare that any existing ferry not being vested in any other Local Council within or adjacent to the limits of the district, is a District Council ferry and may impose toll on such ferries:

Provided that due compensation shall be made by the District Council to any person for the loss which he may have sustained in consequence of such ferry being declared to be a District Council ferry.

32. **Publication of expenses for road or bridge, etc.**—Whenever a toll-bar shall have been established and toll shall be levied, as provided in sub-rule (1) of rule 31, the District Council shall, at the end of each year publish, by causing it to be posted up at their office and at such other places, if any, as may be specified by the Controlling Authority, an abstract of account showing,—

(i) the amount of expenses incurred in the construction or improvement of such road or bridge and in the maintenance of the same;

(ii) the Amount of interest which has accrued due there at the annual rate of six *per centum*; and

(iii) the amount which has been received from the profits of the said toll-bar since its establishment;

and, as soon as such expenses and interests shall have been recovered as aforesaid, such toll-bar shall be removed and toll shall no longer be levied on such road or bridge.

*Amended by Notification No. HSLG/S-VIII/2D-1/61/118, dated 1st April 1961.

33. **Rate of tolls to be published**—When it has been decided with the sanction of the Provincial Government that tolls shall be levied on any road, bridge or ferry, the District Council shall from time to time make and publish an order, subject to the approval of the Controlling Authority, specifying the rate at which such toll shall be levied.

34. **Table of toll to be hung up**—The District Council shall cause a table of tolls legibly written in Bengali and English to be hung up in some conspicuous place near every toll-bar or ferry so as to be easily read by all persons required to pay the toll.

35. **Lease of toll-bar and ferry**—(1) A District Council may lease out a toll-bar or ferry or any other property vested in it.

(2) Toll-bar or ferries shall not be leased out for more than one year except with the permission of the Commissioner who may allow such lease up to a period of four years.

(3) The lease will be given by public auction and the time and place of the auction shall be notified in such maner as the District Council may decide:

Provided that at least 15 days' notice shall be given for the auction.

(4) The auction will be conducted by the Chairman or by such person as he may authorise in writing.

(5) The lessee shall be required to deposit an amount of not less than 10 per cent. of the sum due annually before the lease is given.

(6) The lessee shall be required to execute an agreement which should lay down, among other things,—

(i) the amount to be paid by the lessee and the instalment in which it is to be paid;

(ii) rates to be charged from the public; and

(iii) lessee's responsibility for care and maintenance of District Council's property.

36. **Composition of toll**—The District Council, or the lessee of any toll-bar or ferry may compose with any person for a certain sum to be paid by such person for himself or for any goods vehicles or animals kept by him and required to cross a toll-bar or ferry, in lieu of ordinary toll payable.

37. **Toll must be prepaid**—Any collector or lessee of tolls or his agent, may refuse to convey/allow any person, goods, vehicle or animal across a ferry/ to cross a toll-bar, until the proper toll has been paid, and may require any person who refuses to pay the toll, to leave the boat/toll-bar limit as to remove his goods, vehicle or animal.

*38. **Keeping of unauthorised boat**—No person shall keep a ferry boat whether or not plying for hire within a distance of two miles above or below of any District Council ferry without the previous sanction of the District Council.

Exemption—(1) No toll shall be paid for the passage of Government stores, vehicles or the persons in charge of them; or of police officers on duty, or of any person in their custody, or of any vehicle, cart or animal employed by such person for the transport of such property; or of any member, official or

*Amended by Notification No. HSLG/S-VIII/2D-1/61/118, dated 1st April 1961.

employee of the District Council; or of any store, carriage, cart or animal belonging to the District Council or of the persons in-charge of them:

Provided that the District Council may from time to time exempt any class of persons or things not specified above from payment of the said toll; and in granting a lease of any toll-bar or ferry, may stipulate that any District Council servant and property and any other person or things shall be allowed to pass without payment of the toll.

(2) No person shall be liable to pay any toll for crossing any river or stream at or near a District Council ferry, if he crosses the river or stream in a boat or other appliance which is kept the personal use of such person.

40. **Prohibition of unauthorised toll**—No person who is authorised under these rules to collect toll shall demand or realise any higher tolls than authorised under these rules.

41. **Cancellation of lease**—(1) Any lessee who demands or realises higher tolls than authorised under these rules shall, in addition to any other penalty to which he may be liable, be liable to have his lease cancelled.

(2) Every lease of a ferry given by a District Council shall be liable to be cancelled at once if it shall appear to the Council that the lessee has failed to make due provision for the convenience or safety of the public within fifteen days after being require to do so by a notice in writing from the Council.

(3) On the cancellation of a lease the Council may take possession of all boats and other appliances which have been used by the lessee in the working of the ferry; and may either retain the same permanently on payment of a fair price to the proprietor, or may retain them for such time as may be necessary, not exceeding three months, until they can arrangements for such other boats and appliances as may be necessary, in which case the Council shall pay a fair sum to the owners for the use of the said boats and appliances:

Provided that within a week of taking such possession, the Council shall be bound to give notice to the said lessee of their intention to retain the said boats and appliances permanently, or for a period to be specified in the notice.

42. **Police officer to assist**—In all cases of resistance to the person authorised to collect tolls, police officers shall assist, when required, and for the purpose shall have the same powers as they have in the exercise of their ordinary police duties.

43. **Penalty for refusing to pay toll, etc.**—No person taking through a toll-gate or ferry any motor vehicle, carriage, cart or animal (not exempted from toll) shall refuse to pay the toll, nor shall any person fraudulently avoid taking through a toll-gate or ferry any such motor vehicle, carriage, cart, goods or animal with interest to evade payment of toll.

44. **Seizure of goods, etc., in case of default**—(1) If the toll due on any motor vehicle, carriage, cart, good or animals is not paid on demands, the person authorised to collect the same may seize such motor vehicle, carriage, cart, goods or animal or any part of its load of sufficient value to defray the toll, and shall give immediate notice of such seizure to the District Council or to any officer authorised by the Council in this behalf.

(2) After such seizure the Chairman or the authorised officer shall forthwith issue a notice in writing that, after the expiration of ten days, he will sell the property seized, by auction at such place as he may state in the notice; and if any toll, together with the cost arising from such seizure and custody remain undischarged on the expiry of ten days after the issue of such notice, he may sell the property seized for discharge of the toll, and of all expenses occasioned by such non-payment, seizure, custody and sale.

(3) If the load or sufficient part thereof consists of articles which are subject to speedy and natural decay or consists of livestock, that load or part thereof may forthwith be sold by the person authorised to collect the toll.

(4) The surplus sale-proceeds (if any) shall be credited to the District Fund, and may be paid on demand to any person who establishes his right to the satisfaction of the Ditsrict Council or in a court of competent jurisdiction:

Provided that, if at any time before the sale has been concluded, the person whose property has been seized shall tender to the District Council, or to the officer authorised to sell the property, the amount of all the expenses incurred and of the toll payable, the property seized shall be released forthwith.

(5) Notwithstanding anything contained in this rule the surplus of the sale-proceeds of any property seized under this rule may be devoted to the payment of any fine imposed for contravention of rule 43 and any property which has been seized under this rule may be sold for the realisation of any such fine.

Chapter VI—Other taxes.

45. **Levy of other taxes**—(1) The Commissioner may, on the proposal of a District Council to impose and collect any other tax which the Provincial Government is empowered to levy by law, move the Provincial Government to sanction such levy.

(2) While sanctioning such a proposal, the Provincial Government may give direction as to the manner in which it shall be enforced and the agency through which it shall be collected.

FORM A

(*Rule* 27.)

Return of tax collected on advertisement charges for the month/period ending on the.............................196.

Name of newspaper, periodical or other agency..........................

Place of business...

	Rs.	paisa.
1. Total charge for advertisement..........................		
2. Tax collected........................		

Signature of the person making the return...............................

Designation or Status...

Place........................

Date..........

NOTIFICATION

No. HSLG/S-VIII/BD-76/59/158—1st September 1960—In exercise of the powers conferred by Article 89(*2*), read with item 23 of the Sixth Schedule and Article 86 of the Basic Democracies Order, 1959 (President's Order No. 18 of 1959), the Governor is pleased to make the following rules;

THE EAST PAKISTAN LOCAL COUNCILS (APPEAL) RULES, 1960.

1. **Short title and commencement**—(1) These rules may be called the East Pakistan Local Councils (Appeal) Rules, 1960.

(2) They shall come into force at once.

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

(a) "Appellate Authority" means, in the case of a—

(i) *Union Council*—The Subdivisional Officer concerned;

(ii) *Union Committee*—Where the Union in urban areas lies within a municipality, the Chairman of the Municipal Committee concerned, and in other cases, the Subdivisional Officer concerned;

(iii) *Town Committee and Thana Council*—The Collector concerned;

(iv) *District Council*—The Commissioner of the Division concerned;

(v) *Divisional Council*—The Provincial Government;

(b) "Authorised Officer" means an officer authorised by the Appellate Authority to hold a local enquiry;

(c) "Municipality" means an urban area declared to be a municipality under the Municipal Administration Ordinance, 1960;

(d) "Municipal Committee" means a Municipal Committee constituted under the Municipal Administration Ordinance, 1960;

(e) "Order" means the Basic Democracies Order, 1959;

(f) "Union Committee" includes a group of Union Committees specified under Article 12(*5*) of the Order.

(2) The other words and expression used shall have the same meaning as are respectively assigned to them in Article 3 of the Order..

3. **Whom to appeal to and when**—Except as otherwise provided for in the Order, or any other rules or any bylaws framed thereunder, any person aggrieved by an order passed by a local council or its Chairman in pursuance of the said Order or the rules or bylaws may prefer an appeal to the Appellate Authority in respect of that order within one month of the date of the order.

4. **Mode of appeal**—An appeal shall be filed in writing setting forth the facts clearly and accompanied by a certified copy of the order appealed against and either posted under a registered cover to the address of thee Appellate Authority or personally delivered to or at the office of Appellate Authority.

5. **Court Fee**—The appeal petition shall be affixed with a court-fee stamp of the value of Re.1 in the case of an appeal against the order of a Union Council and a Union Committee or their Chairman; Rs.2 in the case of an appeal against the order of a Town Committee and a Thana Council or their Chairman; Rs.3 in the case of an appeal against the order of a District Council or its Chairman and Rs.5 in the case of an appeal against the order of a Divisional Council or its Chairman.

6. **Disposal by Appellate Authority**—On receipt of an appeal, the Appellate Authority shall dispose of it after making such enquiries from the local council or its Chairman or the appellant concerned and examining such records as may be deemed necessary.

7. **Right of appellant**—In the event of any local enquiry being held by the Appellate Authority or the Authorised Officer the appellant shall have the right to represent his case, if necessary, through a lawyer.

8. **Communication of order to appellant, etc.**—When order is passed on an appeal by the Appellate Authority a certified copy of the same shall be forwarded both to the local council and the appellant concerned for information and necessary action.

NOTIFICATION

No. HSLG/S-VIII/BD-65/59/160—8th September 1960—In exercise of the powers conferred by Article 89, read with Items 10, 16 and 20 of the Sixth Schedule and Articles 41 (1) (b), 42, 53, 54 and 58 of the Basic Democracies Order, 1959 (President's Order No. 18 of 1959), the Governor is pleased to make the following rules, namely:—

THE EAST PAKISTAN UNION COUNCIL (ACCOUNTS AND AUDIT) RULES, 1960.

1. **Short title and commencement**—(1) These rules may be called the East Pakistan Union Council (Accounts and Audit) Rules, 1960.

(2) These shall come into force at once.

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

(a) "Order" means the Basic Democracies Order, 1959.

(b) "Union Fund" means the Fund of a Union Council.

(2) The other words and expressions used in the rules shall have the same meaning as are respectively assigned to them in Article 3 of the Basic Democracies Order, 1959.

General rules as to receipts.

3. **Mode of maintenance of accounts and registers**—All the accounts and registers of the Union Council shall be kept in Bengali or English. All books of accounts and registers shall be substantially bound and paged before being brought into use and a page certificate shall be recorded over the signature of the Chairman. No accounts shall be prepared on loose sheets of paper or loosely bound volumes.

4. **Corrections, alterations, etc.**—All corrections, and alterations in accounts shall be neatly made in red ink and attested by the initials of the Chairman. All corrections and alterations in a voucher shall be attested by the payee. Erasures and overwritings shall on no account be permitted in registers, statements, vouchers or accounts of any description.

Cash Book.

5. **Cash book**—All receipts and payments of a Union Council shall be recorded in a Cash Book in Form U.C. 1 on the same day the money is received or paid. In the event of payments being made by withdrawal from the Post Office Savings Bank or Treasury or Sub-treasury, etc., the payments shall be entered in the Cash Book as soon as the Postal withdrawal form or the cheque, as the case may be, is signed by the Chairman. The amount of cheques received in payment of contributions shall be entered in the Cash Book after encashment but if the Union Council has an account at the Treasury or Sub-treasury the cheques in payment of contributions from the Government and District Funds shall be credited to the Union Council by per contra debit to these funds and shall be included in the Cash Book when the credits appear in the Pass Book. The Cash Book shall be banlaced at the end of each month; but if in view of the number of transactions the Circle Officer thinks that the balance should be struck at shorter intervals. he may direct the balance to be struck as such intervals as may be considered expedient.

6. **Daily Collection Book**—For the collection of taxes, rates, etc., imposed, a Daily Collection Book shall be maintained in Form U.C. 2. The collecting member or official shall enter the amount of daily collection at once with necessary details in the Daily Collection Book. The Daily Collection Book shall be written in duplicate in carbon process. The Daily Collection Book and counterfoils of receipts shall be taken to the chairman, with the collections, on the first day of every month and also on any day when the collecting member or official has Rs.25 or more in hand and shall be produced at any other time when the

Chairman so orders. The collections shall be made over to the Chairman and credited to the Union Fund and the Chairman, after checking the Collection Book with reference to the receipts, shall give acknowledgment on the last page of the used duplicate copy of the Collection Book.

The original copies of the pages of the Collection Book shall be left with the Chairman and he shall cause postings of the relevant Demand and Collection Register from these copies by the next working day.

*7. **Remittance of collection**—All receipts and collections shall be remitted fortnightly to the Treasury or Sub-treasury or the Bank or the Post Office Savings Bank where the funds have been authorised to be kept.

8. **Remission**—No remission shall be sanctioned except by the Union Coucil at a meeting.

9. **Acknowledgment of receipts**—(1) For all sums received by the Union Council on account of any tax or rate, as per assessment list, a receipt in Form U.C. 3 duly signed by the collecting member or official shall be granted to the assessee. Separate receipts shall be granted for different taxes or rates.

(2) For all other sums received, a receipt in Form U.C. 4 shall be granted to the payer.

10. **Receipt Books**—(1) The receipt forms which shall be printed and numbered consecutively for every year shall be bound up in books of 100 duplicate formes each. Both the original and the duplicate shall bear the same serial number.

(2) The Chairman shall keep the stock of receipt-books in his custody and they shall be issued only under his orders and all issues shall be entered in the Stock and Issue Register in Form U.C. 5. The Chairman shall sign on the back of each receipt-book a certificate, stating the number of forms contained in it. Only one book of each kind, where necessary, shall be given to a collecting member or official and until that book has been used up, no new book shall be given out to him. When a book is issued to a collecting member or official he shall sign in the Register and when he returns the book, a receipt shall be granted to him and a note of the return shall be made in the appropriate column of the Register.

11. **Tax on annual value of buildings and lands**—(1) In cases in which a tax has been imposed on the annual value of buildings and lands, a Tax Register in Form U.C. 6 shall be maintained. In the event of any other tax, or any rate such as lighting rate, drainage rate, rate for the remuneration of village police, etc., being imposed on the basis of the said annual value, a Register in the same Form U.C. 6 shall also be maintained specifying the name of the tax or rate concerned in the head line of the Form:

Provided that different pages of the same Register may be used for different tax or rate.

(2) As soon as the final assessment list is prepared necessary entries shall be made in columns 1 to 4 of the Tax Register.

(3) If any changes are subsequently made in the assessment list corresponding corrections shall be made in red ink in columns 1 to 4 of the Tax Register.

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*Amended by Notification No. BDLG/S-II/3R-25/62/217, dated 30th July 1962.

(4) The date of receipt and amount received on account of the tax or rate shall be posted in the columns provided for the purpose in the Tax Register as well as on the receipt side of the Cash Book.

12. **Profession Tax**—(1) In cases in which a tax has been imposed on any profession, trades and callings, an assessment list shall be complied half-yearly showing the names of the persons liable for the tax grouped under the various specified professions, trades or callings and the amount of tax due. The persons liable for the tax shall, on payment of the prescribed amount, be given a half-yearly license in Form U.C. 7.

(2) A Book of Licences, as required under sub-rule (*2*) of rule 44 of the Union Council (Taxation) Rules, 1960, shall be maintained in Form U.C. 8. The amount of tax paid as well as the date of its payment, accounted for in columns 5 and 6 of the Book of Licences, shall be entered in the appropriate columns on the receipt side of the Cash Book.

13. **Tax on animals**—(1) In cases in which a tax has been imposed on any animal an assessment list shall be compiled half-yearly showing the names of the persons liable for the tax and the amount of tax due. The persons liable for the tax shall, on payment of the prescribed amount, be given a receipt in Form U.C. 9 which shall be treated as a license for the possession and use of the animal or animals.

(2) A Book of Licences, as required under rule 52 of the Union Council (Taxation) Rules, 1960, shall be maintained in Form U.C. 10. The amount of tax paid as well as the date of its payment, accounted for in columns 5 and 6 of the Book of Licences, shall be entered in the appropriate columns on the receipt side of the Cash Book.

14. **Tax on vehicles, etc.**—(1) In cases in which a tax has been imposed on vechicles, carriages, carts, bicycles and boats an assessment list shall be compiled yearly or half-yearly, as may be decided by the Council, showing the names of the persons liable for registration of their vechicles, carriages, carts, bicycles and boats, and the amount of tax due of such registration. The persons liable for registration shall, on payment of the prescribed tax, get their vehicles, carriages, carts, etc., registered by the Union Council.

(2) A Book of Registration, as required under sub-rule (*2*) of rule 56 of the Union Council (Taxation) Rules, 1960, shall be maintained in Form U.C. 11. The amount of tax paid as well as the date of its payment, accounted for in columns 6 and 7 of the Book of Registration, shall be entered in the appropriate columns on the receipt side of the Cash Book.

15. **Other tax, rate, etc.**—In cases in which any other tax, toll or fee has been imposed or any rent on any land or building belonging to the Council collected, a Miscellaneous Demand and Collection Register in Form U.C. 12 shall be maintained. The collections accounted for in columns 5 to 7 of the said Register shall be entered in the appropriate columns on the receipt side of the Cash Book.

16. **Grants**—The Council shall maintain a Register of Grants in Form U.C. 13 in which shall be entered at the time of receipt, details of every grant received and of every payment made against each grant.

17. **Loans**—Details with regard to all loans raised by a Council shall be recorded in the Register of Loans to be maintained in Form U.C. 14. Each loan shall be recorded on a separate page and every entry made in the Register shall be attested by the Secretary. No loan shall be utilised for purposes other than those for which it was raised.

*17 A. *Subscription and voluntary donations*—Details of subscriptions and voluntary donations received in cash or kind for execution of a public work shall be recorded in a register to be maintain in Form U. C. 14A All payments made against such subscriptions and donation shall be entered duly in the same register. These subscriptions or donations shall be utilised for the purposes for which they are received and shall not be appropriated even temporarily to any other purposes.

18. **Zakat Fund**—(1) A Union Council shall keep a separate Fund for Zakat, the account of which shall be maintained in a Zakat Register in Form U.C. 15. The following receipts shall be credited to the Zakat Fund:

(i) Sale-proceeds of Zakat coupons.

(ii) Sale-proceeds of Zakat paid in kind.

(2) Zakat shall be collected on a voluntary basis through sale of sepcial coupons in such manner as may be specified by Government from time to time. For Zakat received in kind a receipt in Form U.C. 16 shall be granted to the payer and a Stock Account in Form U.C. 17 maintained by the Council. The receipt Form U.C. 16 shall be kept, issued and accounted for in the same manner as laid down in rule 10.

General rules as to payments.

19. **No payment to be made out of receipts**—No payment shall be made from the Union Fund except in the manner prescribed in these rules and in particular no payment shall in any circumstances be made out of cash received for credit to the Union Fund, and no cheques shall be drawn or withdrawals made except for immediate disbursement.

20. **No payment be made except on written order of Chairman**—No payment shall be made except on the written order of the Chairman, who before making any such order shall satisfy himself that the budget allotment is not being exceeded.

21. **No payment to be made except for sanctioned charges**—No payment shall be made for a charge which has not been sanctioned by the Council, provided that in cases of emergency the Chairman may sanction a charge up to an amount not exceeding Rs.50 in any case.

22. **Payment of Rs.20 and over to be made by cheques**—(1) In case where the Union Fund is kept in a Treasury or a Bank all sums of Rs.20 and over shall be paid by means of cheques which must be signed by the Chairman. The Chairman before signing a cheque shall satisfy himself that all charges for payment of which the cheque is being drawn have been properly incurred. The vouchers at the same time shall be stamped "Paid by cheque No. , date

(2) In cases where Union Fund is kept in a post Office Savings Bank the amount required for immeduate disbursement shall be withdrawn therefrom by the Chairman by means of a withdrawal from and paid in cash to the actual payee, taking a receipt, stamped if necessary, and endorsing the bill with the words "Paid Rs.————————(Rupees—————————) in cash". Before any amount is withdrawn from the Post Office Savings Bank the Chairman shall satisfy himself that all charges for payment of which the withdrawal is being made have been properly incurred and the money is needed for immediate disbursement.

23. **Filling of vouchers**—The vouchers shall subsequently be filed in a guard file for production at the next audit of the accounts of the Council.

*Vide No. BDLG/S-II/3R-26/63/188 dated 4.1.63

24. **Chairman's ~~permanent advance~~**—~~(1) The Chairman~~ may keep a perma-~~nent advance~~, not exceeding Rs.50 to cover the amount of petty expenditure likely to be icurred during a month. All payments of less than Rs.20 shall be paid out of the permanent advance.

(2) The permanent advance account shall be kept in Form U.C. 18 in which shall be entered the items of expenditure from the advance as they occur. All sub-vouchers shall be preserved and assigned a serial number to be entered in the permanent advance account.

(3) When the balance of the permanent advance is reunning low and in any case on the last working day of each month the account shall be closed and a sum equal to the total of column 6 shall be drawn to recoup the advance and accounted for in recoupment side of the advance account. Simultaneously all the sub-vouchers shall be stamped "cancelled".

25. **Cheque Books**—(1) The Cheque book (where account is maintained in a Treasury or Bank) shall be kept under lock and key in the personal custody of the Chairman, who shall record a note on its cover stating the number of cheques it contains.

(2) A cheque issued by the Council which is not cashed within three months of the date of issue may be reissued by correcting the date. The fact of such re-issue and correction of the date shall be recorded on the counterfoil of the cheque.

(3) When a signed cheque is cancelled, it shall be stamped "cancelled" and the fact of the cancellation shall be noted in red ink over the dated initials of the drawer on the counterfoil and also across the payment order upon the voucher. Cancelled cheques shall be carefully retained until the accounts for the period to which they relate have been audited, when they shall be destroyed by, or in the presence of the Audit Officer who shall certify upon the counterfoils that the cheques have been so destroyed.

26. **Payment of establishment**—(1) Paymnet of the establishment entertained by the Council shall be made in arrears for the preceding month on the first working day of each month, provided that an employee of the Council who is permitted to leave service of the Council before the end of a month may be paid on the day on which he leaves the service.

(2) Bills for payment of the establishment shall be made out in Form U.C. 19, each section of the establishment being shown separately.

(3) The establishment bill with a cheque or a withdrawal form in payment of the bill shall be presented to the Chairman who shall compare the bill with the Establishment Check Register to be maintained in Form U.C. 20 and if it is in order, shall sign the order of payment in the space provided at the foot of the bill form and the cheque or the withdrawal form.

(4) The details of the payment shall then be entered in the appropriate columns of the Cash Book.

(5) The pay of the establishment shall be distributed in the presence of the Chairman, the signature or thumb mark of each recipient being taken opposite his name in the column provided for the purpose in the bill form.

27. **Travelling allowance of employees**—Travelling allowance of the employees of the Council shall be drawn in a form similar to that prescribed by the Provincial Government for their servants. It will be booked as a contingent charge and regulated under the Travelling Allowance Rules of the Provincial Government as in force from time to time.

28. **Contingent payments**—(1) Payment of contingent charges shall be drawn on bills in Form U.C. 21 and shall be supported by the bills of the suppliers. Where payment is made by cheques they shall invariably be drawn in favour of the actual payee.

(2) All recurring monthly, quarterly and half-yearly charges shall be entered in a separate portion of the Establishment Check Register as they are sanctioned by the Council and bills for such charges shall be checked with that register in the same way as Establishment bills.

(3) All purchases of materials costing more than Rs.20 shall be made after obtaining quotations in order to derive the benefit of competitive rates.

29. **Utilisation of Zakat Fund**—(1) The following expenditure only may be charged to the Zakat Fund:

(i) remittance of 10 per cent. of the sale-proceeds of Zakat Coupons to the collector;

(ii) expenses of collection of Zakat;

(iii) expenditure on items eligible for Zakat under Muslim Law.

(2) The balance in the Zakat Fund shall not be utilised for any other expenses nor shall it be permissible to invest the Zakat Fund in securities, etc.

Works.

30. **Preparation and sanction of plans and estimates of works**—Before undertaking execution of any work, the Union Council shall get prepared proper plans and estimates of the work by such persons or officers as may be specified by the Controlling Authority from time to time. Such plans and estimates shall be technically approved by the local Technical Officer or Officers of the Department or Departments concerned of the Provincial Government and shall be administratively sanctioned by the—

(1) Union Council in the case of works involving an expenditure not exceeding one thousand rupees;

(2) Controlling Authority in the case of works involving an expenditure exceeding one thousand rupees.

While according technical approved or administrative sanction the respective authority may specify such conditions as may be deemed expedient.

31. **How public works to be carried**—Union Council work may be carried out either by a contractor under the supervision of a member or officer of the Union Council or of an officer of the District Council or any other local council, or directly by a member of the Union Council.

32. **Payment of advance**—If any work is to be carried out by a member of a Union Council or by a contractor under rule 31 advances may be paid, with the sanction of the Union Council, either to such member or to the contractor. The person to whom an advance is paid shall keep proper accounts of the amount advanced, and shall submit an account duly supported by vouchers to the Union Council within three months from the date of the advance. No fresh advance shall be paid until the previous advance is adjusted.

33. **Account of advance**—As soon as an advance is paid under rule 32 the Chairman shall enter it as a payment on the payment side of the Cash Book. The payment orders shall be used as vouchers, and numbered serially, and the

serial numbers entered in the payment side. The advance shall also be entered in columns 1 to 4 on the debit side of the Advance Register to be maintained in Form U.C. 22. For each person to whom advances are given a separate account shall be opened in the Register. Advances paid to the same person for more than one work shall be entered as separate entries, both in the Cash Book and in the Advance Register. When advances are recovered, either in cash or by work-bills, necessary entries shall be made in columns 7 to 10 on the credit side of the Advance Register. If the advance is recovered in cash in shall be entered as "Advance recovered" in column 5 on the receipt side of the Cash Book. If, however, the recovery is made by work-bill the amount shall, in the first instance, be posted in the Adjustment Register to be maintained in Form U.C. 23—not only in column 4 as a credit, but also under the appropriate heads on the payment side (columns 6 to 11). The totals of the Adjustment Register for the month shall be posted under the appropriate heads on the payment side of the Cash book.

34. **Works not to be executed except on a sanctioned estimate**—(1) No work shall be executed by a Council until a detailed estimate of its cost has been prepared together with the necessary plans, and has been approved and sanctioned by the competent authorities.

(2) Every estimate shall be framed according to the rates not exceeding the Public Works Department Schedule of Rates.

(3) No work involving an expenditure of more than one thousand rupees shall be undertaken by any council unless the administrative sanction of the Controlling Authority has been obtained.

35. **Execution departmentally**—If any public works is carried out under the direct management of any member or officer of the Council and not by contractor, a muster roll of the labour employed on such work shall be maintained in Form U.C. 24 and written up daily. No bill in respect of such work shall be ordered to be paid unless the officer or member concerned has certified that such bill is correct and in accordance with the sanctioned estimate.

36. **Execution by contractor**—(1) If a work is executed by contractor the Chairman shall call for sealed tenders for the execution of the work or for the supply of materials in connection with the work.

(2) All tenders shall be opened by the Chairman on the specified date and submitted to the Council for acceptance. Whenever the lowest tender is not accepted by the Council, the reasons for doing so shall invariably be recorded.

(3) When a tender has been accepted, the contractor shall be required to deposit in cash, within a week of the receipt of intimation that his tender has been accepted, a sum equal to one-tenth of the amount of his tender as security for the due performance of his contract. The secuirty shall be refunded to the contractor after a period of six months of the completion of the work unless in the mean time the work has been found to be defective or not up to the specification and the contractor had not remedied such defects.

37. **Measurement of works**—Every work executed whether departmentally or by contract shall be measured and entered in a measurement book under the supervision of the Chairman. All bills of contractor shall be checked with the entries in the measurement book before they are paid.

38. **Monthly account**—As soon as possible after the close of each month an account of the Union Fund for the month shall be prepared in Form U.C. 25 and signed by the Chairman and two members. A copy of it shall be sent to the Circle Officer by the 10th of the succeeding month.

39. **Annual account**—An annual statement of the accounts shall be prepared after the close of each financial year in Form U.C. 26 and shall be transmitted to the Controlling Authority by the 31st July next.

Miscellaneous.

40. **Register of Investment**—(1) Details with regard to all investments made by the Council including fixed deposits placed with a Bank shall be entered from time to time as occasion arises in a Register of Investments to be maintained in Form U.C. 27 in which every entry made shall be initialled by the Secretary.

(2) A statement showing the amount and nature of all investments recorded in the Register shall be forwarded each year with the Annual Statement of Account.

41. **Immovable Property Register**—A proper record of all lands, including roads, lands on road sides, sites of buildings, tanks, etc., in the possession of the Union Council either as owner or controller shall be kept in Form U.C. 28. If any plot of land shown in the Register is sold or otherwise transferred from the possession of the Union Council, the entry for it shall be struck off and the facts in connection with the transfer or sale stated in the column for remarks under the initials of the Chairman. The Register shall be annually examined by the Chairman and attested with his signature and date.

All public rights-of-way, by land or water, should be entered in this Register. If a path over which the public has a right-of-way has not been formally acquired by the Provincial Government, any other local council, or a local authority, an entry shall be made in columns 7, 11 and 12. In every case the number of the plots in the most recent settlement or other authoritative maps shall be entered in column 12. Care should be taken to include all plots covered by the land to which the entry relates.

42. **Stock Register for articles and materials**—Any employee of the Council in-charge of stocks of articles, or materials kept for issue, other than stamps, shall maintain a Stock Register in Form U.C. 29 in which shall be entered as occasion arises every transaction affecting such stocks. Separate pages of the Register shall be assigned for different class of stock.

43. **Stamps Registers**—Any employee of the Council in-charge of stamps for postage or receipts shall maintain a Register of Stamps in Form U.C. 30 in which the receipt and issue of all stamps shall be recorded as they occur.

44. **Triennial verification of property**—The whole of the property of the Council movable and immovable including investments, shall be verified at least once in two years by a member of the Council specially appointed, provided that the same member shall not be appointed for this purpose on two consecutive occasions.

45. **Service books and service rolls of the employees**—(1) Service books shall be maintained for all permanent employees of the Council other than contingent menials such as malis, sweepers, etc. The books shall be obtained at the cost of the employee from the Treasury and shall be maintained in accordance with the East Bengal Services Rules. Service rolls shall be maintained for other employees of the Council.

(2) No alteration in the entry relating to the date of birth of an employee of the Council in his service book shall be made unless the resolution of the Coouncl permitting the alteration to be made has been confirmed by tho Controilling Authority.

46. **Security to be furnished by certain employees**—(1) Any employee of the Council entrusted with the receipt, disbursement or custody of money or property of the Council may, and if requirea by the Controlling Authority, shall be required to furnish securty of an amount to be fixed in each case by the Council, with the approval of the Controlling Authority. The amount of security shall be fixed with due regard to the responsibility of the employee and the value of cash or property ususally handled by him.

(2) Such security may be cash, Government paper or a bond hypothecating property or a Fidelity Guarantee Policy or a personal security with two sureties. A security bond shall be executed on properly stamped paper in all cases except in the case of Fidelity Guarantee Policy.

(3) In case where cash security is taken the amount shall be deposited in a Post Office Savings Bank or any other Bank so as to earn interest. The amount of interest, when allowed, may be paid to the official concerned, if claimed by him.

Writing off irrecoverable and other dues or losses—Whenever it is found that any amount due to the Council is irrecoverable or should be remitted, or whenever any loss of money or stores or other property of the Council occurs through fraud or negligence of any employee or for any other cause and such property or money is found to be irrecoverable the fact shall be reported to the Council, and the Council at a meeting may order the amount or value of the property to be written off as lost, irrecoverable or remitted, as the case may be provided that if in any case the amount due or the value of such property is in excess of one hundred rupees such order shall not take effect without the approval of the Controlling Authority.

Audit.

48. **Audit of accounts**—(1) A complete audit of the Union Council accounts for the last preceding year shall be carried out within the Union by the Circle Officer or any other official or person as may be appointed by the Provincial Government by any general or special order (hereinafter referred to as the Audit Officer) and a report on such audit and the working of the Union Council during the past year shall be submitted by him to the Controlling Authority, not later than the 31st December. A copy of the audit report shall also be transmitted to the Union Council and the District Council concerned. At the time of the audit the Chairman shall produce all accounts of the Union Council and also the cash balance in hana which shall be counted by the Audit Officer. The report shall be written after the Audit Officer has examined the accounts and the Pass Book and inspected the work done by the Union Council Such

inspection should be conducted by him in a public manner after notice has been given of his visit to the Union.

(2) When any authorised person inspects the Union Council the Chairman shall, if required to do so, produced the cash balance in hand.

Note 1—The following suggestions are made as to the matters which should specially engage the attention of the Audit Officer during his audit :

The Audit Officer should not confine himself to a mere checking of a receipt against another. He should ascertain whether the Union Council has realised during the year the whole of the sums due to it, and in the case of deficit he should note what action the Union Council has taken to enforce payment. As regards Union tax, rate and fee, the Audit Officer shall see whether, the Union Council took prompt and adequate steps to ensure the realisation of the same within the year. He will see, for example, whether the Union Council publishes the lists of defaulters, issues distress warrants in time and takes prompt steps for the realisation of the arrears by selling the defaulters property. If not, the Audit Officer should ascertain whether the Union Council has any explanation to offer. The Audit Officer should also advise the Council as to what action can still be taken to recover such of the arrears as have not become time-barred. As regards expenditure, the Audit Officer should bear in mind that a voucher or receipt is not necessarily a proof that the money was actually spent for the purpose against which it is shown in the receipt and Cash Book. A few items should be selected at random, and the Audit Officer should make independent enquiries as to whether money to the extent was actually spent on the purpose named.

Note 2—The Chairman of the Union Council shall, as soon as possible after the audit has been made, convene a meeting of the Council to consider the objections and suggestions, if any made by the Audit Officer and to decide upon the action to be taken in regard thereto. The Chairman shall be bound to remedy any defects or irregularities that may be pointed out by the Audit Officer and within a month from the date of the meeting held he shall submit a statement giving particulars of the action taken thereon to the Circle Officer who shall forward a copy of the statement to the Subdivisional Officer concerned and another copy to the Chairman of the District Council concerned.

49. **Embezzlement**—(1) Whenever an embezzlement of money or property of the Council is discovered, an enquiry shall at once be instituted by the Chairman and the fact of the embezzlement shall immediately be reported by him direct to the Circle Officer who may, if the thinks fit, investingate the matter, and shall send an intimation to the Controlling Authority.

(2) Whenever in any circumstances an irregularity likely to be connected with an embezzlement or the fraudulent loss of money or property is discovered, a report shall at once be sent to the Circle Officer and also to the Controlling Authority.

50. **Pre-surcharge certificate**—In cases in which the Controlling Authority after enquiry is satisfied that proceedings under Article 58 of the Basic Democracies Order should be taken against a member or an official or a servant of the Council, or any person charged with administration of the affairs of the Council, the matter shall be referred to the Circle Officer who after its examination may recommend surcharge and issue a pre-surcharge certificate in this behalf.

FORM U. C. 1.

(*Vide* rule 5)

Cash Book for the year ....

.... *Union Council.*

Receipts.									
Date of receipt.	From whom received.	Serial No. of receipts in the receipt book.	Amount received.	Head of account.	Daily total.	Amount remitted to Try./Bank/ Postal Savings Bank.	Date of remittance.	No. of Treasury Chalan.	Remarks.
1	2	3	4	5	6	7	8	9	10
			Rs. Paisa.		Rs. Paisa.	Rs. Paisa.			

Payments.								
Date of payment.	To whom paid.	Voucher No.	Date of withdrawal from Try./ Bank/Postal Savings Bank.	Amount of each voucher.	Particulars of payments (classification).	Total amount withdrawn from Try./Bank or Postal Savings Bank.	Closing balance.	Remarks.
11	12	13	14	15	16	17	18	19
				Rs. Paisa.		Rs. Paisa.	Rs. Paisa.	

FORM U.C. 2.

(*Vide* rule 6).

Daily Collection Book of Tax, Rate, etc.

........................*Union Council.*

For the year——————————

Date.	Name of the assessee.	Serial number of receipt.	Amount received.	Head of account.	Period for which the amount is realised.	Total credited in the cash-book.	Remarks.
1	2	3	4	5	6	7	8
			Rs. Paisa.			Rs. Paisa.	

FORM U.C. 3.

Serial No.................

[*Vide* rule 9(*1*)]

Receipt for tax and rate.

(*Duplicate to be filled by carbon process*).

---

1. Name of Union...
2. Name of mauza...
3. Name of owner or occupier...
4. Serial No. in Assessment List...
5. Amount Received—Rs. Ps. (in words)..
6. Penalties (if any)—Rs. Ps. (in words)..
7. Total—Rs. Ps. (in words)..

Date ....

Signature of the Collecting member or official.

FORM U.C. 4.

Serial No....................

[*Vide* rule 9 (2)]

Miscellaneous Receipt.

(*Duplicate to be filled by carbon process*)

---

1. Name of Union ....
2. Name of payer ....
3. Address of payer ....
4. Amount Received—Rs. Ps. (in words) ....
5. Penalties (if any)—Rs. Ps. (in words) ....

On account of.............................for the period ....

Total—Rs. Ps. (in word)..

Date...............................

Signature of the Collecting member or official.

FORM U. C. 5.

[*Vide* rule 10(2)]

Stock and Issue Register of Receipt Books.

............................*Union Council.*

For the year............................

Receipts (including previous year's balance, if any, at the commencement of the year).				Issues				Balance in stock.		Date of return by the collecting member or official.	Serial No.		Signature of Receiving Officer.	Remarks.
Date.	No. of forms received.	Serial No.		Date.	Serial No.		Signature of collecting member or official.	Serial No.						
		From.	To.		From.	To.		From.	To.		From.	To.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15

FORM No. U. C. 6.

[*Vide* rule 11(*1*)]

Register of Tax on Buildings and Lands.

......................*Union Council.*

..............*Year.*

Name of mauza.	Serial No. in the assessment list.	Name of the assessee.	Amount of tax assessed.
1	2	3	4
			Rs. paisa.

Recoveries.							
1st quarter.		2nd quarter.		3rd quarter.		4th quarter.	
Date.	Amount.	Date.	Amount.	Date.	Amount.	Date.	Amount.
5	6	7	8	9	10	11	12
	Rs. paisa.		Rs. paisa.		Rs. paisa.		Rs. paisa.

Total.	Remission.	Balance.	Remarks.
13	14	15	16
Rs. paisa.	Rs. paisa.	Rs. paisa.	

5a

FORM U. C. 7.

[*Vide* rule 12 (*1*)]

Counterfoil of Licence.

..........................*Council.*

Book No..........................

Licence No................................, date..............

Name of Licensee...

Father's/Husband's name..

Address...

Nature of profession, trade or calling..................................

....

Valid up to...

Amount of fee paid Rs. paisa. (in words)...................

....

Date.................... *Signature of Chairman.*

FORM U. C. 7.

[*Vide* rule 12(*1*)]

Licence.

..........................*Council.*

Book No...............................

Licence No....................., date.......................

Name.., son/wife fo

....of (Address) 124

....

having paid Rs. paisa (in words)..............is granted

this licence to ply his/her profession as...........................

within the limits of the Union for the half-year ending.........

....

Date............................ *Signature of Chairman.*

FORM U. C. 8.

[*Vide* rule 12(*2*)]

..........*Union Council.*

Book of Licences for Professions, Trades and Callings.

For the half-year ending.....................

Sl. No.	Name and address of Licensee.	Licence number and date.	Nature of profession for which licence is granted.	Amount of tax paid.	Date of payment.	Initial of Secretary.	Remarks.
1	2	3	4	5	6	7	8

FORM U. C. 9.

[*Vide* rule 13(*1*).]

Counterfoil.

Book No. ....

Receipt No. ....

The..Union Council hereby grant unto

....residing at ....

this receipt to keep the undermentioned animals, for the half-yearly

ending ....

Sl. No.	Description of animals.	Number of animals.	Rate of tax per animal.	Amount of tax paid.	Date of. payment
1	2	3	4	5	6
1	Bullocks ...				
2	Cows				
3	Buffaloes ...				
4	Horses... ...				
5	Etc.				
6	Etc.				

Date........................ *Signature of Chairman.*

FORM U. C. 9.

[*Vide* rule 13(*1*)]

Counterfoil.

Book No. ....

Receipt No...

The..Union Council hereby grant unto

....residing at ....

this receipt to keep the undermentioned animals, for the half-yearly ending ....

Sl. No.	Description of animals.	Number of animals.	Rate of tax per animals.	Amount of tax paid.	Date of payment.
1	2	3	4	5	6
1	Bullocks ...				
2	Cows				
3	Buffaloes ...				
4	Horses... ...				
5	Etc.				
6	Etc.				

Date........................ *Signature of Chairman.*

FORM U. C. 10.

[*Vide* rule 13 (*2*)]

Book of Licences for animals.

Serial No.	Name and address of Licensee.	Number and date of licence granted.	Number and description of animals for which licence is granted.	Amount of tax paid.	Date of payment.	Initial of Secretary.	Remarks.
1	2	3	4	5	6	7	8

FORM U. C. 11.

[*Vide* rule 14 (*2*)]

Book of Registration of Vehicles, etc.

....................Union Council.

For the year /half-year ending.............. ....

Serial No.	Name and address of owner.	Number and date of registration.	Number and description of vehicles, etc., registered.	Rate of tax per vchicle, etc.	Amount of tax paid,	Date of payment.	Initial of Secretary.	Remarks.
1	2	3	4	5	6	7	8	9

FORM U. C. 12.

(*Vide* rule 15)

Miscellaneous Demand and Collection Register.

..............*Union Council.*

For the year................

Sl. No.	Name and particulars of persons against whom demand is raised.	Nature and particulars of demand.	Amount of demand.	Collections.			Remission.	Total Col. 7+8.	Balance.	Initial of Secretary.	Remarks.
				Date.	Receipt number.	Amount.					
1	2	3	4	5	6	7	8	9	10	11	12
			Rs. paisa.			Rs. paisa.	Rs. paisa.	Rs. paisa.	Rs. paisa .		

FORM U. C. 13.

(*Vide* rule 16)

Register of Grants.

..................*Union Council.*

For the year..........................

Sl. No.	Date.	From whom received with authority and number.	Particulars of work or service for which received.	Amount.	Details of expenditure.	Voucher No. and date.	Amount.	Balance.	Initial of Secretary.	Remarks.
1	2	3	4	5	6	7	8	9	10	11
				Rs. paisa.			Rs. paisa.	Rs. paisa.		

FORM U. C. 14

(*Vide* rule 17)

Register of Loans.

. ...*Union Council.*

Date of receipt of loan.	Number and date of order sanctioning the loan.	Purpose for which loan was taken.	Amount of loan.	Rate of interest.	Number of instalments in which repayable and whether yearly or half-yearly.	Amount of instalment.	Initial of Secretary.	Repayment.			
								Date.	Princi-pal.	Interest.	Total.
1	2	3	4	5	6	7	8	9	10	11	12
			Rs. paisa.			Rs. paisa.					

Balance of principal after each payment.	Initial of Secretary.	Expenditure.			Balance left.	Initial of Secretary.	Remarks.
		Details of expenditure.	Voucher No. and date.	Amount.			
13	14	15	16	17	18	19	20
				Rs. paisa.	Rs. paisa.		

*FORM U. C. 14 A.

(*Vide Rule 17 A.*)

Subscription Register.

....Union Council

For the year..

RECEIPT

Sl. No.	Name of donor with address.	Amount of money or materials. promised.	Purpose for which received.	Amount received.	Balance.	Date and initial of donor.
1	2	3	4	5	6	7

EXPENDITURE

Initial of Chairman.	Amount spent.	Date	Balance (Difference of Cols. 5 and 9.)	Initial of Chairman.	Remarks.
8	9	10	11	12	13

* Insert vide No. BDLG/S-II/3R-26/63/188 date 4-10-63.

FORM U. C. 15.

[*Vide* rule 18 (*I*)]

Zakat Register.

..............*Union Council.*

For the year ....

Receipts.			Payments.			
					Expenditure.	
Sale proceeds of Zakat coupons.	Sale proceeds of Zakat paid in kind.	Total.	Amount of sale proceeds of coupons remitted to collector.	Expenses on collection of Zakat.	Particulars.	Amount.
1	2	3	4	5	6	7
Rs. paisa.	Rs. paisa.	Rs. paisa.	Rs. paisa.	Rs. paisa.		Rs. paisa.

Total.	Balance.	Initial of Secretary.	Remarks.
8	9	10	11
Rs. paisa.	Rs. paisa.		

FORM U. C. 16

[*Vide* rule 18 (2)]

Receipt for zakat paid in kind (duplicate to be filled by carbon process).

...................................*Union Council.*

For the year..

....

Book No...

Receipt No...

Name of payer...

Residence of payer...

Amount of Article...

Signature of receiving member or official.

Date...................

FORM U.C. 17.

[*Vide rule* 18(2)]

Stock and sale account of Zakat received in kind.

...................................*Union Council.*

For the year..

Date of receipt.	Name of article.	Amount.	Name of the payer.	Date of sale.	Amount of sale-proceeds.	Initial of Secretary.	Remarks.
1	2	3	4	5	6	7	8

FORM U.C.18.

[*Vide* rule *24* (*2*)]

Permanent advance account

..................*Union Council.*

For the year.....................

Expenditure.						Recoupment of the permanent advance.			
Date.	No. of each voucher.	Description of charges.	Amount of sub-voucher.	Head of account chargeable.	Total.	Voucher No. and date.	Amount.	Initial of Chairman.	Remarks.
1	2	3	4	5	6	7	8	9	10
			Rs.	Rs.			Rs.		

FORM U.C. 19

[*Vide* rule *26*(*2*)]

Establishment bill.

......................*Union Council.* *Month*............. *Year*..........

Name of section.	Name of employee.	Rate of pay.	period.	Amount of pay.	Amount of deductions.	Net amount payable.	Total of each section.	Signature or thumb mark of recipient with date of receipt and stamp, if necessary.
1	2	3	4	5	6	7	8	9

Grand Total in words.

Pay Rupees Rs. P. (in words).....................

Secretary. *Chairman.*

Date............................ *Date*............

FORM U. C. 20.

[*Vide* rule *26 (3)*]

Establishment Check Register.

................*Union Council.*

For the year...................

Reference to sanctioning order.	Description of appointments.	No. of appointments.	Sanctioned by.	Initial of the Secretary.	July.		August.		September.	
					Voucher No. and date.	Amount.	Voucher No. and date.	Amount.	Voucher No. and date.	Amount.
1	2	3	4	5	6	6(a)	7	7(a)	8	8(a)

October.		November.		December.		January.		February.		March.	
Voucher No. and date. 9	Amount. 9(a)	Voucher No. and date. 10	Amount. 10(a)	Voucher No. and date. 11	Amount. 11(a)	Voucher No. and date. 12	Amount. 12(a)	Voucher No. and date. 13	Amount. 13(a)	Voucher No. and date. 14	Amount. 14(a)

April.		May.		June.		Remarks.
Voucher No. and date. 15	Amount. 15(a)	Voucher No. and date. 16	Amount. 16(a)	Voucher No. and date. 17	Amount. 17(a)	18

FORM U. C. 21.

[*Vide* rule 28 (*1*)]

Contingent Bill.

....*Union Council.*

Detailed bill of contingent charges for the month of....................year......

Head of charge...Number of voucher..............

Serial No. of sub-voucher.	Description of charges and number and date of authority for all charges requiring special sanction.	Amount.	Remarks.
1	2	3	4
		Rs.	
	Total ...	...	

(in words) ....

Certified that the expenditure charged in this bill could not, with due regard to the interest of the Council, be avoided.

Date.............................

....
(Signature of Secretary).

Date.........................

....
(Signature of Chairman)

FORM U.C. 22.

(*Vide* rule 33)

Advance Register of Public Works.

........................*Union Council.*

Year......................................

Name of Member/Contractor ....

Advances made.						Advances recovered.						
Date.	Purpose.	Number of voucher.	Amount.	Total.	Initial of Secretary.	Date.	Whether in cash or by work bill.	Number of work bill.	Amount.	Total.	Debit or credit balance after each transaction.	Initial of Secretary
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.					Rs.	Rs.		

FORM U. C. 23.

(*Vide* rule 33).

Register of Adjustment

Union Council................For the month of......................Year.........

Receipt Heads.						Payment Heads.								
Number of vouchers.	Date.	Particulars.	Advances recovered.	Total.	Initial of Secretary.	Construction of roads.	Repairs of road.	Improvement of drainage.	Improvement of water-supply.	Sanitation.	Etc.	Total.	Initial of Secretary.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
			Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		

FORM U. C. 24.

(*Vide* rule 35).

Muster Roll

Name of work.. Month.......................

	Name of labour.	Father's name.	1	2	3	Col. for 4-28	29	30	31	Total days.	Rate.	Amount.	Signature or thumb impression of payee.	Initial of paying officer.
	2	3	4	5	6	7	8	9	10	11	12	13	14	15

Daily Total.............. ....

Initial of person marking daily attendance..

Initial of the Supervising Member/Officer......................................Total

Passed for Rupees..........................Rs.

Signature of Chairman.

APPENDIX TO FORM U. C. 24.

(*Vide* rule 35).

Details of work by Labour paid over leaf

For the month of..

Description of work.	Quantity.	Remarks.

Measurement taken on..................................

Measurement Book No..................................Page...................................

Signature of Secretary.

FORM U. C. 25.

(*Vide* rule 38).

Monthly accounts for the month of.................196

.... *Union Council.*

	Rs.
(1) Total receipts	
(2) Total expenditure	
(3) Balance on the last working day	
(4) Details of the balance—	
(*a*) with the Post-Office Savings Bank	
(*b*) with the treasury or sub-treasury	
(*c*) with the Chairman	

Examined the cash-book (by reference to counterfoils of receipts) and the pass-book and counted the cash. The above statement is correct.

Signature of—

Date .... *Member* ....

Date .... *Member* ....

Date .... *Chairman* ....

FORM U. C. 26.

(*Vide* rule 39).

Annual statement of accounts of the..............................Union Council for the year..............

Income.

					Taxes.			Rates.
Opening balance of the year.	Local rate.	Tax on buildings and lands.	Hearth tax.	Import tax.	Export tax	Tax on profession, trades, etc.	Tax on birth, marriage, etc.	Tax on cinemas and other entertainments.
1	2	3	4	5	6	7	8	9

Fees.		Etc.						
Tax on animals.	Tax on vehicles including carts, bycicles and all kinds of boats.	Lighting rate.	Drainage rate.	Rate for village police.	Rate for execution of public utility works.	Conservancy rate.	Water rate.	Application fee for erection of buildings.
10	11	12	13	14	15	16	17	18

Fees at fairs, agricultural shows, etc.	Fees for markets.	Fees for licences, sanctions and permits.	Fees for specific service.	Fees for slaughtering of animals.	Special community tax on adult males.	Rents and profits from properties.	Total of Rates Taxes Fees columns 2 to 25.	Grants and contribution.		
								from Govt.	From District Council.	From other council, sources.
19	20	21	22	23	24	25	26	27	28	29

Loans.				Miscellaneous.				Total income.	
Interest from investments.	From Government.	From other sources.	Amounts repaid to the Council.	Sale proceeds of investments.	Sale proceeds of Zakat. coupons.	Sale proceeds of Zakat in kind.	Other sources (fines, etc.)	Exlcuding opening balance.	Including opening balance.
30	31	32	33	34	35	36	37	38	39

Expenditure.

General Establishment.				Collection charges.	Village police.	Works.					
Chairman.	Salaries allowances of Officials.	Other establishment.	Total.			Agriculture.	Health and Sanitation.	Roads, Communications, Buildings.	Education.	Irrigation and Embankment.	Total of works.
40	41	42	43	44	45	46	47	48	49	50	51

Miscellaneous.			Capital account.				Zakat fund.				Total expenditure excluding closing balance.	Closing Balance.
Audit.	Election.	Others.	Repayment of loans.	Advances etc.	Investments.	Total	Remittance to Collector.	Collection. expenses.	Other expenditure.	Total		
52	53	54	55	56	57	58	59	60	61	62	63	64

FORM U. C. 27.

(*Vide* rule 40).

Register of Investments

..................*Union Council.*

Sl. No.	Date of investment, i.e. purchase of security or the date of deposit, etc., as the case may be.	Particulars of investments and in case of Govt. securities, number and date of paper.	Amount.	Rate of interest.	Initial of Secretary.	Date of recovery of interest and adjustment in accounts.	Amount of recovery of interest and adjustment in accounts.	Initial of Secretary.
1	2	3	4	5	6	7	8	9
			Rs.				Rs.	

FORM U. C. 28.

(*Vide* rule 41).

Register of Immovable property.

........................*Union Council.*

Serial No.	Area in acres.	Descrip-tion and situation.	For what purpose held.	How held, that is, whether—				Date when formally acquired or when taken up on rent or free of rent or when placed under the control of the Union Council.	If rented amount of annual rent.	If formally acquired, terms on which held.	Reference to title deeds, maps, etc.	Remarks and initials of Chairman.
				Formally acquired under the law.	Rented.	Free of rent.	Placed under the control of the Union Council.					
1	2	3	4	5	6	7	8	9	10	11	12	13
									Rs.			

FORM U. C. 29.

(*Vide* rule 42.)

Stock Register of Articles.

...........*Union Council.*

Date.	Opening Balance.	Number or quantity of articles received.	Total Cols. 2 and 3.	To whom issued.	Number or quantity of articles issued.	Balance Cols. 4-6.	Signature of officer issuing the articles.	Signature of officer receiving the articles.	Remarks.
1	2	3	4	5	6	7	8	9	10

FORM U. C. 30.

(*Vide* rule 43.)

Register of Stamp.

..........*Union Council.*

Date.	Opening balanec.	Received during the day.	Total in stock cols. 2 and 3.	Particular for which stamp. used.	Value of stamp uscd.	Total value of stamps expended during the day.	Balance at the close of day Cols. 4-7-.	Remarks.
1	2	3	4	5	6	7	8	9

NOTIFICATION

No. HSLG/S-VIII/BD-67/60/178—26th September 1960—In exercise of the powers conferred by Article 89, read with Item 18 of the Sixth Schedule of the Basic Democracies Order, 1959 (President's Order No. 18 of 1959), the Governor is pleased to make the following rules, namely:—

THE EAST PAKISTAN UNION COUNCILS (PROPERTY) RULES, 1960

1. **Short title and commencement**—(1) These rule may be called the East Pakistan Union Councils (Property) Rules, 1960.

(2) They shall come into force at once.

2. **Definitions**—Unless there is anything repugnant in the subject or context, the words and expressions used in these rules shall have the same meanings as are respectively assigned to them in Article 3 of the Basic Democracies Order, 1959 hereinafter referred to as the said Order.

3. **Union Council's property**—All public ways (including waterways), streets, places, grounds and buildings in a Union, which immediately before the commencement of the said Order, were under the control and management of the then Union Board or other local body and such other property as the Union Council may have thereafter acquired and owned from time to time shall vest in the Union Council.

4. **Management of property**—Within the limits of the funds at its disposal a Union Council may provide for the management, maintenance, improvement and development of all such property within the Union.

5. **Acquisition and transfer of property**—A Union Council may, with the prior sanction of the Controlling Authority, acquire or transfer by grant, gift, sale, mortgage, lease, exchange or otherwise any property in the interest of the Union on such terms and conditions as it may, by resolution at a meeting, determine to be expedient and reasonable.

6. **Acquisition of land**—(1) When any land within the limits of a Union is required—

(a) for the purposes of the said Order, or

(b) for the recoupment of the cost or any portion of the cost of carrying out any such purpose, the Provincial Government may, at the request of the Union Counoil, proceed to acquire it under the provisions of the Land Acquisition Act, 1894 or any other analogous law.

(2) Before requesting the Provincial Government to acquire land for the purposes referred to in clause (b) of sub-rule (1), the Union Council shall obtain previous sanction of the Controlling Authority and give due notice of its intention and an opportunity to any objector, who appears within such period as it may fix, to be heard in this connection.

(3) On payment by the Union Council of the compensation awarded under the Land Acquisition Act, 1894, or similar other law and of any other charges

incurred in acquiring the land including costs, if any, incurred by the Provincial Government in proceedings subsequent to acquisition concerning enhancement of the award for the land, the land shall vest in the Union Council.

(4) The Union Council shall be bound to pay to the Provincial Government the cost, including all charges and cost referred to in sub-rule (*3*), of any land acquired for the Union Council on its application under the provisions of sub-rule (*1*).

Abandonment of Acquisition.

7. **Abandonment of acquisition in consideration of special payment**—(1) In any case in which the Union Council proposes to acquire any land for the recoupment of the cost of carrying out any of the purposes of the said Order, the owner of the land or any person having an interest therein greater than a lease for years having seven years to run may make an application to the Union Council requesting that the acquisition of the land be abandoned in consideration of the payment by such person of a fee to be fixed by the Union Council in that behalf.

(2) The Union Council shall admit every such application if it reaches the Council before the time fixed by the Collector under section 9 of the Land Acquisition Act, 1894, or similar law, for making claims in reference to the land:

Provided that unless the application is made by all persons who have an interest in the land greater than a lease for years having seven years to run the application shall not be deemed to be admitted unless the person applying undertakes to pay in one instalment the full fee payable under sub-rule (*3*) and thereafter pays such fee.

Explanation—A mortgagee shall not be deemed to be a person having an interest in the land greater than a lease for years having seven years to run.

(3) If the Union Council decides to admit any such application it shall forthwith inform the Collector, and the Collector shall thereupon stay proceedings for the acquisition of the land for such period as the Union Council may request and the Union Council shall proceed to fix a fee in consideration of which the acquisition of the land may be abandoned.

(4) In fixing the fee to be paid in consideration of the abaendonment of the acquisition of the land, the Union Council shall, so far as to it appears to be practicable, fix a sum which in its opinion represents two-thirds of the increment in the value of the land which will in its opinion accrue to that land as a result of the improvements effected in the locality by the scheme for the purposes of which the acquisition has been sanctioned.

(5) Such fee shall be and remain a charge on the land, in respect of which it has been fixed, until the repayment thereof with interest in the manner hereinafter provided and shall be payable by the applicant on or before a date to be fixed by the Union Council in this behalf; and such date shall not be less than four years from the publication of the notification under section 6 of the Land Acquisition Act, 1894, nor shall such date be a date before that on which the scheme is declared by the Union Council to be completed in so far as it effects such land.

(6) Before the date so fixed, the person from whom the Union Council has arranged to accept the said fee, may, if the Union Council is satisfied that the security offered by him is sufficient, execute an agreement with it either—

(i) to leave the said fee outstanding as a charge on his interest in the land subject to the payment in perpetuity of interest at a rate not exceeding seven per cent. per annum, the said interest to run from the date fixed under sub-rule (*5*), or

(ii) to pay the said fee by such number of equal yearly or half-yearly instalments of principal or of principal and interest, as may be approved by the Council, interest in both cases being calculated at a rate not exceeding seven per cent. per annum on the amount outstanding.

(7) When the said fee has been paid on or before the date fixed under sub-rule (5), or when an agreement has been executed in pursuance of sub-rule (6) in respect of any land, the proceedings for the acquisition of land shall be deemed to be abandoned.

(8) If the said fee be not paid on or before the date fixed under sub-rule (*5*), the Collector shall then proceed to acquire the land.

(9) If any sum payable under an agreement executed in pursuance of sub-rule (*6*) be not paid on the date on which it is due, or on such later date as the Union Council may in its discretion fix in this behalf, so much of the fee fixed by the Union Council under sub-rule (*3*) as is still unpaid, shall be payable on that date in addition to the said sum.

(10) At any time after an agreement has been executed in pursuance of clause (*i*) of sub-rule (*6*) any person may pay off the balance outstanding of the charge created thereby with interest due, if any, at a rate not exceeding seven per cent. per annum, up to the date of such payment.

8. **Recovery of money payable in pursuance of rule 7**—When an agreement has been executed by any person in pursuance of sub-rule (*6*) of rule 7 in respect of any land and any money payable in pursuance of that rule is not duly paid, the same shall be recoverable by the Union Council together with interest up to the date of realization at a rate not exceeding seven per cent. per annum, under the provisions of these rules; and, if not so recovered the Union Council may, after giving public notice of its intention to do so, and not less than one month after the publication of such notice, sell the interest of the said person or successor in such land by public auction, and may deduct the said money and the expenses of the sale from the proceeds of the sale, and shall pay the balance (if any) to the defaulter.

9. **Agreement or payment under rule 7 not to bar acquisition under a fresh declaration**—If any land in respect of which an agreement has been executed, or a payment has been accepted in pursuance of sub-rule (6) of rule 7 be subsequently required for any of the purposes of these rules, the agreement or payment shall not be deemed to prevent the acquisition of the land in pursuance of a fresh declaration published under section 6 of the Land Acquisition Act, 1894.

NOTIFICATION

No. HSLG/S-VIII/BD-55/59/198—20th October 1960—In exercise of the powers conferred by Article 89, read with clause (1) of Article 41 and Item 9 of the Sixth Schedule of the Basic Democracies Order, 1959 (President's Order No. 18 of 1959), the Governor is pleased to make the following rules, namely:

THE EAST PAKISTAN LOCAL COUNCILS (CONTRACTS) RULES, 1960

1. **Short title and commencement**—(1) These rules shall be called the East Pakistan Local Councils (Contracts) Rules, 1960.

(2) They shall come into force at once.

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

(a) "contract" includes every variation or discharge of contract as well as an original contract;

(b) "Tender Committee" means a committee appointed by a local counc. consisting of such number of members as a local council may decide and including the Chairman of the local council; and

(c) the other words and expressions used shall have the same meaning as assigned to them in Article 3 of the Basic Democracies Order, 1959.

3. **Contract by whom to be made**—Every contract on behalf of a local council shall be made by the Chairman of the Council concerned.

4. **Contract by whom to be signed, sealed, etc.**—Every contract of a local council shall be signed by the Chairman and two other members of the council concerned and shall be in writing, be sealed with the common seal of the council and shall specify—

(a) the work to be done or the materials or goods to be supplied, as the case may be.

(b) the price to be paid for such work, materials or goods, and

(c) the time or times within which the contract or specified portions thereof shall be carried out.

5. **Contract of Divisional/District Council valued at above Rs.2,500/1,000 to go before Tender Committee**—(1) No contract on behalf of a Divisional/District Council in respect of a sum, or involving a value, above Rs.2,500/1,000 shall be made unless the tenders for the same have been previously considered by the Tender Committee.

Contract of Divisional/District Council valued at above Rs.1,00,000/50,000—(2) No contract on behalf of a Divisional/District Council in respect of a sum, or involving a value, above Rs.1,00,000/50,000 shall be made without the approval of the Controlling Authority.

6. **Contract of Thana Council/Town Committee valued at above Rs.500 to go before Tender Committee**—(1) No contract on behalf of a Thana Council/Town Committee in respect of a sum, or involving a value, above Rs.500 shall be made unless the tenders for the same have been previously considered by the Tender Committee.

Contract of Thana Council/Town Committee valued at above .Rs. 10,000—(2) No contract on behalf of a Than a Council/Town Committee in respect of a sum or involving a value, above Rs. 10,000 shall be made without the approval of the Controlling Authority.

7. **Contract of Union Council/Union Committee valued at above Rs. 200 to go before Tender Committee**—(1) No contract on behalf of a Union Council/Union Committee in respect of a sum, or involving a value, above Rs. 200 shall be made unless the tenders for the same have been previously considered by the Tender Committee.

Contract of Union Council/Union Committee valued at above Rs. 5,000—(2) No contract on behalf of a Union Council/Union Committee in respect of a sum, or involving a value, above Rs. 5,000 shall be made without the approval of the Controlling Authority.

8. **Tenders Generally**—In the case of execution of all works or procurement of materials or goods by contract, tender shall be invited in a most open and public manner possible whether by advertisement in local newspapers or by notices in vernacular in public places.

9. **Acceptance of Tenders by Divisional/District Council**—In every case in which the acceptance of a tender by a Divisional/District Council would involve an expenditure exceeding Rs.1,00,000/50,000 the Council shall submit to the Controlling Authority the specifications, conditions and estimates and all the tenders received, specifying the particular tender which they recommend for acceptance.

10. **Acceptance of tender by Thana Council/Town Committee**—In every case in which the acceptance of a tender by a Thana Council/Town Committee would involve an expenditure exceeding Rs. 10,000 the Thana Council/Town Committee shall submit to the Controlling Authority the specifications, conditions and estimates, and all the tenders received, specifying the particular tender which they recommend for acceptance.

11. **Purpose of Union Council/Union Committee**—In every case in which acceptance of tender by a Union Council/Union Committee would involve an expenditure exceeding Rs.5,000 the Council/Committee shall submit to the Controlling Authority the specifications, conditions and estimates, and all the tenders received, specifying the particular tender which they recommend for acceptance.

12. **Security**—A local council may take sufficient security where it considers it necessary for the due performance of any contract into which it enters and may prescribe such penalties for failure to fulfil the contract as it deems appropriate.

13. No contract executed otherwise than in conformity with the provisions of the Basic Democracies Order, 1959, and these rules shall be binding on a local council.

NOTIFICATION

No. H.S.L.G/S-VIII/BD-57/59/216—10th November 1960—In exercise of the powers conferred by caluse (2) of Article 89 of the Basic Democracies Order, 1959 (President's Order No. 18 of 1959), read with item 25 of the Sixth Schedule and clause (1) of Article 45 of the said Order, the Governor is pleased to make the following rules, namely :—

THE EAST PAKISTAN UNION COUNCILS (APPOINTMENT AND DUTIES OF SECRETARIES) RULES, 1960.

1. **Short title and commencement**—These rules may be called the East Pakistan Union Councils (Appointment and Duties of Secretaries) Rules, 1960. These shall come into force at once.

2. **Definitions**—Unless there is anything repugnant in the subject or context, the various words and expressions used in these rules shall have the same meaning as are respectively assigned to them in Article 3 of the Basic Democracies Order, 1959.

3. **Appointment of Secretaries**—Subject to the provisions of these rules, the Controlling Authority shall appoint a Secretary for every Union Council. A Secretary appointed under these rules may be whole-time, part-time or honorary.

4. **Educational qualifications and grade of pay**—(1) The minimum educational qualification for a whole-time paid Secretary shall be a pass in the Matriculation Examination of a recognised University or Secondary Education Board or some other equivalent examination :

Provided that the existing clerks of defunct Union Boards, with experience of Union Board work for five years or more, shall be eligible for appointment as Secretary irrespective of the fact whether they have got the qualifications prescribed in this rule or not.

*(2) (*i*) Only the Union Councils whose average annual income is Rs.25,000 or more may have Secretaries in Grade I.

(*ii*) Only the Union Councils whose average annual income is Rs.15,000 or more may have Secretaries in Grade II.

(*iii*) Only the Union Councils whose average annual income is less than Rs.15,000 may have Secretaries in Grade III.

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*Amended by Notification No. BDLG/S-II/3R-5/63/139, dated 24th July, 1963.

(3) (*i*) Whole-time paid Secretary in Grade I may be allowed a consolidated pay in the time-scale of Rs. 125—10—225 per month.

(*ii*) Whole-time paid Secretary in Grade II may be allowed a consolidated pay in the time-scale of Rs. 75—5—150 per month.

*(*iii*) Whole-time paid Secretary in Grade III may be allowed a consolidated pay in the time-scale of Rs. 60—90 per month.

5. **Part-time Secretaries**—Any official of a Government Department or a local council working in the Union may, if permitted by the Head of the Department, be appointed by the Controlling Authority as a part-time Secretary of the Union Council in addition to his own duties. A part-time Secretary may be allowed such allowance not exceeding 50 per cent. of the pay of the post as may be determined by the Controlling Authority.

6. **Honorary Secretaries**—A member of a Union Council, or any other qualified person residing in the Union may be appointed by the Controlling Authority as the Honorary Secretary of the Union Council.

7. **Office of the Union Council**—For every Union Council, there shall be an office, which shall remain open during such hours as may be specified by the Controlling Authority from time to time.

8. **Duties of the Secretary**—Subject to the general supervision and control of the Chairman and the direction of the Controlling Authority, the Secretary of a Union Council shall be responsible for—

(a) the management of the office of the Union Council;

(b) the conduct of correspondence on behalf of the Union Council;

(c) the maintenance of all records of the Union Council;

(d) the receipts and collection of all moneys, taxes, rates, fees, tolls and other dues on behalf of the Union Council;

(e) the maintenance of accounts;

(f) the custody of the property of the Union Council; and

(g) the performance of such other functions as may be specified by the Union Council, or the Controlling Authority.

9. **Secretaries**—A Secretary may be required to furnish such security as may be fixed by the Union Council with the approval of the Controlling Authority.

10. **Training**—A Secretary shall receive such training as may be specified by the Controlling Authority from time to time.

11. **Character-roll**—A character-roll shall be maintained in the office of the Controlling Authority in respect of the Secretary of every Union Council, wherein entries shall be recorded at least once a year about the work and conduct of the Secretary. The Chairman shall have the right to report to the Controlling Authority from time to time about the work and conduct of the Secretary.

*Amended by Notification No. BDLG/S-II/3R-5/63/139, dated 24th July 1963.

NOTIFICATION

No. HSLG/S-VIII/2R-11/60/227—16th November, 1960—In exercise of the powers conferred by Article 89 read with Article 56 and Item 18 of the Sixth Schedule of the Basic Democracies Order, 1959 (President's Order No. 18 of 1959), the Governor is pleased to make the following rules, namely :—

THE EAST PAKISTAN DISTRICT COUNCILS (PROPERTY) RULES, 1960

1. **Short title and commencement**—(1) These rules may be called the East Pakistan District Councils (Property) Rules, 1960.

(2) They shall come into force at once.

2. **Definitions**—Unless there is anything repugnant in the subject or context, the words and expressions used in these rules shall have the same meanings as are respectively assinged to them in Article 3 of the Basic Democracies Order, 1959 (hereinafter referred to as the Order).

3. **District Council's property**—All public roads, bridges, channels, places grounds, buildings and other property in a district which, immediately before the commencement of the Order, were under the control and management of the then District Board or Local Board or other local body and such other property as the District Council may have thereafter acquired and owned from time to time shall vest in the District Council.

4. **Management of property**—Within the limits of the funds at its disposal a District Council may provide for the management, maintenance, improvement and development of all such property within the district.

5. **Acquisition and transfer of property**—A District Council may, with the prior sanction of the Controlling Authority, acquire or transfer by grant, gift, sale mortgage, lease, exchange or otherwise any property in the interest of the District Council on such terms and condlitions as it may, by resolution at a meeting, determine to be expedient and reasonable.

6. **Acqhisition of land**—(1) When any land is required by the District Council of a district within which the land is situated—

(a) for the purposes of the Order, or

(b) for the recoupment of the cost or any portion of the cost of carrying, out any such purpose,

the Provincial Government may, at the request of the District Council concerned, proceed to acquire it under the provisions of the Land Acquisition Act, 1894.

(2) Before requesting the Provincial Government to acquire land for the purposes referred to in clause (b) of sub-rule (1) the District Council shall obtain previous sanction of the Controlling Authority and give due notice of its intention and an opportunity to any objector, who appears within such period as it may fix, to be heard in this connection.

(3) Onpayment by the District Council of the compensation awarded under the Land Acquisition Act, 1894 and of any other charges incurred in acquiring the lan including costs, if any, incurred by the Provincial Government in proceedings subsequent to acquisition under the Land Acquisition Act, 1894, the land shall vest in the District Council.

(4) The District Council shall be bound to pay to the Provincial Government the cost, including all charges and costs referred to in sub-rule (3), of any land acquired for the District Council on its request under sub-rule (1).

Abandonment of acquisition

7. **Abandonment of acquisition in consideration of special payment**—(1) In any case in which the District Council proposes to acquire any land for the recoupment of the cost of carrying out any of the purposes of the Order, the owner of the land or any person having an interest therein greater than a lease for years having seven years to run may make an application to the District Council requesting that the acquisition of the land be abandoned in consideration of the payment by such person of a fee to be fixed by the District Council in that behalf.

(2) The District Council shall admit every such application if it reaches the Council before the time fixed by the Collector under section 9 of the Land Acquisition Act, 1894 for making claims in reference to the land:

Provided that where the application is not jointly made by all persons who have an interest in the land greater than a lease for years having seven year to run, the application shall not be admitted unless the person applying undertakes to pay in one instalment the full fee payable under sub-rule (3) and furnishes security to the satisfaction of the District Council.

Explanation—A mortgagee shall not be deemed to be a person having an interest in the land greater than a lease for years having seven years to run.

(3) The District Council, on admission of any such application, shall forthwith inform the Collector about such admission, and the Collector shall thereupon stay proceedings for the acquisition of the land for such period as the District Council may request; and the District Council shall proceed to fix a fee in consideration of which the acquisition of the land may be abandoned.

(4) In fixing the fee to be paid in consideration of the abandonment of the acquisition of the land, the District Council shall, so far as to it appears bo be practicable, fix a sum which represents two-thirds of the increment in the value of the land which will in its opinion accrue to that land as a result of the improvements effected in the locality by the scheme for the purposes of which the acquisition has been sanctioned.

(5) Such fee shall be and remain a charge on the land, in respect of which it has been fixed, until the repayment thereof with interest in the manner hereinafter provided and shall be payable by the applicant on or before a date to be fixed by the District Council in this behalf; and such date shall not be less than four years from the publication of the notification under section 6 of the Land Acquisition Act, 1894, nor shall such date be a date before that on which the scheme is declared by the District Council to be completed in so far as it affects such land.

(6) Before the date so fixed, the person from whom the District Council has arranged to accept the said fee, may, if the District Council is satisfied that the security offered by him is sufficient, execute an agreement with it either—

(*i*) to leave the said fee outstanding as a charge on his interest in the land subject to the payment in perpetuity of interest at a rate not exceeding seven per cent. per annum, the said interest to run from the date fixed under sub-rule (5), or

(*ii*) to pay the said fee by such number of equal yearly or half-yearly instalments of principal and interest, as may be approved by the Council, interest in both cases being calculated at a rate not exceeding seven per cent. per annum on the amount outstanding.

(7) When the said fee has been paid on or before the date fixed under sub-rule (5), or when an agreement has been executed in pursuance of sub-rule (6) in respect of any land, the proceedings for the acquisition of land shall be deemed to be abandoned.

(8) If the said fee be not paid on or before the date fixed under sub-rule (5), the Collector shall then proceed to acquire the land.

(9) If any sum payable under an agreement executed in pursuance of sub-rule (6) be not paid on the date on which it is due, or on such later date as the District Council may in its discretion fix in this behalf, so much of the fee fixed by the District Council under sub-rule (3) as is still unpaid, shall be payable on that date in addition to the said sum.

(10) At any time after an agreement has been executed in pursuance of clause (i) of sub-rule (6) any person may pay off the balance outstanding of the charge created thereby with interest due, if any, at a rate not exceeding seven per cent. per annum up to the date of such payment.

8. **Recovery of money payable in pursuance of rule 7**—When an agreement has been executed by any person in pursuance of sub-rule (6) of rule 7 in respect of any land, and any money payable in pursuance of that rule is not duly paid, the same shall be recoverable by District Council together with interest up to the date of realization at a rate not exceeding seven per cent. per annum, under the provisions of these rules;

and, if not so recovered, the District Council may, after giving public notice of its intention to do so, and not less than one month after the publication of such notice, sell the interest in such land of the said person or of any other person claiming through him, by public auction, and may deduct the said money and the expenses of the sale from the proceeds of the sale, and shall pay the balance (if any) to the defaulter or his privy as the case may be.

9. **Agreement for payment under rule 7 not to bar acquisition under a fresh declaration**—If any land in respect of which an agreement has been executed, or a payment has been accepted in pursuance of sub-rule (6) of rule 7 be subsequently required for any of the purposes of these rules, the agreement or payment shall not be deemed to prevent the acquisition of the land in pursuance of a fresh declaration published under section 6 of the Land Acquisition Act, 1894.

NOTIFICATION

No. HSLG/S-VIII/3R-15/60/228—16th November 1960—In exercise of the powers conferred by clause (2) of Article 89 read with item 15 of the Sixth Schedule of the Basic Democracies Order, 1959 (President's Order No. 18 of 1959), the Governor is pleased to make the following rules, namely:

THE EAST PAKISTAN TOWN COMMITTEE (PREPARATION AND SANCTION OF BUDGET) RULES, 1960

1. **Short title and commencement**—(1) These rules may be called the East Pakistan Town Committee (Preparation and Sanction of Budget) Rules, 1960.

(2) They shall come into force at once.

2. **Definitions**—Unless there is anything repugnant in the subject or context the words and expressions used in these rules shall have the same meaning as are respectively assigned to them in Article 3 of the Basic Democracies Order, 1959.

3. **Form of the budget**—(1) The Town Committee shall prepare and submit budget in form 'A' annexed to these rules.

(2)(i) The Budget will be divided into three parts—

(a) Current ~~account~~;

(b) Capital account,

(c) Special funds.

(ii) All receipts and expenditure, excluding those mentioned in the succeeding sub-clauses, will be shown in the current account.

(iii) The following transactions will be shown in the capital account:

Receipts

(1) Loans taken by the Town Committees;

(2) Loans repaid to the Town Committees;

(3) Sale proceeds of securities and investment.

Expenditure

(1) Loans repaid by the Town Committees;

(2) Loans disbursed by the Town Committees;

(3) Purchase of securities and other investments.

Note—The Provincial Government may, from time to time, direct that any other item of receipt or expenditure should be included in the capital account.

(iv) The transactions debitable to Special Funds will be shown separately.

4. **Classification of receipts and expenditure**—(1) The Town Committee shall classify the expenditure and receipts under the heads given in form 'A'.

(2) The Town Committee shall show separately within each head the amounts required for meeting the charged expenditure and the voted expenditure.

(3) The Town Committee may, and if required by the Controlling Authority or the Provincial Government shall, exhibit separately the amounts required for specific schemes within the appropriate heads of accounts.

5. **Statements on budget**—A Town Committee shall submit the following statements along with the Budget:

(i) a statement in form 'B' annexed to these rules giving the names of all regular employees of the Town Committee, their salaries and the amount required annually for meeting the chrge;

(ii) a statement in form 'C' annexed to these rules showing the amount received from the Provincial Government for expenditure on a specific scheme, the amount of expenditure actually incurred or is likely to be incurred by the end of the financial year and the balances remaining;

(iii) a note giving details of new items of expenditure which it is proposed to include in the budget for the first time; and

(iv) a note explaining the cause of important variations that is, decrease or increase, in the estimates of expenditure of the current year and the next financial year.

Procedure and time-table for preparation and submission of the Budget.

6. **Procedure for preparation, etc., of budget**—(1) The Town Committee shall, at least three months before the close of the year proceed to prepare an estimate of income from taxes, rates, tolls, fees, properties, etc. The estimate should ordinarily be based on taxes, rates, tolls or fees which have been sanctioned by the Provincial Government. If the estimate includes the yield of taxes, rates, etc., not yet sanctioned, the fact should be brought out in the explanatory note.

(2) The Town Committee shall simultaneously proceed to draw up an estimate of expenditure, showing separately the charged and the voted items. The Committee shall make a careful estimate of the fixed charges in the following order of priority:—

(i) establishment charges;

(ii) repayment of loans chargeable on the Town Committee during the period for which the budget is prepared;

(iii) payment of "charged expenditure" on the Town Fund under Article 51 of the Basic Democracies Order, 1959.

(iv) collection charges of taxes;

(v) any expenditure in fulfilment of any obligation or in the discharge of any duty imposed on the Town Committee by the Basic Democracies Order, 1959 or under any other law or instruction of the Controlling Authority for the time being in force;

(vi) any expenditure declared by the Town Committee with the previous sanction of the Controlling Authority to be an appropriate charge on the Town Fund;

(vii) any expenditure declared by the Provincial Government to be an appropriate charge on the Town Fund.

(3) If the estimate of current expenditure exceeds the income on current account, the Town Committee shall consider the following measures:

(i) raising of extra revenues by taxes, rates, toll or fees;

(ii) curtailing or postponing expenditure on voted items, keeping in view the priorities indicated in sub-rule (2).

(4) A Town Committee will ensure that the estimate of current expenditure does not exceed the estimated current receipts, provided that the Committee may use accumulated surpluses of past years for meeting a deficit in the current account of a particular year.

(5) Loans will not be used to meet a deficit in the current account.

(6) The Budget will be considered and passed at a special meeting of the Town Committee and shall be submitted to the Controlling Authority by the 1st of June.

7. **Certification of budget**—If the budget is not prepared and sanctioned by a Town Committee before 1st of June, the Controlling Authority may have the necessary statement prepared and certify it, and such certified statement shall be deemed to be the sanctioned budget of the Town Committee.

8. **Re-appropriation of excess expenditure**—No expenditure shall be incurred by a Town Committee in excess of the amount provided under each head:

Provided that the Town Committee may re-appropriate an amount not exceeding 10 per cent. of the provision from the head of account to another, if it does not involve a charged expenditure:

Provided further that the Controlling Authority may allow any transfer of funds, provided it does not contravene any provision of the Order or the rules made thereunder.

9. **Minimum closing balance**—The minimum closing balance of the Town Committee shall not ordinarily be less than one-twelfth of the aggregate expenditure on account of establishment and fixed monthly charges for the whole year or the total average charges for one month.

10. **Revised Estimate**—(1) A Revised Estimate may be prepared if the Town Committee finds that substantial fluctuations are likely to take place between the receipts and expenditure provided for in the budget and the actual progress of receipts and expenditure during the year.

(2) The rules for preparation of budget estimates will apply with necessary changes, to the preparation of Revised Estimate.

11. **Funds for specified scheme**—The Provincial Government may place funds at the disposal of a Town Committee for expenditure on a specified scheme and may direct that the expenditure shall be included in the budget of the Town Committee. If so directed by the Provincial Government, the Town Committee shall incorporate the receipt of the funds and the corresponding expenditure in the Budget Estimate or Revised Estimate, as the case may be.

FORM A

BUDGET OF THE..TOWN COMMITTEE

FOR..

Part I—Current Account

Receipts.	Budget estimate for next year.	Budget or Revised estimate for current year.	Actuals for preceding year.	Expenditure.	Budget estimate for next year.	Budget or Revised estimate for current year.	Actuals for preceding year.
1. Taxes—				1. General Establishment—			
(i) Tax on the annual value of buildings and land.				(i) Salaries and allowances of officials.			
(ii) Tax of the transfer of immovable property.				(a) Charged.			
(iii) Tax on applications for the erection and re-erection of buildings.				(b) Voted.			
				(ii) Other Establishment (voted).			
(iv) Tax on the import of goods for consumption, use or sale in a municipality.				2. Tax collection establishment (voted).			
(v) Tax on the export of goods from a municipality.				3. Health and Sanitations (specify schemes, if necessary).			
(vi) Tax of the nature of tolls.				4. Water-supply and Drainage.			
(vii) Tax on professions, trades and callings.							
(viii) Tax on births, marriages, adoptions and feasts.							
(ix) Tax on advertisements							
(x) Tax on animals							

Receipts.	Budget estimate for next year.	Budger or Revised estimate for current year.	Actuals for preceding year.	Expenditure.	Budget estimate for next year.	Budget or Revised estlmate for current year.	Actuals for preceding year.
(xi) Tax on cinemas, dramatic and theatrical shows and other entertainments and amusements.							
(xii) Tax on vehicles other than motor vehicles and boats.				6. Road Maintenance and Development programme including street lighting, street watering and traffic control.			
2. **Rates**—							
(i) Lighting rate and fire rate.							
(ii) Conservancy rate				7. Civil Defence			
(iii) Rate for the execution of any works of public utility.							
(iv) Rate for the provision of water works or the supply of water.				8. Arboriculture			
3. **Cess**—				9. Education (specify the schemes, if necessary.			
(i) Cess on any of the taxes levied by Government.							
4. **Fees**—							
(i) School fees							
(ii) Fees for the use of benefits derived from any works of public utility maintained by a Town Committee.							

(iii) Fees at fairs, agricultural shows, industrial exhibitions, tournaments and other public gatherings.

(iv) Fees for markets

(v) Fees for licences, sanctions, and permits granted by a Town Committee.

(vi) Fees for the slaughtering of animals.

(vii) Any other fee permitted under any of the provisions of this Order.

5. Fines under the Basic Democracies Order and other Acts or Rules.

6. Any other tax

7. Rents and profits from properties

8. Voluntary contributions

9. Grants—

(a) From Government—

(i) Subvention for dearness allowance

(ii) For other purposes (specify separately).

(b) From other sources (specify sources and purposes separately).

10. Interests on investment.

11. Miscellaneous

Total receipts (Current Account)

Opening balance

10. Miscellaneous—

(i) Audit (charged)

(ii) Election (charged)

(iii) Specify other heads as may be necessary.

Total expenditure (Current Account).
Closing balance

Receipts.	Budget estimate for next year.	Budget or Revised estimate for current year.	Actuals for preceding year.	Expenditure.	Budget estimate for next year.	Budget or Revised estimate for current year.	Actuals for preceding year.
Part II—Capital Accounts.							
1. **Loans—** (a) From the Provincial Government— (i) (ii) (Specify purposes separately) (iii) So on (b) From other sources— (i) (Specify purposes separately) (ii) So on				1. Repayment of loans to the Provincial Government and other creditors (charged) (specify each separately).			
				2. Investment			
				3. Deposits and advances			
2. Accounts repaid to Town Committee (specify sources separately).				4. Amount spent from Loans—(specify purposes separately).			
3. Sale proceeds of investment							
4. Deposits and Advances							
5. Opening balance				5. Closing balance			
Total receipt (Capital Account)				Total expenditure (Capital Account).			
Part III—Special Fund							
1. Zakat— (i) Opening balance (ii) Sale-proceeds of Zakat coupons (iii) Sale-proceeds of Zakat paid in kind.				1. Zakat— (i) Remittance to Collector. (ii) Collection expense. (iii) Other expenditure (specify the items, if any). (iv) Closing balance.			
Total receipt (Special Fund)				Total expenditure (Special Fund).			

FORM B.

(*See* rule 5)

Statement of regular employees................of Town Committee.

Year 19............

Department/ Section or Branch.	Sl. No.	Designa-tion of post.	No. of post.	Name of incumbent.	Scale of pay.	D. A.	P. F. C.	Other allow-ances.	Av. cost P. M.	Annual estimate.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12

Signature of the Chairman or Secretary.

FORM C

(*See* rule 5)

..................................Town Committee.

Year.....................

Statement showing amounts received from Government for expenditure on specific schemes.

Serial No.	Name and brief description of schemes.	Amount received from Government.	Amount incurred or likely to be incurred during the year.	Probable balance in hand.	Remarks.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	

Signature of the Chairman or Secretary.

NOTIFICATION

No. HSLG/S-VIII/3R-16/60/229—16th November 1960—In exercise of the powers conferred by clause (2) of Article 89 read with item 14 of the Sixth Schedule of the Basic Democracies Order, 1959 (President's Order No. 18 of 1959), the Governor is pleased to make the following rules, namely—

THE EAST PAKISTAN TOWN FUND (CUSTODY AND INVESTMENT) RULES, 1960.

1. **Short title and commencement**—(1) These rules may be called the East Pakistan Town Fund (Custody and Investment) Rules, 1960.

(2) They shall come into force at once.

2. **Custody of Fund**—(1) All moneys credited to the Town Fund shall be kept in a Government treasury or in a Bank transacting the business of a Government treasury or in a Post Office Savings Bank or in such Scheduled Banks as may be notified by the Provincial Government from time to time :

Provided that when moneys received or collected on account of the Town Committee cannot be immediately remitted to the treasury or the Bank or the Post Office Savings Bank or the Scheduled Bank in which the Town Fund is deposited, they shall be kept in a strong iron-safe secured by two locks of different patterns. As an invariable rule, all the keys of a particular lock shall be kept in the same person's custody and, as a general rule, the keys of one lock should be kept apart from the keys of the other lock and in a different person's custody. The custodian of one set of keys should be any member or Committee Officer who may be placed in charge of the cash-chest by the Town Committee in a meeting, and of the other, the cashier. The chest shall never be opened or closed without both custodians being present.

(2) The Savings Bank Pass Book issued by the Post Office or the cheque-book issued by the treasury or the bank shall be kept in the personal custody of the Chairman or with such official as may be authorised by him in writing in this behalf with the previous permission of the Collector.

3. **Imprest money**—The Chairman or such official as may be authorised by him in writing, may keep an imprest in cash not exceeding Rs. 300 as may be specified by the Collector in each case and the person holding such imprest should keep the cash in his personal custody.

4. **Investment of Town Fund**—(1) A Town Committee may invest the Provident Fund balances of its employees and other surplus funds in securities of the Central or Provincial Government, National Savings Certificates or in fixed deposits with such Schedule Banks as may be approved for this purpose by the Provincial Government.

(2) A Town Committee shall take the prior permission of the Collector in case it proposes to invest surplus funds, the amount of which exceeds one-half of the budgetted expenditure for the year.

5. **Special Funds (Zakat Fund)**—(1) A Town Committee shall keep separate fund for Zakat.

(2) The following amounts shall be credited to the Zakat Fund, namely—

(i) Sale-proceeds of Zakat coupons ;

(ii) Sale-proceeds of Zakat paid in kind.

(3) The following expenditure only may be charged to the Zakat Fund, namely—

(i) remittances of 10 per cent. of the sale-proceeds of Zakat coupons to the Collector ;

(ii) expenses of collection of Zakat ;

(iii) expenditure on items eligible for Zakat under Muslim head ;

(4) The balance in the Zakat Fund shall not be utilised for any other expenses nor shall it be permissible to invest the Zakat Fund in securities, etc.

6. **Special Fund**—A Town Committee may establish a sinking fund and/or other special fund after making bye-laws for the receipt and expenditure of such a fund, with the approval of the Commissioner.

NOTIFICATIONS

No. S/IX/1U-9/60/990—22nd November 1960—In exercise of the powers conferred by Article 89 of the Basic Democracies Order, 1959 (President's Order No. 18 of 1959), read with clause (6) of Article 11 and sub-clause (19) of clause (1) of Article 3 thereof, the Governor is pleased to make the following rules, namely ;

Rules

(1) These rules may be called the East Pakistan Basic Democracies (Payment of Honorarium to Chairman of Union Committee) Rules, 1960.

(2) They shall come into force at once.

(3) There shall be paid to the Chairman of a Union Committee an honorarium of Rs. 300 per annum.

(4) The Chairman shall draw the amount of honorarium from the fund of the Municipal Committee concerned in equal quarterly instalments of Rs. 75 each.

No. S/IX/1U-9/60/991—22nd November 1960—In exercise of the powers conferred by Article 89 of the Basic Democracies Order, 1959 (President's Order No. 18 of 1959), read with clause (6) of Article 11 and sub-clause (19) of clause (1) of Article 3 thereof, the Governor is pleased to make the following rules, namely :

Rules

(1) These rules may be called the East Pakistan Basic Democracies (Payment of Honorarium to Chairman of Town Committee) Rules, 1960.

(2) They shall come into force at once.

(3) There shall be paid to the Chairman of a Town Committee an honorarium of Rs. 600 per annum.

(4) The Chairman shall draw the amount of honorarium from the fund of the Town Committee in equal quarterly instalments of Rs. 150 each.

NOTIFICATION

No. HSLG/S-VIII/BD-75/59/246—25th November 1960—In exercise of the powers conferred by Article 79 of the Basic Democracies Order, 1959, the Governor is pleased to make the following rules, namely:—

1. **Short title and commencement**—(i) These rules may be called the East Pakistan Local Councils (Training of Members and Staff) Rules, 1960.

(ii) They shall come into force at once.

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

(i) "Administrator" means the administrator of the National Development Organisation, East Pakistan; and

(ii) "Director" means the Director of National Development Organisation, East Pakistan or the Director of the Pakistan Academy for Village Development, Comilla.

(2) Unless there is anything repugnant in the subject or context, the other words and expressions used in these rules shall have the same meaning as assigned to them in Article 3 of the Basic Democracies Order, 1959.

3. **Training**—In order to train the Chairman, members and officers and servants of the Local Councils properly to perform the functions and discharge the duties assigned to them under the Order or any rules, regulations, or by-laws made thereunder, there shall be held training courses, at such places and for such periods as may be determined by the Provincial Government from time to time.

4. **Organisation and conduct of training Course**—(1) The responsibility for the organisation and conduct of the Training Courses shall rest with the—

(a) Commissioner, in the case of Divisional and District Councils,

(b) Collector, in the case of Thana Councils and Union and Town Committees, and

(c) Subdivisional Officer, in the case of the Union Councils.

(2) The Administrator shall be in overall charge of such training courses.

(3) The Director, the Officers subordinate to the Director and the Officers in charge of Government Departments at various levels shall render such help and assistance as may be required by the Authorities organising the courses or by the Administrator.

5. **Compulsory training of members and staff**—(1) The Chairmen, members, Secretary and such other staff of every Local Council as may be specified may be required by the Controlling Authority to attend any Training Course.

(2) The Controlling Authority may exempt any person required to attend a Training Course under rule (1) from attending that course or direct that such person may attend a Training Course to be held subsequently.

(3) The Controlling Authority may, on reasonable grounds, allow any such person as aforesaid attending a Training Course, leave of absence for such period as may be considered reasonable.

(4) Except as provided in sub-rules (2) and (3), wilful absence from a training course without reasonable cause, shall, in the case of a Chairman or member of a Local Council, amount to misconduct within the meaning of sub-clause(c) of clause (2) of Article 25 of the Order, and in the case of any servant of a Local Council, make him liable to disciplinary action under the Service Rules.

6. **Courses of study**—The curriculum for training at a Training Course shall include training in the following topics, namely:—

(i) general knowledge of the essential provisions of the Order, and the rules made thereunder;

(ii) general knowledge of the organisation and functions of the various nation-building departments with particular reference to Basic Democracies;

(iii) general principles of community development with particular reference to the dovetailing of community development work with Basic Democracies;

(iv) planning of programmes for development, with particular reference to the framing of development plans by Basic Democracies;

(v) general principles of leadership with a view to associating people in programmes of self-help and mutual assistance; and

(vi) such other special topics as may be specified by the Administrator from time to time.

7. **Instructors**—For imparting training at a Training Course, the Director shall arrange for the necessary instructors and may, in consultation with the Authorities Organising such course, call upon the various beneficent Government Departments for such assistance as may be necessary.

8. **Certificates**—At the end of the Training Course, such trainees as have satisfactorily completed the course, shall be awarded certificate to that effect.

9. **Finance**—The expenditure on account of travelling allowance and daily allowance of members and staff of a Local Council undergoing such training shall be met from the fund of the Local Council concerned. The Controlling Authority may also require a Local Council to pay towards some other charges involved by such training.

[SCHEME]

TRAINING OF MEMBERS AND STAFF OF LOCAL COUNCILS

It has been decided by the Government that the members as well as staff (where necessary) of the different tiers of the Basic Democracies should be given some orientation training. It is neither possible nor necessary that this training should be very exhaustive or elaborate. On the other hand, it is thought that this training should attempt to give to the members a bird's eye view of different branches of Government and Basic Democracies and a general idea about co-ordination, planning for development, methods of extension and improved techniques in the different fields of productive and development activities.

It is presumed that official members of the different Councils will not be required to attend the proposed training courses as they are expected to undergo similar training at the Pakistan Academy for Village Development, Comilla, and the different National Development Training Institutes in the Province.

2. The training envisaged, therefore, involves the following categories of persons—

(A) Non-official members of the Provincial Development Advisory Council.

(B) Non-official members of the Divisional Councils.

(C) Non-official members of the District Councils.

(D) Non-official members of the Thana Councils.

(E) Non-official members of the Town Committees and the Union Committees.

(F) Members of the Union Councils.

(G) Secretary and specified members of staff of Local Councils.

(A) The training of the members of the Provincial Development Advisory Councils should be for about a fortnight and shall be taken up by the Pakistan Academy for Village Development, Comilla. Necessary steps for arranging the training by the said Institute shall be taken by the Provincial Government.

(B) The training of the members of the Divisional Councils also should be or about a fortnight and shall be undertaken by the Institutes specified below—

(a) Chittagong Division ...	By the Pakistan Academy for Village Development, Comilla.
(b) Dacca Division ...	By the Tejgaon National Development Institute.
(c) Rajshahi Division ...	By the Gaibandha National Development Institute.
(d) Khulna Division ...	By the Daulatpur National Development Institute.

Necessary arrangements in this behalf shall be made by the respective Divisional Commissioner.

(C) The training of the members of the District Councils which should also be for about a fortnight shall have to be arranged in the respective district Headquarters by the Divisional Commissioner concerned with the help of the Heads of various Nation-Building Departments.

(D) The members of the Thana Councils may also be given training for a week or so in the Subdivisional Headquarters within whose jurisdiction they fall. It shall be the responsibility of the Collector to arrange the course with the assistance of the officers of different Departments at the Subdivisional level.

(E) The members of Union Committees and Town Committees may be given training for a week or so in the Municipality or town concerned. The responsibility for training Basic Democracies in Urban areas shall be taken up by Social Welfare Organisers/Urban Community Development Officers with such adjustments as may be necessary. The District Magistrate shall arrange the training accordingly and designate a senior officer to supervise the activities of such Centres in Urban areas.

A tentative syllabus as to the subjects that may be included in the training course for the abovementioned categories of members has been given a, Appendix "A". It may, however, be modified to suit particular conditionst where necessary. For instance, in the case of Union and Town Committees, the Appendix "A" may have to be modified with an eye to the role to be played by these Committees in Urban areas under the provisions of the Municipal Administration Ordinance, 1960, and the rules, regulations and by-laws made thereunder.

The Departments concerned shall be responsible for deputing lecturers on particular subjects and for supply of scripts and teaching aids in their respective fields. The Pakistan Academy for Village Development, Comilla, and the National Development Institutes which have some scripts on different subjects shall supply them purpose of the training.

(F) The training of the members of the Union Council shall have to be arranged on a peripatetic basis and should not be more than a week. A training course should be arranged for the members of two Union Councils at a time at some suitable place. The training centre should be so situated as to enable all the members to attend the course conveniently from home. The Circle Officer, or the Development Officer or any other Officer so nominated by the Controlling Authority shall be in charge of the training. The Subdivisional Officer shall constantly supervise and guide the activities of the Training Centres and make suggestions for their improvement.

A tentative syllabus of this training is given at Appendix "B" which may be modified to suit the local circumstances. The training programme should be so arranged as not to require the lecturer on a particular subjects to halt at the Training Centre for more than a day or two. The help of the officers of the different Nation-building Departments at the Thana level and if possible, at the Subdivisional level will obviously have to be taken to arrange this peripatetic course. Once a training course for members of two Union Councils is over, the whole thing may be repeated in the same way for the remaining Councils. In this way, it is expected that all the members of the Union Councils may be covered in course of two to three months.

(G) The Secretary and such other member or members of the staff of a Local Council as may be specified by the Controlling Authority may also be given training in the same place and by the same agency along with the members of the respective Council. While affording them a bird's eye view of the various functions of the respective Council the Secretary and the members of the staff concerned may be specially acquainted with the office routine, preparation of budget, maintenance of accounts, registers and records, etc.

3. The financial responsibility for arranging these training course shall, in the case of members of the Provincial Development Advisory Council, rest on the Provincial Government and in the case of other Councils on the respective Controlling Authority.

The expenditure on account of Travelling Allowance and Dearness Allowance of the Government officers of the different Departments who may be required to tour in connection with the training programme shall be borne by the respective Department. The expenditure in connection with supply of teaching aids and materials by the different institutions and Departments shall aslo be borne by the Institutions and Departments concerned.

The expenditure on account of Travelling Allowance and Dearness Allowance of the members of the Provincial Development Advisory Council shall be met from the Provincial revenues and that on account of the members and staff of the Divisional Councils, District Councils and Thana Councils shall be met from the local fund of the Council concerned. In the case of the Divisional and Thana Councils which are financed by Government, necessary fund for the purpose may be provided by the Government.

No Travelling Allowance and Dearness Allowance will be necessary for members and staff of the Union Councils, Union Committees and Town Committees as they will attend the course from home. However, an amount of rupee one per member or staff per day may be provided for light refreshment from the fund of the Union Council, Union Committee or Town Committee concerned.

[In the case of V-AID Areas, it may perhaps be possible to meet the expenditure from the funds provided for training.]

APPENDIX A.

Training course for non-official members of Basic Democracies Councils other than the Union Council.

INTRODUCTION

In this outline we have tried to give the non-official members some elementary ideas about the working of the Councils, the departmental programme, co-ordination and planning. They have been introduced to extension methods and the economics of co-operatives and cottage industries.

2. This training can be organised jointly by the Civil Service Officers and the departmental experts.

3. Teaching materials should be prepared beforehand and circulated to the trainees.

4. Some scripts are available at the Academy and can be sent on request.

(I) Basic Democracies—

(*a*) The Union Council, the Union Committee and the Town Committee.
(b) The Thana Council.
(c) The Upper Tiers.

(II) Development Programmes—

(a) V-AID (N.D.O.).
(b) Agriculture.
(c) Animal Husbandry, Fishery and Forestry.
(d) Health and Education.
(e) Co-operatives and Cottage Industries.

(III) Co-ordination—

(a) Inter-Departmental Co-ordination.
(b) Co-ordination between Government Plans and People's Programme.
(c) Councils as media of co-ordination.

(IV) Planning for Development—

(a) Problems of Development in East Pakistan.
(b) Basic Elements in Planning.
(c) National Planning and People's Problems.
(d) Councils as Planning Bodies.
(e) Role of Members in Execution of Plans.

(V) Improved Methods and Extension—

(a) Extension as an instrument of Development.
(b) Farming in Pakistan and Application of Scientific Knowledge.
(c) Role of Basic Democrats.

(VI) Cottage Industries—

(a) Development and Cottage Industries.
(b) Cottage Industries as Subsidiary Occupation.
(c) Scientific Poultry Raising.
(d) Introducting Bee-keeping

(VII) Co-operatives—

(a) Development and Co-operatives.
(b) Bases of Co-operatives.
(c) Guiding Principles.
(d) Supporting Co-operatives.
(e) The Ideal Co-operative.

(VIII) Meetings and Conferences—

(a) How to participate.
(b) Proceedings and follow up.
(c) Monthly and Quarterly Reports.

(IX) Office works—

(a) Office Routine.
(b) Preparation of Budget.
(c) Maintenance of Accounts, Registers, Records, etc.

APPENDIX B.

Training course for Union Council Members.

INTRODUCTION

1. The training has been divided under 7 heads. It would be possible to allot parts of it to departments in such a manner that the officer will not be required to spend more than one or two days with the training Camp.

2. Teaching materials can be prepared by the departmental experts.

3. Some teaching materials in the shape of instruction, booklets and scripts has been prepared at the Academy and can be sent on request.

(I) Union Council and Rural Development—

(a) Rural Development—Meaning and Significance.
(b) Union Council—Role and Fund.
(c) Thana Council—Role.
(d) Role of Union Council Members.

(II) Improved Methods of Cultivation—

(a) Seeds—Improved Varieties, Selection, Treatment and Local Multiplication.
(b) Land Preparation.
(c) Line sowing and use of Implements (Weeder, Seedrill, Hand hoe).

(d) Interculture.

(e) Role of Union Council Members.

(III) Manures and Fertilizers—

(a) Kinds—Organic, Inorganic.

(b) Compost Making—Cowdung and Urine Preservation.

(c) Chemical Fertilizers—Proper and Improper use, Supply and Cost.

(d) Role of Union Council Members.

(IV) Plant Protection—

(a) Common Plan Insects and their Incidence (Paddy, Vegetable, Potato, Sugarcane, Jute).

(b) Preventive and Remedial Measures—Medicines, Source of availability, Method of Applications.

(c) Role of Union Council Members—

(V) Animal Husbandry and Fishery—

(a) Feeds and Feeding.

(d) Breeding and Care.

(c) Animal Diseases and Control Measures.

(d) Fish Culture.

(e) Role of Union Council Members—for Control of Cattle Disease, use of Derelict Tanks, etc.

(VI) Health and Sanitation—

(a) Village Sanitation—Cleaner Villages, Drainage Facilities, Waste Disposal, Bored Hole Latrines, etc.

(b) Control of Disease—Inoculation, Vaccination, Prevention of Food Contamination, Pure Water Supply, Proper Medical Facilities.

(c) Family Planning—Needs and Measures.

(d) Role of Union Council Members.

(VII) Cottage Industries and Co-operatives—

(a) Cottage Industry as Subsidiary Occupation.

(b) Poultry Raising.

(c) Bee-keeping, Sericulture and Spinning, General Idea, Booklets to be supplied.

(d) Co-operative pooling of Cattle and Implements for Cultivation.

(e) Savings, Deposits and Accounts.

(f) Securing Credit—Agencies, Rules and Regulations.

(g) Role of Union Council Members.

(VIII) Office work—

(a) Office Routine.

(b) Preparation of Budget.

(c) Maintenance of Accounts, Registers, Records, etc.

NOTIFICATION

No. HSLG/S-VIII/3R-14/61/39—31st January 1961—In exercise of the powers conferred by Article 89, read with Article 56 and Item 18 of the Sixth Schedule of the Basic Democracies Order, 1959 (President's Order No. 18 of 1959), the Governor is pleased to make the following rules, namely:—

THE EAST PAKISTAN TOWN COMMITTEES (PROPERTY) RULES, 1961

1. Short title and commencement—(1) These rules may be called the East Pakistan Town Committees (Property) Rules, 1961.

(2) They shall come into force at once.

2. Definitions—Unless there is anything repugnant in the subject or context, the words and expressions used in these rules shall have the same meaning as are respectively assigned to them in Article 3 of the Basic Democracies Order, 1959 hereinafter referred to as the Order.

3. Town property—(1) A Town Committee may acquire by gift, purchase or otherwise, and hold property whether movable or immovable, within or without the limits of the town.

(2) All property within the town of the nature specified below, other than property maintained by the Central or the Provincial Government or another local authority, shall vest in and belong to the Town Committee and shall with all other property of whatsoever nature or kind which may become vested in the Town Committee, be under its direction, management and control:

(a) all public street, including the soil, the pavement, stones and other materials thereof, and all drains, bridges, culverts, trees, erections, materials, implements and other things provided for such streets;

(b) all public channels, water courses, springs, tanks, ghats, reservoirs, cisterns, wells, aqueducts, conduits, tunnels, pipes, pumps and other waterworks, whether made, laid or erected at the cost of the Town Committee or otherwise, and all bridges, buildings, engines, works materials and things, connected therewith or appertaining thereto, and also any adjacent land (not being private property) appertaining to any public tank:

Provided that water pipes and any water works connected therewith or appertaining thereto which with the consent of the Town Committee are laid or set up in any street by the owners of any mill, factory, dockyard, workshop or the like, primarily for the use of their employees shall not be deemed to be public water-works by reason of their use by the public;

(c) all public sewers and drains, and all works, materials and things appertaining thereto and other conservancy works:

Provided that for the purpose of enlarging, deepening or otherwise repairing or maintaining any such sewer or drain the subsoil appertaining thereto shall be deemed to vest in the Town Committee:

Provided also that where any installation or work for the treatment or disposal of sewage is constructed by the owners of any mill, factory, dockyard, workshop or the like, primarily for the use of their employees, the laying of sewers and other things appertaining thereto in a street with the consent of the Town Committee shall not by virtue of this clause or by reason of their use by the public cause such installation or sewers or works appertaining thereto to vest in the Town Committee;

(d) all sewage, rubbish and offensive matter deposited on street or collected by the Town Committee from streets, latrines, urinals, sewers, cesspools and other places;

(e) all public lamps, lamp-posts and apparatus connected therewith or appertaining thereto; and

(f) all buildings erected by the Town Committee and all lands, buildings or other property transferred to the Town Committee by the Central or the Provincial Government or acquired by gift, purchase or otherwise for local public purposes.

(3) The Provincial Government may, by notification, exclude any street, bridge sewer or drain from the operation of this rule:

Provided that, if the cost of the construction of the work shall have been paid from the Town Fund, such work shall not be excluded from the operation of this rule or without the consent of the Town Committee at a meeting.

(4) All property, movable or immovable, and all interest of any kind whatsoever, derived under any of the repealed enactments specified in Schedule I of the Municipal Administration Ordinance 1960, or otherwise and vested in or held in trust for, the late Municipal body shall become vested in the Town Committee and all rights of whatsoever description used, enjoyed or possessed by the late Municipal body under any such enactment shall become vested in the Town Committee.

4. Transfer of private streets, etc., to Town Committee—The Town Committee at a meeting may agree with the person in whom the property in any street, bridge, tank, ghat, well, channel or drain is vested to take over the property therein or the control thereof, and after such agreement may declare by notice in writing put up thereon or near thereto, that such street, bridge, tank, ghat, well, channel or drain has been transferred to the Town Committee.

Thereupon the property therein or the control thereof, as the case may be, shall vest in the Town Committee and such street, bridge, tank, ghat, well, channel or drain shall thenceforth be repaired and maintained out of the Town Fund.

5. Transfer of certain public institutions to the Town Committee—(1) Any hospital, dispensary, school, library, museum, rest-house, ghat or market within a Town not being private property or the property of a religious institution or society, and all furniture and other articles appertaining thereto, not being such property may by order of the Provincial Government duly published on the spot, be vested in the Town Committee; and thereupon all endowments or funds belonging thereto shall be transferred to, and vested in, such Town Committee as trusted for purposes to which such endowments and funds were lawfully applicable at the time of such transfer:

Provided that no such order shall be published until one month after notice of the intention to transfer such property shall have been published in the Official Gazette and in Bengali within the Town.

(2) If the Town Committee at a meeting, after publication of the said notice, object to the transfer to itself of any hospital, dispensary, school, library, museum, rest house, ghat or market on the ground that its funds cannot bear the charge then such transfer shall not be made save under such conditions, as the Town Committee at a meeting may agree to accept.

(3) Sub-rule (*1*) shall not apply to any hospital, dispensary, school, library, museum, rest-house, ghat, or market which is vested in the Official Trustee of East Pakistan, or to any hospital, dispensary, school, library, museum, rest house, ghat, or market which is under the control of a properly-constituted committee of management without the previous concent in writing of such committee of management.

6. **Management and maintenance of property**—Within the limits of the funds at its disposal, a Town Committee may provide for the management and maintenance of all property belong to and vesting in the Town Committee.

7. **Property developement scheme**—A Town Committee may frame and enforce property development schmes, provided that any such scheme estimated to evolve an expenditure exceeding Rs.10,000 shall not be commenced without the previous sanction of the Controlling Authority.

8. **Sale, lease, etc., of Town property**—A Town Committe may, with the previous sanction of the Controlling Authority, sell, lease, exchange or otherwise dispose of any Town property not required by it for carrying out the purposes of the Order on such terms and conditions as the Town Committee may at a meeting determine.

9. **Record of property**—A Town Committee shall maintain a proper record of all Town property in stock books maintained for the purpose. When any such property is subsequently disposed of by sale or in any other manner, the same shall be entered in the appropriate column of the stock book.

10. **Maps and Plans**—A Town Committee may, and if so required by the Controlling Authority shall maintain maps and plans of its property.

11. **Annual verification**—A Town Committee shall arrange for annual verification of its property and for this purpose, the Chairman or one or more members of the Town Committee appointed by the Chairman in this behalf shall verify such percentage of the Town property as the Chairman may decide, provided that less than 10 per cent. of the property entered in each stock book shall be verified each year.

12. **Periodical stock-taking**—A Town committee may, and if required by the Controlling Authority, shall also arrange for periodical stock-taking of any Town property.

13. Acquisition of land—(1) When any land whether within or without limits of a Town, is required—

(a) for the purposes of the order, or

(b) for the recoupment of the cost or any portion of the cost of carrying out any such purpose,

the provincial Government may, at the request of the Town Committee at a meeting, proceed to acquire it under the provisions of the Land Acquisition Act, 1894.

(2) Before requesting the Provincial Government to acquire land for the purposes referred to in clause (b) of sub-section (*1*) of the Town Committee shall obtain previous sanction of the Provincial Government and give due notice of its intention and an opportunity to any objector, who appears within such period as it may fix, to be heard in this connection.

(3) On payment by the Town Committee of the compensation awarded under the Land Acquisition Act, 1894, and of any other charges incurred in acquiring the land including costs, if any, incurred by the Provincial Government in proceedings subsequent to acquisition, the land shall vest in the Town Committee.

(4) The Town Committee shall be bound to pay to the Provincial Government the cost, including all charges and costs referred to in sub-rule (3), of any land acquired for the Town Committee on its request under the provision of sub-rule (1).

14. Abandonment of acquisition in consideration of special payment—(1) in any case in which the Town Committee proposes to acquire any land for the recoupment of the cost of carrying out any of the purposes of the Order the owner of the land or any person having an interest therein greater than a lease for years having seven years to run may make an application to the Town Committee requesting that the acquisition of the land be abandoned in consideration of the payment by such person of a fee to be fixed by the Town Committee in that behalf.

(2) The Town Committee shall admit every such application if it reaches them before the time fixed by the Collector under section 9 of the Land Acquisition Act, 1894, for making claims in reference to the land:

Provided that unless the application is made jointly by all persons who have an interest in the land greater than a lease for years having seven years to run, the application shall not be admitted unless the person applying undertakes to pay in one instalment the full fee payable under sub-section (3) and furnishes security to the satisfaction of the Town Committee.

Explanation—A mortgage shall not be deemed to be a person having an interest in the land greater than a lease for years having seven years to run.

(3) The Town Committee, on admission of any such application shall forthwith inform the Collector, about such admission and the Collector shall thereupon stay proceedings for the acquisition of the land for such period as the Town Committe may request and the Town Committee shall proceed to fix a fee in consideration of which the acquisition of the land may be abandoned.

(4) In fixing the fee to be paid in consideration of the abandonment of the acquisition of the land, the Town Committee shall, so far as practicible, fix a sum whieh represents two-third of the increment in the value of the land which will in its opinion accrue to that land as a result of the improvements effected in the locality by the scheme for the purposes of which the acquisition has been sanctioned.

(5) Such fee shall be and remain a charge on the land, in respect of which it has been fixed, until the repayment thereof with interest in the manner hereinafter provided and shall be payable by the applicant on or before a date to be fixed by the Town Committee in this behalf and sueh date shall not be less than four years from the publication of the notification under section 6 of the Land Acquisition Act, 1894, not shall such date be a date before that on which the scheme is declared by the Town Committee to be completed in so far as it affect such land.

(6) Before the date so fixed, the person from whom the Town Committee has arranged to accept the said fee, may, if the Town Committee is satisfied that the security offered by him is sufficient, execute an agreement with the Town Committee either—

(i) to leave the said fee, outstanding as a charge on his interest in the land subject to the payment in perpetuity of interest at a rate not exceeding seven per cent. per annum, the said interest to run from the date fixed under sub-rule (5), or

(ii) to pay the said fee by such number of equal yearly or half-yearly instalments of principal or of principal and interest, as may be approved by the Town Committee interest in both cases being calculated at a rate not exceeding seven per cent. per annum on the amount outstanding.

(7) when the said fee has been paid on or before the date fixed under sub-rule (5), or when an agreement has been executed in pursuance of sub-rule (6) in respect of any land, the proceedings for the acquisition of land shall be deemed to be abandoned.

(8) If the said fee be not paid on or before the date fixed under sub-rule (5), the Collector shall then proceed to acquire the land.

(9) If any sum payable under an agreement executed in pursuance of sub-rule (5), be not paid on the date on which it is due, or on such later date as the Town Committee may in its discretion fix in this behalf, so much of the fee fixed by the Town Committee under sub-rule (3) as is still unpaid shall be payable on that date in addition to the said sum.

(10) At any time after an agreement has been executed in pursuance of clause (i) of sub-rule (6) any person may pay off the balance outstanding of the charge credited thereby with interest due, if any, at a rate not exceeding seven per cent. per annum up to the date of such payment.

15 Recovery of money payable in pursuance of rule 12—When an agreement has been executed by any person in pursuance of sub-rule (6) of rule 14 in respect of any land and any money payable in pursuance of that rule is not duly paid, the same shall be recoverable by the Town Committee (together with interest up to the date of realization, at a rate not exceeding seven per cent. per annum), under the provisions of these rules; and, if not so recovered, the Town Committee may, after giving public notice of its intention to do so, and not less than one month after the publication of such notice, sell the interest of the said person or his successor in such land by public action, and may deduct the said money and the expenses of the sale from the proceeds of the sale, and shall pay the balance (if any) to the Person or his successor.

16. **Acquisition by fresh declation**—If any land in respect of which an agreement has been executed, or a payment has been accepted in pursuance of sub-rule (6) of rule 14, be subsequently required for any of the purposes of the Order, the agreement or payment shall not be deemed to prevent the acquisition of the land in pursuance of a fresh declation published under section 6 of the Land Acquisition Act, 1894.

NOTIFICATION

No. S-VIII/3R-77/60/56—16th February 1961—In exercise of the powers conferred by clause (2) of Article 89, read with item 22 of the sixth schedule of the Basic Democracies Order, 1959 (President's Order No. 18 of 1959) and Notification No. S/IX/2C-7/60/918, dated the 3rd November 1960, the Governor is pleased to make the following rules, namely:—

THE EAST PAKISTAN TOWN COMMITTEE (TAXATON) RULES, 1961

CHAPTER I

Preliminary

1. **Short title and commencement**—(1) These rules may be called the East Pakistan Town Committee (Taxation) Rules, 1961.

(2) They shall come into force at once.

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

(a) "month" means a calendar month;

(b) "Ordinance" means the Municipal Administration Ordinance, 1960;

(c) "year" means a financial year.

(2) Unless there is anything repugant in the subject or context, the other words and expressions used in these rules shall have the same meaning as assigned to them in section 3 of the Ordinance.

CHAPTER II

General provisions relating to Town taxes, rates, etc.

3. **Manner of levying taxes etc.**—(1) All proposals for levy of any tax, rate, toll or fee under section 33 of the Ordinance shall be considered and decided in a special meeting of the Town Committee.

(2) The Town Committee shall submit a proposal for levy of any tax, rate, toll or fee to the Government for sanction through the Collector and the

Commissioner. While submitting the proposal, the Town Committee shall supply the following particulars, namely:—

(i) name of the tax, rate, toll or fee;

(ii) rate or rates at which it is proposed to be levied;

~~(iii) the annual estimated~~ yield;

(iv) the persons, properties or goods which will be subject to it;

(v) whether any exception is proposed (in addition to those provided for in these rules);

(iv) proposed arrangement for assessment and collection of the tax, rate, toll or fee and the additional expenditure to be incurred on collection;

(vii) existing taxes, rates, tolls, fees and annual yield thereof separately;

(viii) income and expenditure of the Town Committee during the last three years, where available;

(ix) object of levying the tax, rate, toll or fee etc., that is whether to meet deficit in the current account or to undertake any new development scheme; and

(x) the proposed date of enforcement.

(3) Simultaneously the Town Committee will arrange for publication of the proposal at the office of the Town Committee and at some conspicuous place within the jurisdiction of each Ward and such other places as the Controlling Authority may direct.

(4) Persons affected by the proposed levy shall, within one month from the date of publication of the proposal under sub-rule (3), be entitled to make suggestions or file objections with the Town Committee for the consideration of the Government.

The Town Committee shall forward the same with its comments to Government through the Collector and the Commissioner.

4. **Sanction of proposal**—The Government may, after consideration of the suggestions or objections, if any, either sanction the proposal with or without modification, or reject it.

5. **Notification of levy**—After the Government have sanctioned the levy of a tax, rate, toll or fee they shall notify the same through the official gazette an also arrange for publication in the Town. The date from which the levy will take effect shall be specified in the notification.

6. **Direction by Government**—(1) A directive issued by the Government under section 36 of the Ordinance shall be considered by the Town Committee within one month of its receipt.

(2) The Town Committee shall arrange to publish the directive received from the Government in the manner laid down in sub-rule (3) of rule 3.

(3) Persons affected by the directive shall, within one month from the date of its publication under sub-rule (2) be entitled to make suggestions or lodge objections which may be taken into consideration by the Government. Suggestions or objections shall be submitted, at the office of the Town Committee who shall forward the same to the Government through the Collector and the Commissioner.

(4) The Government may, after consideration of the suggestions or objections if any, either confirm the directive with or without modification, or rescind it.

(5) The final order of the Government shall be notified in the official gazette and also published in the Town. The date of enforcement of the final order shall also be specified in the notification.

7. **Production of record, etc., and inspection under section 37**—(1) Unless otherwise provided for specifically in these rules, the Chairman or any officer of the Town Committee authorised by the Chairman in writing, may issue notice requiring a person to produce such record or accounts or to present such goods or animals liable to any tax, rate, for the purpose of inspection. The notice shall contain the date, time and place at which the article is to be produced or presented.

(2) The Chairman may, by a general or specific order, authorise any official of the Town Committee in writing to enter upon any premises for the purpose of inspection. The inspection shall be made between sunrise and sunset.

8. **Petition against valuation, assessment, etc.**—Any person who has been assessed to a tax, rate, toll or fee under the Ordinance may object to the valuation or assessment thereof, or his liability to be so taxed, by a petition presented to the Town Committee within fourteen days from the date of publication of notice of such assessment.

(2) The petition shall state clearly the grounds of objection to the valuation or assessment or to the liability of the petitioner.

(3) The Town Committee after due consideration of the petition may cancel or modify the valuation or assessment or pass such order as it deems fit.

(4) Any person aggrieved by an order of the Town Committee may appeal to the Controlling Authority within one month of receipt of the order. The decision of the Controlling Authority, on such appeal, shall be final.

9. **Arrangement for collection of tax, etc.**—(1) A Town Committee may make arrangement for collection of taxes, rates, tolls or fees levied by it as well as other dues under the Ordinance and under rules, or by-laws thereunder except such taxes, rates, etc., if any as are already being levied and collected by Government.

(2) The time and place of receiving payment of taxes, rates, etc., shall be notified to the public along with the list of persons authorised to receive money on behalf of the Town Committee. Such notice shall be hung up in a conspicuous place in the office of the Town Committee and shall also state the hours of the day (except Sunday and other recognised holidays) when the office shall remain open for the receipt of money and transaction of business.

(3) Any person assessed to any tax, rate, toll or fee may, instead of making payment to the office of the Town Committee as aforesaid, pay the tax, rate, etc., on demand to any person authorised to collect the same outside the office premises.

(4) A Town Committee shall grant receipts for sums received by it. The receipt shall state the amount paid and the account thereof and it shall be deemed to be properly signed if it bears a facsimile of the signature of the Chairman, stamped thereupon. It shall also be duly signed by the persons authorised by the Municipal Committee to collect taxes, etc., at the time of receiving payment.

10. **Tax, etc. when due**—Except as otherwise provided in these rules a tax, rate, toll or fee or any other sum payable under the Ordinance ,or any rule or by-law thereunder shall be payable by the assessee concerned within such reasonable period of notification of its levy to the assessee as may be specified by the Town Committee in this behalf.

11. **Postponement of realisation of any tax, etc.**—Notwithstanding anything contained in rule 10 a Town Committee may postpone realisation of any tax, rate, toll or fee or any other sum due to it, on account of hardship for a period not exceeding six months and in the case the building remain vacant for more than sixty days. In the latter case, the assessee shall be entitled to a remission to the extent of three -fourths of the amount due on account of such period.

12. **Recovery of arrear taxes, etc.**—(1) Subject to the provision of rule 11, if any person fails to pay any tax, rate, toll or fee, or nay instalment thereof, for any other dues within the specified time, the Town Committee shall cause a lst of such arrears to be prepared and shall display it on the notice-board of the Town Committee and simultaneously a notice shall be served on the defaulters individually.

(2) On the expiry of fifteen days from the date on which the arrears list is so displayed and notice served, the Town Committee may proceed to recover the arrears as a public demand or as arrears of land revenue, and where a Town Committee has been empowered under sub-section (3) of section 38 of the Ordinance, it may proceed to recover the amount due by distress and sale of movable property belonging to the person concerned.

13. **Power under sub-section (3) of section 38 by whom to be exercised**—(*1*) The power to recover arrears of taxes, rates, tolls, fees, etc., by distress and sale of movable property under sub-section (3) of section 38 of the Ordinance shall be exercised by the Chairman of the Town Committee.

(2) The Chairman of the Town Committee shall issue the warrant of distress and sale of movable property.

(3) Any salaried employee of the Town Committee duly authorised by the Chairman in this behalf shall execute the warrant.

(4) In case there is any apprehension of breach of peace in the execution of Distress Warrant the Chairman of the Town Committee, when required, may ask for police assistance. Any extra cost involved in securing the assistance of police shall also be recoverable from the defaulter.

14. **Distress and sale how to be made**—(1) The employee authorised under sub-rule (3) of rule 13 may orally require the defaulter to pay up the arrear then and there, and on the refusal of the defaulter such person may proceed to attach the defaulter's movable property and shall grant a receipt thereof to the defaulters :

Provided that no property exempted under the proviso to section 60 of the Civil Procedure Code, 1908 (Act V of 1908) from attachment or sale shall be so attached.

(2) The amount of the arear dues, with costs incurred in conducting the distress and sale shall be recovered by sale of the attached property in the manner laid down hereinafter.

(3) The attachment shall be made by actual seizure of the movable property between the hours of sunrise and sunset, and in the presence of two witnesses and an inventory of the seized property will be drawn up which will be attested by the witness and a copy of the inventory shall be given to the defaulter. The employee charged with the execution of the distress shall be responsible for the safe custody of all property distrained until it is sold, or released to the defaulter on payment of the arrears and cost before the sale.

(4) If the value of the attached property is estimated to be less than Rs.25 or the property is of a perishable nature, the authorised employee may proceed to sell it on the spot by public auction.

(5) When the value of the (non-perishable) property distrained is estimated to be more than Rs. 25 the employee effecting the distraint may entrust it to any reliable person of the locality on his executing a bond (Zimmanama) to produce the same on a date and time and at the place fixed for sale. If no zimmanama is forthcoming, the property shall be deposited at the office of the Town Committee.

(6) The employee conducting the distraint shall fix a date and time not later than ten days from the date of seizure of the property and shall orally intimate the same to the defaulter and the zimmadar, if any, and shall announce the fact in the locality by beat of drum.

(7) On the date, time and place fixed the employee effecting the distraint or any other employee of the Town Committee authorised in this behalf by the Chairman shall put the property to public auction. The auction shall take palce in presence of at least one member of the Town Committee concerned. No Chairman, member or employee of the Town Committee shall be entitled to bid for the property in his own name or in any other person's name.

(8) The sale-proceeds shall be applied for the recovery of the arrears and the cost incurred in conducting the distress and sale. In case the defaulter is not present, the excess amount, if any, will be credited to the Town fund from where it can be claimed by the defaulter within one year after which it would be forfeited to the Town Committee.

(9) If the defaulter pays up before the auction the arrears together with the cost incurred on distraint, the distrained property shall be released to the owner.

15. **Authorised person may break open door**—The employee charged with the execution of the distraint may, between sunrise and sunset, break open any outer or inner door or window of a house, if he has reasonable ground for believing that such house contains any movable perperty belonging to the defaulter, and if, after intimation of his authority and purpose and demand of admittance duly made, he cannot otherwise obtain admittance :

Provided that he shall not enter or break open the door of any room appropriated to women, except after reasonable notice and opportunity given to enable the women to remove to some part of the premises where their privacy may be preserved.

16. **Sale of property beyond limit of Town**—If the Town Committee is unable to recover any arrear with cost under rule 14 by distraint and sale of property of a defaulter within the Town and if the defaulter has any movable property outside the limits of the Town, the Subdivisional Officer may, on the application of the Chairman, issue a warrant to the Chairman of any other Local Council or Municipal Committee for the distress and sale of any such movable property or effects belonging to the defaulter within any other part of his own jurisdiction or within the jurisdiction of any other Subdivisional Officer. The Subdivisional Officer concerned shall endorse the warrant and cause it to be executed and the amount, if realised, to be remitted to the Chairman of the Town Committee at whose instance the proceedings were instituted.

17. **Account of distress and sale**—The Town Committee shall cause a regular account to be kept of all distresses issued and sales made for the recovery of arrear taxes, etc.

18. **Irrecoverable dues**—The Town Committee may order to be struck off the books the amount of any tax, rate, toll or fee or any other sum due to the Town Committee which has become irrecoverable.

19. **Reduction or remission**—Whenever from the circumstances of any case it appears that the levy of any tax, rate, toll or fee would be productive of excessive hardship to any person liable to pay the same, the Town Committee at a meeting may reduce or remit the same. Every such decision of reduction or remission shall be communicated to the Controlling Authority within a week and unless stayed, modified or reversed by him shall have effect for one year.

20. **Special provision**—Notwithstanding anything contained in these rules, where a Town Committee is constituted for the first time under the Ordinance it may, subject to any general or special sanction of the Government, levy and enforce any tax, rate, toll or fee for a period of one year from the date of its constitution, without observing any of the procedures prescribed in rules 3 and 5 of these rules, to enable the Town Committee so constituted to prepare for carrying out the purposes of the Ordinance.

21. **Transitional provision**—(1) All taxes, rates, tolls, fees, etc., levied by the defuct Municipal Board and not specifically repealed by the Ordinance, shall continue in force until replaced or modified by corresponding taxes, rates, tolls or fees under the Ordinance and the Town Committee shall be entitled to collect them.

(2) Any proceeding for the preparation or revision of valuation list or for assessment and levy of any tax, rate, toll, fee, etc., commenced by a defunct Municipal Board under the repealed Bengal Municipal Act, 1932 or the repealed Assam Municipal Act, 1932 or the rules framed under those Acts or by any person empowered to perform the functions of the defunct Board or by a Town Committee constituted under the Basic Democracies Order, 1959 (President's Order No. 18 of 1959) shall, so far it is not inconsistent with the provisions of the Ordinance and these rules, be deemed to be a proceeding under these rules, and the Town Committee shall be entitled to continue the proceeding from the stage it reached.

CHAPTER III

Tax on the annual value of buildings and lands, lighting rate, fire rate, conservancy rate and rate for the provision of waterworks or the supply of water.

22. **Taxes to be assessed on the annual value of buildings and lands**—Subject to the provisions of the Ordinance and these rules, the following taxes and rates shall be levied in terms of the percentage of the annual value of buildings and lands:

(i) Tax on buildings and lands;

(ii) Lighting rate;

(iii) Fire rate;

(iv) Conservancy rate; and

(v) Rate for the provision of waterworks or the supply of water.

*23. **Preparation of a valuation list**—For the purpose of levy of any of the taxes or rates mentioned in the preceding rule 22, the Town Committee shall cause to be prepared a valuation list of all buildings within the Town. The valuation list shall be prepared by an assessor to be appointed for the purpose by the Town Committee with the prior approval of the Controlling Authority. Such assessor may either be a member or a salaried employee of the Town Committee or any other suitable person. The assessor, after making such enquiries as may be necessary, shall determine the annual value of all buildings and lands within the Town in the manner provided in these rules and shall enter such value in a valuation list.

The manner of determining the annual value of buildings and lands shall be as follows :

(i) For **wholly let-out buildings**—(a) The annual valuation shall be taken to be the gross annual rental *minus* two months' rent as maintenance allowance. If the property be mortgaged to Government or House Building Finance Corporation, a recognised Bank or any other institution under registered instrument for securing funds for construction of the same, then the annual interest payable on account of such mortgage-debt shall also be deducted.

If the monthly rental of any building appears to be abnormally high or unusually low, the assessing authority while determining annual valuation may have regard to the rent at which building and lands of similar description and with similar advantages in the locality may be let out.

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*Amended by Notification BDLG/S-II/4T-3/63/74, dated 29th April 1963.

(ii) **For wholly occupied buildings**—The annual value shall be deemed to be probable annual rent at which the buildings and lands of similar description and with similar advantages in the locality may be let out or at $7\frac{1}{2}$ per cent. of the value of the building on the date of assessment *plus* ground-rent for the land comprised in the holding, whichever is less, *minus* the following:

(a) Two months' rent or one-sixth of the annual value as the case may be, as maintenance allowance;

(b) One-fourth of the annual value after deduction of the amount at item (a) above;

(c) If the property be mortgaged to Government, House Building Finance Corporation, a recognised Bank or any other institution for securing funds for its construction, then the annual interest payable on such mortgage-debt.

(iii) **For partly rented and partly occupied buildings**—The annual value of the rented portion shall be calculated in the manner as specified in (i) above and the annual value of the occupied portion as in (ii) above.

24. **Preparation of valuation list**—A new valuation list shall, unless otherwise ordered by the Controlling Authority, be prepared in the same manner as the original list, once in every five years.

25. **Returns required for ascertaining annual value**—The assessor, in order to prepare the valuation list, may, whenever he thinks fit, by notice in Form A require the owners or occupiers of all buildings and lands to furnish him within one week in Form B with true and correct returns of the rent or annual value thereof and a true and correct description of the buildings containing such particulars as the assessor may direct, and the assessor may enter, inspect and measure any such building at any time between sunrise and sunset;

Provided that at least twenty-four hours' previous notice of the intention to enter, inspect and measure any building shall be given to the occupier thereof, unless he waives his right to such notice.

26. **Preparation of assessment list**—The Town Committee shall cause to be prepared an assessment list in Form C which shall contain the following particulars and any others which the Town Committee may think proper to include:

(a) the name of the street in which the building is situated;

(b) the number of the building on the register;

(c) a description of the building;

(d) the annual value of the building;

(e) the name of the owner;

(f) the amount of tax or rate payable for the year (each tax or rate to be shown separately);

(g) the amount of quarterly instalment;

(h) if the building is exempted from assessment, a note to that effect.

27. **Publication of notice of assessment**—(1) When the assessment list mentioned in rule 26 has been prepared the Chairman or any official authorised by the Chairman in that behalf shall authenticate the same by putting his signature on each page and then shall cause it to be deposited in the office of the Town Committee, and shall give public notice of the place where the list may be inspected.

(2) In all cases in which any property is for the first time assessed or the assessment is increased, the Town Committee shall also give notice thereof to the owner or occupier of the property, if known; provided that when a general assessment is made a notice thereof may be given by affixing a copy of the assessment list in the office of the Town Committee and at a prominent place in each Ward and by announcing the fact publicly by beat of drum.

28. **Application for review**—(1) Any person who is dissatisfied with the amount assessed upon him or with the valuation or assessment of any building, or disputes his occupation of any building or his liability to be assesed, may apply to the Chairman to review the amount of assessment or valuation or to exempt him from the assessment of the tax in Form "D".

(2) No such application shall be received after 30 days have elapsed from the date of publication of the notice required under sub-rule (1) of rule 27 or the service of the notice required under sub-rule (2) of that rule.

29. **Hearing and determination of application by sub-Committee**—(1)(a) Applications presented under rule 28 shall be heard and determined by a sub-committee or by such number of sub-committees as the Town Committee at a meeting may decide.

(b) When there is only one sub-committee, it shall consist of the Chairman and three other members who shall be appointed by the Town Committee at a meeting and when there is more than one sub-committee, each such sub-committee shall consist of not less than three or more than five members who shall be appointed by the Town Committee at a meeting and the Chairman may in like manner be appointed, as one of the members, to one of such sub-committees.

(c) The Chairman shall, when there is more than one Sub-Committee, distribute such applications among the different Sub-Committees for being heard and determined. A member appointed to a Sub-Committee shall not sit in the Sub-Committee to hear application from the Ward from which he is elected.

(2) The Sub-Committee shall give notice to the applicant of the time and place at which his application will be heard, and after taking such evidence and making such inquiry or local inspection as it may deem necessary in the presence of the applicant or his agent if he appears, pass such order as it thinks fit in respect of the application.

(3) No quorum shall be necessary for hearing and the hearing shall be conducted in a summary manner.

(4) The decision of the majority of the members present shall be the decision of the Sub-Committee and shall be final.

(5) In case of the equality of votes, the person presiding shall have a second or casting vote.

30. **Final list of assessment and its duration**—Every alteration made in the assessment list in pursuance of orders of the Sub-Committee under sub-rule (2) of rule 29 shall be signed by the Chairman, or the Secretary of the Town Committee. The assessment list thus prepared shall be the final list of assessment and shall remain valid until a fresh list is prepared, subject to any alteration or amendment under rule 31.

31. **Amendment and alteration of list**—(1) The Town Committee at a meeting may, at any time, direct alteration or amendment of the assessment list—

(a) by entering therein the name of any person or any property which in their opinion ought to have been entered, or any property which has become liable to taxation after the preparation of the final list under rule 30; or

(b) by substituting therein for the name of the owner of any building the name of any other person who has succeeded by transfer or otherwise to the ownership of the building; or

(c) by altering the valuation of or assessment on any building which, in their opinion, has been incorrectly valued or assessed ; or

(d) by revaluing or reassessing any building, the value of which has been increased by additions or alteration; or

(e) by reducing, upon the application of the owner, the valuatin of any building which has been wholly or partly demolished or destroyed or the value of which has been diminished; or

(f) by correcting any clerical or arithmetical error.

(2) The Town Committee shall give at least one month's notice to any person interested in any alteration which they propose to make under clause (a), (b), (c) or (d) of sub-rule (1) and of the date on which the alteration will be made.

(3) The provisions of rules 28 to 32 shall apply *mutatis mutandis* to any objection made in pursuance of a notice issued under sub-rule(2) and to any application made under clause (e) of sub-rule (1).

32. **Assessment to be questioned only under these rules**—No objection shall be taken to any assessment or valuation or to any alteration or amendment of the assessment list in any other manner than in these rules provided.

33. **Payment of tax how affected by objections to valuation**—(1) When an appeal or an application for review of an assessment or valuation has been made under rule 8(4) or rule 28 as the case may be, the tax or rate shall, pending the final decision on the appeal or the application, be paid on the previous assessment or valuation.

(2) If, when the application for review or appeal has been finally decided and results in previous assessment or valuation being altered,—

(a) any sum paid in excess shall be refunded or allowed to be set off against any present or future demand of the Town Committee under the Ordinance; and

(b) any deficiency shall be deemed to be an arrear of the tax and to be recoverable as such.

34. **Conclusiveness of entries in list**—An entry in an assessment list shall be conclusive proof, for the purpose of assessing any tax or rate, of the amount leviable in respect of any building during the period to which the list relates.

35. **Power to assess building and land together where land is let on a building lease**—If, any building belongs to one owner and the land on which it stands as also the adjacent land if any usually occupied therewith, belongs to another, the Town Committee may treat such building and land either as a single building or separately and assess them to tax in a manner most convenient and expedient.

36. (1) **Notice of transfer of title**—Whenever the title to or over any building and the land on which it stands and also the adjacent land of any person primarily liable for the payment of the tax on such property is transferred, both the transferer and the transferee shall, within three months of the registration of the deed of transfer, if it be registered, or if it be not registered, within three months of its execution or, if no instrument be executed, within three months of its execution or, if no instrument be executed, within three months of the actual transfer, give notice in writing of such transfer to the Town Committee.

(2) Every person primarily liable for the payment of any tax or rate or any building, who transfers his title to or over such property without giving notice of such transfer to the Town Committee, as aforesaid, shall, unless the Town Committee on grounds of hardship arising out of special circumstances otherwise directs continue to be liable for the payment of the tax or rate payable in respect of the said property in addition to any other liability which he incurs through neglect until he gives such notice or until the transfer shall have been recorded in the books of the Town Committee.

(3) Nothing in this rule shall be held to diminish the liability of the transferee for the said tax or rate or to effect the prior claim of the Town Committee for the recovery of the tax or rate due thereupon and the Town Committee may revise the assessment list as against the transferee with effect from the date on which they are satisfied that the transfer was made.

37. **Persons succeeding to lands or buildings to give notice to the Chairman**—Every person succeeding to any land or building by inheritance shall within three months from the date of such succession give notice in writing of such seccession to the Town Committee and the provisions of sub-rule(3) of rule 36 shall apply *mutatis mutandis* to such a case.

38. **Tax by whom payable**—Except as otherwise provided by these rules, the tax which is assessed on the annual value of building shall be payable by the owner of the building and in the event of default by the owner, it may be recovered from the occupier, if any, by attachment of any rent due by such occupier to the owner. When rent is attached under this rule it shall be recoverable by the Committee in the manner provided in rules 12 to 15.

39. **Amount of tax payable, and tax to be paid in advance**—(1) The amount entered in the final assessment list under rule 30 shall be deemed to be the amount due from any person on account of tax on the annual value of buildings.

(2) Such tax shall be payable in quarterly instalment and every such instalment shall be deemed to be due on the first day of the quarter in respect of which it is payable.

40. Subject to the maximum rate sanctioned by the Government, the Town Committee at a meeting to be held before the annual budget is finalised, shall determine the percentage on the annual value of lands, and buildings, at which any of the taxes or rates mentioned in rule 22 shall be levied in the next financial year and the percentage so fixed shall remain in force until the Town Committee at a meeting shall determine any other percentage on the annual value at which the rate will be levied from the beginning of the next financial year:

Provided that, when the Municipal Administration Ordinance, 1960 is first extended to any place, the first tax or rate shall be levied from the date as may be specified by the sanctioning authority.

41. **Restrictions on imposition of tax on buildings**—(1) The tax on building shall not be imposed on any building which is used exclusively as a place of worship to which the public have a right of free access without payment or as a mortuary or which is duly registered as a public burial or burning ground.

(2) The Town Committee at a meeting may either wholly or partially exempt from the tax on building any building which is used exclusively for the purposes of public charity.

(3) Where the annual value of a building held by any one owner within a Town does not exceed twenty rupees, the tax on building shall not be imposed on such building.

42. **Restrictions on the imposition of water rate or lighting rate**—The imposition of a water rate or of a lighting rate shall be subject to the following restrictions, namely :—

(a) that the rate shall be imposed only on building within an area for the supply of water to which or for the lighting of which, as the case may be a scheme involving the laying of pipes, wires, cables, erection of lamp post or other similar apparatus, has been sanctioned by the Controlling Authority; and

(b) that the rate shall not be leviable until a supply of water has been provided in the area to be supplied, or until the lamps in the area to be lighted as the case may be.

43. **Restrictions on the imposition of the conservancy rate**—The imposition of the conservancy rate shall be subject to the restrictions that the rate shall not be leviable in any area until the Town Committee makes provision for the cleaning of private latrines, urinals and cesspools and public streets with such area.

CHAPTER IV

Tax on the transfer of immovable property

44. **Tax on transfer of immovable property**—(1) In any area in which a tax is imposed under the provisions of the Stamp Act, 1899 (Act II of 1899), the Commissioner may, on the proposal of a Town Committee to impose and collect a tax on the transfer of immovable property within the area of a Town Committee, move the Provincial Government to sanction such levy.

(2) While sanctioning such a proposal, the Provincial Government may give direction as to the manner in which it shall be enforced and the agency through which it shall be collected.

CHAPTER V

Tax on cinemas, dramatic and theatrical shows and other entertainments and amusements

45. **Tax on Cinemas, etc.**—(1) The Commissioner may, on the proposal of a Town Committee to impose and collect a tax on the entertainments within the Town, move the Provincial Government to empower the Town Committee to levy such a tax on all or any class of entertainments as defined in Bengal Amusements Tax Act, 1922.

(2) Subject to the maximum rate sanctioned by the Government the Town Committee at a meeting shall determine such tax at a fixed percentage of the value of the fee for admission collected from the spectators.

(3) Such tax shall, unless the Town Committee arranges to collect it directly in accordance with any scheme duly approved by the Controlling Authority, be collected in the same manner through the same agency as the Amusement Tax imposed by Government who shall arrange periodically to have it remitted to the Town or any other Local Fund of the Committee on whose behalf it has been collected.

CHAPTER VI

Tax on animals

46. **Tax on animals**—(1)When it has been decided with the previous sanction of the Government that a tax on any animals metioned in the Schedule I appended to these rules shall be imposed, the Town Committee at a meeting shall make an order that the owners of such animals which are kept or used in the ordinary course of business within, or which are let for hires within or without the Town, and used in the ordinary course of business within it shall pay tax in respect of every such animal.

(2) Such order shall be published in the Town at least one month before the beginning of the half-year in which such tax will first take effect and shall specify at what rates, subject to the maximum rates sanctioned by the Government, such tax shall be levied.

(3) Such tax shall not be imposed on—

(a) animals belonging to the Provincial Government or to the Town Committee or for keeping which for the execution of their duty an allowance is paid by the Central or any Provincial Government or by the Town Committee to any of their officers;

(b) animals used by, or exclusively for the purpose of any regiment;

(c) horses or ponies used by police-officers, at the rate of not more than one for each officer;

(d) animals kept for sale by any *bonafide* dealer and not used for any other purpose.

47. **Duration of tax**—The order of the Town Committee imposing a tax under rule 46 shall continue in force until rescinded and the tax shall be levied at the rates specified in the order published as aforesaid, unless and until the Town Committee at a meeting held not less than fifteen days before the end of the year, makes and publishes an order specifying any different rates at which the tax shall be payable for the ensuing year.

48. **Half-yearly liability and payment of Tax**—In any town in which a tax has been imposed under rule 45 on any animals the owner of every such animal shall, within the first month of each half-year, pay at the office of the Town Committee the prescribed tax, and shall obtain a receipt therefor. Such receipt shall contain particulars of the number and description of every animal and the period for which the tax has been paid and shall be produced for inspection whenever demanded by an official of the Committee. Such receipt shall be treated as a licence for the possession and use of the animal.

49. **Proportionate tax on animals acquired during the half-year**—If any person acquires possession, at any time after the commencement of any half-year, of any animals in respect of which a tax has been imposed but no licence has been given for such half-year he shall within one month of the date on which, he may have acquired possession thereof, pay such amount of the tax as shall bear the same proportion to the whole tax for the half-year as the unexpired portion of the half-year bears to the half-year and such amount shall be calculated from the date on which such person may have acquired possession.

50. **Liability in absence of owner**—Whenever the owner of any animal who is liable to pay the said tax is not resident within the limits of the town to which the tax is due, the person in whose immediate possession the animal is for the time being kept shall pay the tax and obtain receipt for the same.

51. **Animal, etc., not to be kept without licence**—No person shall keep, or be in possession of any animal without the licence as required and defined under rule 49.

52. **Preparation of list of persons licensed**—The Town Committee, shall, from time to time, cause to be prepared and entered in a book, to be kept by it and to be open to the inspection of any person interested therein a list of the persons to whom during current half-year a licence has been given and of their animals in respect of which they have paid the tax.

53. **Refund of tax in certain cases**—On proof being given to the satisfaction of the Town Committee that an animal for which a licence has been taken out for any half-year has ceased to be kept or to be used within the town during the course of such half-year, the Town Committee shall order a refund of so much of the tax for the half-year as shall bear the same proportion to the whole tax for the half-year as the period during which such animal has not been kept or used in the town bears to the half-year but no such refund shall be allowed unless notice be given to the Town Committee within one month of the time when such keeping or use of such animal ceased, and, except for a special cause shown, the Town Committee shall pass no order for refund until after the close of the half-year in respect of which the refund is claimed.

54. **Prohibition of double tax**—Nothing in rules 47 to 53 shall be deemed to authorise the levy of more than one tax for the same period in respect of any animal which is used in the ordinary course of business in more than one Municipality, Town or Union. In such cases the tax shall be levied by the Municipal Committee or the Local Council within the jurisdiction of which the animal is kept.

CHAPTER VII

Tax on vehicles other than motor vehicles and boats

55. **Tax on vehicles other than motor vehicles and boats**—(1) When it has been decided with the previous sanction of the Government that a tax on vehicles (other than motor vehicles) mentioned in Schedule II appended to these rules, and on boats, shall be imposed, the Town Committee at a meeting may make and publish an order that every such carriage, cart, bicycle or boat which is kept or is used in the ordinary course of business within the Town shall be registered by the Town Committee with the name and residence of the owner, and shall bear the number of registration in such manner as the Town Committee may direct :

Provided always that such order shall be published at least one month before the beginning of the half-year in which such order for registration shall be enforced.

(2) This rule shall not apply to carriages, carts, bicycles and boats which are the property of the State or the Town Committee and also the carriages the wheels of which do not exceed twenty-four inches in diameter.

(3) The registration of carriages, carts, bicycles and boats shall be made and the numbers assinged, yearly or half-yearly, on such days as the Town Committee shall notify.

Note—"Cart" means any cart, hackney or wheeled vehicle with or without springs which is not a carriage or a motor vehicle and includes a hand-cart, and trailer of all kinds.

56. (1) The tax payable on such registration under rule 55 of every carriage, cart, bicycle or boat shall be such sum not exceeding the maximum amount sanctioned by the Government as the Town Committee at a meeting may fix from time to time.

(2) The Town Committee shall, from time to time, cause to be perpared and entered in a book, to be kept by it and to be open to the inspection of any person interested in it, a list of the person whose carriages, carts, bicycles and boats have been registered during the current half-year or year and of the carriages, carts, bicycles and boats in respect of which they have paid the tax.

57. **Proportionate payment of tax**—Any person becoming possessed of any carriage, cart, bicycle or boat which has not been registered for the current period of registration, shall register the same within one month from the date on which he has become possessed thereof, and the Town Committee shall grant registration in any such case on payment of such amount of the tax as bears the same proportion to the whole tax for the current period of registration as the unexpired portion of the current period of registration bears to the whole of such period; and such tax shall be calculated from the date on which such person shall have become possessed as aforesaid.

58. **Transfer of ownership**—When the ownership of any registered carriage, cart, bicycle or boat is transferred within any period of registration, it shall be registered anew within one month of the transfer in the name of the person to whom it has been transferred and a fee not exceeding one rupee shall be paid for every such re-registration.

59. **Carriages, carts, bicycles and boats not to be kept without being registered and without number**—No person shall keep, or be in possession of a carriage, cart, bicyle or boat not duly registered as required by these rules nor shall any person, being the owner or driver of any carriage, cart, bicycle or boat fail to affix thereto the registration number as required by these rules :

Provided that no carriage which has not been brought into use or which is so damaged as in the opinion of the Chairman or any employee of the Town Committee authorised in that behalf by the Chairman unfit for use shall be liable to the tax.

60. **Seizure and sale of un-registered carriages, carts, bicycles and boats**—(1) If any person owns or keeps any carriage, cart, bicycle or boat without registering the same as required by these rules, the Town Committee, or any person authorised by them in this behalf may seize and detain such carriage, cart, bicycle or boat (Provided that the same be not employed at the time of seizure in the conveyance of any passengers or goods) together with the animals, if any drawing the carriage or cart and all police-officers are required, on the application of the Chairman, or of any person duly authorised by him in that behalf, to assist in the said seizure.

(2) After such seizure the Chairman or any person duly authorised by him in that behalf shall forthwith issue a notice in writing that after the expiration of ten days he will sell such carriage, cart, bicycle or boat and animals, if any, by auction at such place as he may state in the notice and if any tax or registration fee, together with the cost arising from such seizure and custody remains unpaid for ten days after the issue of such notice, the Chairman or any person duly authorised by him in that behalf may sell the property seized for payment of the said tax or fee, and of all expenses occasioned by such non-payment, seizure, custody and sale.

(3) The surplus sale proceeds (if any) shall be credited to the Town fund, and may be paid on demand to any person who establishes his right to the satisfaction of the Chairman or in a court of competent jurisdiction :

Provided that, if at any time before the sale is concluded, the person whose carriage, cart, bicycle or boat and animals, if any have been seized, tenders to the Chairman or to the person authorised by him to sell the property, the amount of all the expenses incurred and the tax or registration fee payable by him, the Chairman shall forthwith release the property so seized.

(4) Notwithstanding anything contained in this rule, the surplus of the sale-proceeds of a carriage, cart, bicycle, or boat and animal, if any, seized under this rule, may be devoted to the payment of any fine imposed for a breach of the provisions of rule 61 and any property which has been seized under this rule may be sold for the realisation of any such fine.

61. **Carriages, carts, bicycles and boats used or registered in more than one Municipality, Town, etc.**—(1) Nothing in rules 56 to 60 shall be deemed to authorise the levy of more than one tax for the same period in respect of any carriage, cart, bicycle or boat which is used in the ordinary course of business in more than one Municipality, Town or Union.

(2) Where a carriage, cart, bicycle or boat registered under these rules is used in more than one Municipality, Town or Union only the Municipal Committee, Town Committee or Union Council within whose limits the carriage, cart, bicycle or boat is kept shall have the right to levy the tax and registration fee :

Provided that such right is claimed by notice to the other Local Council or Councils or Municipal Committee or Committees concerned within two months of the date on which the tax becomes due.

CHAPTER VIII

Taxes of the nature of tolls

62. **Existing toll-bars and ferries**—(1) Unless otherwise directed by the Provincial Government a Town Committee shall continue to own and manage all existing toll-bars on roads or bridges and all ferries inherited by it as successor of the defunct Municipal Boards and the profits derived therefrom shall be carried to the credit of the Town Fund.

(2) The Provincial Government may, with the consent of the Town Committee, make over to the Town Committee any existing toll-bar on any road or bridge or any ferry within the limits of the Town to be managed by the said committee and until the Provincial Government otherwise direct, any such toll-bar or ferry while so managed shall be deemed to be a Town toll-bar or ferry and the profits derivable therefrom, or such parts thereof as may be agreed upon between the Provincial Government and the Town Committee, shall be carried to the credit of the Town Fund.

63. **Establishment of new toll-bar or ferry**—A Town Committee may, with the sanction of the Provincial Government establish a toll-bar and levy toll on any road or bridge which they may have constructed and which is managed by them, or at any place within the Town adjacent to such road or bridge at which toll may be conveniently levied on carts, carriages, boats, goods and animals passing over such road or bridge; and the profits derivable therefrom shall be carried to the credit of the Town Fund:

Provided that no such toll-bar shall be established or maintained or tolls levied, otherwise than for the purpose of recovering the expenses incurred in constructing the road or bridge and in maintaining the road or bridge in repair for the five years next after the construction or improvement thereof, together with interest on such expenses as provided in rule 64.

(2) A Town Committee may, with the sanction of the Provincial Government, establish a ferry or declare that any existing private ferry not vesting in any Local Council or Authority within or adjacent to the limits of the town is a Town Committee ferry and may impose toll on such ferries:

Provided that the due compensation shall be made by the Town Committee to any person for the loss which he may have sustained in consequence of such ferry being declared to be a Town ferry.

64. **Publication of expenses on road or bridge, etc.**—Wherever a toll-bar shall have been established and toll levied, as provided in sub-rule (1) of rule 63, the Town Committee shall, at the end of each year publish by causing it to be posted at their office and at such other places, if any, as may be specified by the Controlling Authority, an abstract of account showing—

(i) the amount of expenses incurred in the construction of such road or bridge and in the maintenance of the same;

(ii) the amount of interest which has accrued due thereon at the annual rate of six per centum; and

(iii) the amount which has been received from the profits of the said toll-bar since its establishment;

and as soon as such expenses and interests shall have been recovered as aforesaid, such toll-bar shall be removed and toll shall no longer be levied on such road or bridge.

65. **Rate of tolls to be published**—When, it has been decided with the sanction of the Provincial Government that tolls shall be levied on any road, bridge or ferry, the Town Committee shall from time to time make and publish an order, subject to the approval of the Controlling Authority, specifying the rates at which such toll shall be levied.

66. **Table of toll to be hung up**—The Town Committee shall cause a table of tolls legibly written in Bengali and English to be hung up in some conspicuous position near every toll-bar or ferry so as to be easily read by all persons required to pay the toll.

67. **Lease of toll-bar and ferry**—(1) A Town Committee may lease out a toll-bar or ferry or any other property vested in it.

(2) Toll-bars or ferries or any other property shall not be leased out for more than one year except with the permission of the Controlling Authority who may allow such lease up to a period of four years.

(3) The lease will be given by public auction and the time and place of the auction shall be notified in such manner as the Town Committee may decide:

Provided that at least 15 days' notice shall be given for the auction.

(4) The auction will be conducted by the Chairman or any such person as the Chairman may authorise in writing.

(5) The lessee may be required to deposit such earnest money as the Town Committee may demand.

(6) The lessee shall be required to execute an agreement which should lay down, among other things,—

(i) the amount to be paid by the lessee and the instalments in which it is to be paid,

(ii) rates to be charged from the public,

(iii) lessee's responsibility for care and maintenance of Town Committee's property.

68. **Composition of toll**—The Town Committee when managing the ferry directly or the lessee of any toll-bar or ferry may compose with any person for a certain sum to be paid by such person for himself or for any goods, vehicles or animals kept by him and required to cross the toll-bar or ferry, in lieu of ordinary toll payable.

69. **Toll must be prepaid**—Any collector or lessee of tolls or his agent may refuse to convey/allow any person, goods, vehicle or animal across a ferry/to cross a toll-bar until the proper toll has been paid, and may require any person who refuses to pay the toll, to leave the boat and to remove his goods, vehicle or animal from it.

70. **Keeping of unauthorised boat**—No person shall keep a ferry boat whether or not plying for hire within a distance of one mile above or below any Town ferry without the previous sanction of the Town Committee.

71. (1) No toll shall be paid for the passage of Government stores, vehicles or the persons in charge of them; or of police officers on duty, or of any person in their custody or of any property belonging to them or in their custoday, or of any vehicle, cart or animal employed by such person for the transport of such property; or of any member, official or employee of the Town Committee; of or any store, carriage, cart or animal belonging to the Town Committee or of the persons in charge of them:

Provided that the Town Committee may from time to time exempt any class of persons or things not specified above from payment of the said toll; and in granting a lease of any toll-bar or ferry may st pulate that any Town Committee servant and property and any other person or things shall be allowed to pass without payment of the toll.

(2) No person shall be liable to pay any toll for crossing any river or stream at or near a Town Committee ferry, if he crosses the river or stream in a boat or other appliance which is kept for the personal use of such person.

72. **Prohibition of unauthorised toll**—No person who is authorised under these rules to collect toll shall demand or take any higher tolls than the tolls authorised under these rules.

73. **Cancellation of lease**—(1) Any lessee or his agent who demands or takes higher tolls than the tolls authorised under these rules shall, in addition to any other penalty to which he is liable, shall also render the lease liable to be cancelled.

(2) Every lease of a ferry given by Town Committee shall be liable to be cancelled at once if it shall appear to the Committee that the lessee has failed to make due provision for the convenience or safety of the public within fifteen days after being required to do so by a notice in writing from the Committee.

On the cancellation of a lease, the Committee may take possession of all boats and other appliances which have been used by the lessee in the working of the ferry; and may either retain the same permanently on payment of a fair price to the proprietor, or may retain them for such time as may be necessary, not exceeding three months, until they can make arrangements for such other boats and appliances as may be necessary in which case the Committee shall pay a fair sum to the owners for the use of the said boats and appliances:

Provided that within a week of taking such possession the Committee shall be bound to give notice to the said lessee of their intention to retain the said boats and appliances permanently, or for a period to be specified in the notice.

74. **Police officer to assist**—In all cases of resistance to the person authorised to collect tolls, police officers shall assist, when required and for the purpose shall have the same powers as they have in the exercise of their ordinary police duties.

75. **Penalty for refusing to pay toll, etc.**—No person taking through a toll-gate or ferry any motor vehicle, carriage, cart or animal (not exempted from toll) shall refuse to pay the toll, nor shall any person fraudulently avoid taking through a toll-gate or ferry any such motor vehicle, carriage, cart, goods or animal with interest to evade payment of toll.

76. **Seizure of goods, etc., in case of default**—(1) If the toll due on any motor vehicle, carriage, cart, goods or animal is not paid on demand, the person authorised to collect the same may seize such motor vehicle, carriage, cart, goods or animal, or any part of its load of sufficient value to defray the toll and shall grant the person a receipt there for, and shall give immediate notice of seizure to the Town Committee or any officer authorised by the Committee in this behalf.

(2) After such seizure the Chairman or authorised officer shall forthwith issue a notice in writing that, after the expiration of ten days, he will sell the property seized, by auction at such place as he may state in the notice; and if any toll, together with the cost arising from such seizure and custody remain undischarged for ten days after the issue of such notice, he may sell the property seized for discharge of the toll, and of all expenses occasioned by such non-payment, seizure, custody and sale.

(3) If the load or sufficient part thereof consists of articles which are subject to speedy and natural decay or consists of livestock, that load or such part thereof as is enough to recover the tolls due may forthwith be sold under orders of the authorised official.

(4) The surplus sale-proceeds (if any) shall be credited to the Town Fund, and may be paid on demand within a period of one year to any person who establishes his right to the satisfaction of the Town Committee or in a court of competent jurisdiction. If no demand is made within a year of the date of sale, the surplus sale-proceeds shall lapse to Town Fund:

Provided that, if at any time before the sale has been concluded, the person whose property has been seized shall tender to the Town Committee, or to the Officer authorised to sell the property, the amount of all the expenses incurred and of the toll payable, the Town Committee shall forthwith release the property seized.

(5) Notwithstanding anything contained in this rule the surplus of the sale-proceeds of any property seized under this rule may be devoted to the payment of any fine imposed for contravention of rule 75; and any property which has been seized under this rule may be sold for the realization of any such fine.

CHAPTER IX

Tax on advertisement

77. **Advertisement in News-papers, Journals and Periodicals**—(1)Subject to the provisions of the Ordinance and the rules, a Town Committee may levy a tax on advertisement in Newspapers, Journals and other periodicals published from within the limits of the Town at a rate not exceeding 5 per cent. of the amount charged by the owner or management of the newspapers, journals or periodicals for such advertisement. The tax shall be collected by the owner or management of the newspapers, journals or periodicals at the time of acceptance of the advertisement for publication and shall be paid monthly to the office of the Town Committee at a date not later than 10th of the succeeding month, along with a return in form 'E' appended to these rules giving particular specified therein.

(2) The Town Committee may require the owner or management to furnish such particulars and to produce such accounts or documents as may be required to determine the tax payable under sub-rule (1).

78. **Advertisement by signs**—(1) When it has been decided by a Town Committee, with the sanction of the competent authority to levy a tax on advertisement by signs, any persons or association of persons (hereinafter referred to as "persons") intending to erect a structure on a public road, or on a public or private building or land abutting a public road, within a town for being used for display of advertisement signs, may do so only with the prior permission of the Town Committee and on payment of such tax as may be determined by the Committee.

(2) A tax shall also be payable for every advertisement signs on a structure as referred to in sub-rule (1), at such rate not exceeding 5 per cent. of the amount charged for such advertisement. The tax shall be collected by the person referred to in sub-rule (1) at the time of acceptance of the advertisement sign and paid by him to the office of the Town Committee in the same manner as provided in sub-rule (1) of rule 77. The Town Committee may require the aforesaid person to furnish such particulars and to produce such accounts or documents as may be required to determine the tax payable under this rule.

(3) The Town Committee may also levy a tax at such rate as may be determined by it for display of advertisement signs by any other means, within the limit of the town.

CHAPTER X

Other Taxes.

79. **Levy of other taxes**—(1) The Commissioner may, on the proposal of a Town Committee to impose and collect any other tax which the Provincial Government is empowered to levy by law, move the Provincial Government to sanction such levy.

(2) While sanctioning such a proposal, the Provincial Government may give direction as to the manner in which it shall be enforced and the agency through which it shall be collected.

SCHEDULE I

(Rule 46)

(1) Bullocks.
(2) Cows.
(3) Buffaloes.
(4) Horses.
(5) Donkeys.
(6) Dogs.
(7) Elephants.
(8) Sheep.
(9) Goàts.

SCHEDULE II

[Rule 55(1)]

(1) Cycle Rickshaws.
(2) Jin Rickshaws (hand pulled).
(3) 4 wheeled carriages drawn by horse or poney.
(4) 2 wheeled carriages (including carts).
(5) Bicyle.

FORM A

............................Town

Notice under rule 25 of the East Pakistan Town Committee (Taxation) Rules, 1961

No..............

To

....

....

For the purpose of preparing the (revised) valuation list of buildings and lands, take notice that under rule 25 of the East Pakistan Town Committee (Taxation) Rules, 1961, you are hereby required to furnish the undersigned within seven days from the receipt of this notice a true and correct return of the rent or annual value of your buildings and lands and true and correct description of the same in Form B attached hereto.

In case of default you shall be liable to a fine which may extend to twenty rupees, and a further daily fine of not exceeding five rupees for each day during which you shall fail to furnish the return.

..................Town Office;

The..................196 . *Assessor.*

FORM B

(Rule 25)

........................Town

RETURN OF RENT OR ANNUAL VALUE OF BUILDINGS AND LANDS AND TRUE AND CORRECT DESCRIPTION OF BUILDINGS AND LANDS FOR THE PURPOSE OF ASSESSMENT OR REVISION OF ASSESSMENT OR TOWN TAXES

[*To be filled up by the owner or occupier.*]

1. Name of Ward..

2. Name of Mahalla/Road/Street..

3. Present number of building and land (holding) in the assessment list......

   ....

4. (a) Name(s) of owner(s) with father's or husband's name(s)....................

   ....

   (b) Name(s) of occupier(s) with father's or husband's name(s).................

   ....

5. Area covered by buildings and lands.
   - (a) by buildings (i) Masonry buildings......(ii) Semi pucca......(iii) Kutcha......... (iv) Total...........
   - (b) by vacant lands (i) Tanks/Ditches......(ii) Khal...... (iii) Garden......(iv) Kutcha privy......(v) Other uses........ (vi) Total...........

6. Description of buildings (to be furnished as per details on the reverse).

....
(Signature of person making the return.)

[*To be filled up by the Assessor.*]

7. New number, if any, allotted to the building and land (holding).........

   ....

8. Annual value determined by the Assessor

Residential buildings.	Godown/Workshop.	Vacant land. (if separately assessed.)	Total.

(a) Owner's possession.

(b) Occupier's possession.

....
Total

9. Assessor's remarks showing the basis of determination of annual value together with brief reasons why the assessment differs, if it does, from the assessment of similar property in the same area or street.

Description of buildings

(*Vide* column 6 overpage.)

A. *Owner's possession*—

Type of building.	Nature of construction whether a masonry building, kutcha, pucca framed or a hut whether flat, terraced or tiled roof or hogla or thatched corrugated tin shed or pitched, etc.	Age and condition of buildings.	Number of storeys.	Number, dimension and description of—				Total floor space.	Present value—Annual rental of building and adjacent lands in owner's/occupier's possession.	Remarks.
				Rooms.	Verendah (open or closed).	Bath-rooms.	Steps.			
1	2	3	4	5	6	7	8	9	10	11

(a) Residential buildings.

(b) Godown/Workshop.

B. *Occupier's possession*—

(a) Residential buildings.

(b) Godown/Workshop.

FORM C

(*Vide* rule 26).

....Town.

Assessment list for the year.............................

Sl. No.	Name of the street in which the building is situated.	Number of the building.	Description of the building.	Annual value of the building.	Name of the owner.	Kind of the tax or rate payable.	Amount of tax or rate payable for the year.	Amount of quarterly instalment.	Any other particulars.	Remarks.
1	2	3	4	5	6	7	8	9	10	11

FORM D

[*Rule* 28(2)].

Application for review of assessment.

1. Date of petition..
2. Petitioner's name..
3. Number of the building and name of street.............................
....
4. Annual valuation—
   (a) Existing.. ....
   (b) Revised...
5. Grounds of remission to be stated in brief by the applicant.............
....
6. Office certificates as to the correctness of columns 1 to 5...............
7. Opinion of the member representing the ward or the officer enquiring....
....
8. Appeal Sub-committee's order with regard to each building:
   (a) Purport of the order...
   (b) Annual valuation finally fixed......................................
9. Initial of the members of the Appeal Sub-Committee...................
10. Remarks as to any arrears due from the petitioner and the quarter from which the order is to take effect.

....

Signature of the petitioner.

FORM E

(*Rule* 77).

Return of tax collected on Advertisement charges, for the month/period ending the ....196.

Name of Newspaper, Periodical or agency ....

Owner of Structure and address
Place of business ....

Place or places of erection.

Rs. as.

1. Total charges for advertisement...................................
2. Tax collected...

Signature of person making the return......
Designation or status...................

Place.......................
Date.......................

NOTIFICATION

No. HSLG/S-VII/3R-13/60/90—9th March 1961—In exercise of the powers conferred by Article 89(2) of the Basic Democracies Order, 1959 (President's Order No. 18 of 1959), the Governor is pleased to make the following rules, namely—

THE EAST PAKISTAN LOCAL COUNCILS (TRAVELLING ALLOWANCE), RULES, 1961.

1. **Short title and commencement**—(1) These rules may be called the East Pakistan Local Councils (Travelling Allowance) Rules, 1961.

(2) They shall come into force at once.

2. **Definition**—In these rules, unless there is anything repugnant in the subject or context, the various words and expressions used shall have the same meaning as are assigned to them in section 3 of the Basic Democracies Order, 1959 (hereinafter referred to as the Order).

3. **Travelling allowance of servants of Local Council**—Travelling allowance may be granted to officers and servants of a local council for journeys undertaken in the interests of the council. The travelling allowance paid to such officers and servants shall not, without the express sanction of the Controlling Authority exceed what would be admissible to similar officers and servants in Government service:

Provided that a local council may, with the approval of the Controlling Authority, grant a fixed monthly travelling allowance to any of its officers or servants subject to such terms and conditions as may be imposed by it.

4. **Travelling allowance of official members**—Official members of local councils are entitled to draw from Provincial revenues travelling allowance admissible to them as Government officers.

5. **Travelling allowance of non-official members**—Non-official members of the Divisional, District and Thana Councils are entitled to draw from the fund of the respective Council travelling allowance at the rates specified below for all journeys performed either for attending meetings of the Council or any Committee or Sub-Committee thereof or for carrying out other objects of the Order:

(i) **Steamer or Railway fare**—For journeys by railway or steamer, a single first class fare in the case of Divisional Councils, and single second class fare in the case of District and Thana Councils.

(ii) **Mileage allowance**—For road journeys, mileage allowance at the rate of Rs.0·50 in case of Divisional and District Councils; and Rs.0·25 in the case of Thana Councils.

(iii) **Daily allowance**—For actual days of meetings or business, a daily allowance at the rate of—

(a) Rs.20·00 where transport is not provided and Rs.15·00 where transport is provided.	In the case of Divisional Councils of Dacca and Chittagong.

(b) Rs. 10·00 where transport is not provided and Rs.0·00 where transport is provided.	In the case of Divisional Councils of Khulna and Rajshahi.
(c) Rs. 10·00 where transport is not provided and Rs.8·00 where transport is provided.	In the case of District Councils.
(d) Rs.4·00 (inclusive of conveyance allowances).	In the case of Thana Councils.

**Provided that for days on which no meeting is held or any business conducted (including the days of arrival and departure) the daily allowance shall be drawn by a member at half the above rates and that in the case of a day of arrival or departure being also a day of meeting or any business, the daily allowance shall be drawn for it at the full rate.

Provided further that the non-official members of the Thana Councils and the District Council in the district of Chittagong Hill Tracts and those of the Divisional Council of Chittagong belonging to the district of Chittagong Hill Tracts shall draw an additional 50 per cent. on the above specified rates of mileage allowance and daily allowance.

*5A. *Travelling allowance of co-opted members of Committee or Sub-Committee*—Co-opted members of any Committee or Sub-Committee of the Divisional, District and Thana Councils are entitled to draw from the fund of the respective Council travelling allowance at the rates admissible to non-official members of such Council under rule 5 of these rules for attending meetings of the Committee or Sub-Committee.

6. **Travelling allowance of Chairman of a Town Committee and Union Council**—The Chairman of a Town Committee or a Union Council when summoned by the Controlling Authority in connection with any official business is entitled to draw from the Town Fund or Union Fund concerned travelling allowance, etc., as admissible to non-official members of a Thana Council for journeys so performed.

7. **Restrictions on drawal of travelling allowance**—The drawal of travelling allowance under foregoing rules 5 and 6 shall be subject to the following restrictions :

(i) The travelling allowance shall, in no case exceed what would be admissible had the journey been made from the member's usual place of residence.

Explanation—"Usual place of residence" means the place where the non-official member ordinarily resides for the greater part of the year and which is declared as such in each case by the Controlling Authority.

(ii) The mileage allowance shall be calculated on the distance travelled but no mileage allowance is admissible for places within a radius of five miles from the place of whence the journey commenced.

(iii) For a journey by road or boat, the mileage allowance shall in no case exceed the amount of daily allowance admissible to the member concerned.

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*Amended by Notification No. SII/3R-2/63/59, dated 8th April 1963.

**Amended by Notification No. BDLG/3R-2/63/230, dated 28th November 1963.

(iv) Non-official members shall not be entitled to draw travelling allowance from the fund of the local council for attending a conference of members of local council convened by private arrangement unless such a journey is supported by a resolution of the council and is undertaken with the previous consent of the Controlling Authority.

8. **Principles of calculation of mileage allowance**—(1) For the purpose of calculating mileage allowance a journey between two places is held to have been performed by the shortest of two or more practicable routes or by the cheapest of such routes as may be equally short.

Provided that when there are alternative railway or steamer routes and the difference between them in point of time and cost is not great, mileage allowance should be calculated on the route actually used.

(2) The shortest route is that by which the traveller can most speedily reach his destination by the ordinary modes of travelling. In case of doubt, the Controlling Authority, may decide which shall be regarded as the shorts of two or more routes.

(3) If a journey is made by a route which is not the shortest but is cheaper than the shortest such mileage allowance should be calculated on the route actually used.

9. **Controlling Officers**—(1) The Chairman of a local council shall be the Controlling Officer for the purpose of passing bills for travelling allowances draw by officers, servants and members of the council. The travelling allowance bills of non-official members, Secretary and the Principal Officer shall be scrutinised by the Chairman of the council, and those of the subordinate establishment shall be scrutinised by the Secretary or any officer authorised by the Chairman in this behalf, before passing the same.

(2) The Controlling Authority of the Town Committees and Union Councils shall be the Controlling Officers for the purpose of passing bills of travelling allowances drawn by the Chairman of Town Committees and Union Codncils respectively.

10. **Travelling allowance Bill Form**—Travelling allowance of non-official members, officers and servants of local councils as well as of Chairman of Town Committees and Union Councils shall be drawn on a bill in form similar to that prescribed by the Provincial Government for their servants.

11. **Certificate by the drawer**—All bills for travelling allowance under these rules should contain a certificate by the person concerned to the effect that for the journey or period to which the claim relates no similar allowances have been or will be drawn from Government or from any local council or from any other local fund.

12. **Undisbursed travelling allowance**—Travelling allowance drawn for a member of an office establishment, but not paid to him within the month in which it is drawn, shall be refunded by short drawal in the next bill presented for travelling allowance. If no such bill be submitted by the end of the month, the undisbursed amount shall be refunded into the treasury in cash.

NOTIFICATION

No. LG-S-VIII/4T-1/61/237—4th July 1961—In exercise of the powers conferred by Article 62 of the Basic Democracies Order, 1959 (President's Order

No. 18 of 1959), the Governor is pleased to frame the following model tax schedules for the guidance of the District and Union Councils.

MODEL TAX SCHEDULES

[**General Instructions**:

1. The Basic Democracies Order, 1959 empowers but does not enjoin the levy, by the District and Union Councils, of all or any of the taxes, rates, tolls or fees specified respectively for them out of the Fifth Schedule. It is for the individual District or Union Council to decide for itself which of its different taxes, rates, tolls or fees may be levied by it. Such levy shall in all cases be subject to prior sanction of the sanctioning authority and the provisions of the Basic Democracies Order and the rule.

2. In case of any alteration of the rate of levy once fixed up fresh sanction of the sanctioning authority shall be necessary.

3. The taxes, tolls, rates or fees or alterations thereof, shall come into force on such dates as the sanctioning authority shall specify under clause (2) of Article 61 of the Basic Democracies Order.]

DISTRICT COUNCILS

1. **Tax on lands not subject to local rate**—This tax may be levied on lands other than—

(a) lands occupied by multi-purpose reservoirs;

(b) lands occupied by reserved forests;

(c) all char lands in the state of formation and not yet settled;

(d) lands pertaining to National Highways and Irrigation canals;

(e) unproductive waste-lands;

(f) lands occupied by navigable rivers and river channels; and

(g) unclassed state forests in the Chittagong Hill Tracts;

and shall be assessed at the same rate at which local rate would have been assessable had these land been leased out at the prevailing rate of rent in the mauza.

2. **Tax on transfer of immovable property**—This tax may be levied at a maximum rate of 1 or per centum of the value of every deed of transfer excepting wills of gifts (other than gift which amounts to Waqf-al-Aulad) to registered religious, charitable, sports or cultural institutions and transfers in discharge of legal debts.

3. **Tax on advertisement**—This may be levied at a rate not exceeding five per centum of the amount charged for each advertisement, as prescribed in the District Council (Taxation) Rules, 1960.

4. **Tolls on roads, bridges and ferries managed by a District Council**—Government's power to sanction levy by District Councils of toll on roads. etc., has been delegated to the Divisional Commissioners (*vide* notification No.HSLG/S-VIII/R-60/97, dated 27th July 1960) who also enjoyed such power under the old laws. The Divisional Commissioners, both as Controlling Authority and Sanctioning Authority, are in a better position to determine the rate or rates of toll in such cases. Hence no model schedule is proposed by Government.

5. **Rate for the execution of any works of public utility undertaken by a District Council**—In such cases, only the capital cost of the work or part thereof as may be decided by the council, shall be recovered from the beneficiaries concerned, in proportion to the benefit derived by each. If any particular work provides utility to a particular area generally, the estimated cost may be recovered from the assessees of that area either in proportion to tax on the annual value of buildings and lands payable by them or on the basis of a fixed percentage of the said annual value.

6. **School fees in respect of schools established and maintained by a District Council**—Provision and maintenance of primary schools is one of the compulsory functions of District Councils while provision and maintenance of other schools is an optional function. Primary education being free and compulsory there is no question of any schedule of fees in respect of such schools being specified. As regards other schools, a model schedule of fees is being prepared in consultation with the Director of Public Instruction and shall be circulated later for the guidance of the District Councils. For the present the existing scales of fees, if any, may continue.

7. **Fees for the use of benefits derived from any work of public utility maintained by a District Council**—The principle of assessment of this fee shall be the same as in the case of rate for the execution of any work of public utility except that, in this case, only the maintenance cost (or part thereof, as may be decided by the council) shall be recovered.

8. **Fees for specific services rendered by a District Council**—The rate of fee in such cases may be determined by a District Council in the same manner as laid down for rate for the execution of any work of public utility (*vide* item 5).

9. **Any other tax which the Government is empowered to levy**—No Model Tax Schedule can be framed now as it is not possible to foresee when such tax may be allowed to be levied by a council. In sanctioning levy of any such tax, the Government shall specify the rate of levy.

UNION COUNCILS

*1. **Tax on the annual value of buildings and lands**—Subject to the rules made in this behalf, the tax may be levied at a rate not exceeding 7% seven per centum of the annual value of buildings and lands; and the amount less than a rupee may be rounded off to a rupee subject to the following :—

(1) In areas where the Urban Immovable Property Tax is in force, the two taxes together, *viz.*, the property tax and building tax shall not exceed seven per centum of the annual value.

(2) Kutcha houses, that is, houses built of mud, bamboo, straw, reed, or leaves with thatched roof, having a value of Rs.100 and less, may be exempted from this tax.

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*Amended by Notification No. S-II/4T-2/63/65, dated 16th April, 1963.

2. **Tax on hearth**—The rate of this tax shall not exceed three per centum of the value of buildings and lands and levied along with the tax on the annual value of buildings and lands and the Urban Immovable Property Tax, where such tax is in force, the combined percentage of these taxes shall not exceed seven per centum.

3. **Tax on the import of goods for consumption, use or sale in a local area.**	No Model Tax Schedule is proposed for the present.
4. **Tax on the export of goods from a local area**	

5. **Tax on professions, trades and callings**—This tax may be levied on the professions, trades and callings and at rates subject to the maximum noted against each in the schedule below—

SCHEDULE

Profession, trade or calling.	Maximum yearly tax.
	Rs.
1. Company or firm transacting business within the Union for profit or as a benefit society, not being a registered co-operative society.	50
2. Firm of contractors, or their agents, including individual contractor having any financial transaction under terms of any agreement or contract	50
3. Merchant; banker (not being a registered co-operative society); money-lender; whole-sale trader; owner or lessee of a market, bazar, theatre or cinema; commission agent; aratdar; and broker in jute, cotton, precious stones, silks and other merchandise or landed property	50
4. Architect, Engineer, Medical practitioner, Dentist and Legal practitioner—	
(a) in respect of whose income, I.T. is payable	24
(b) in respect of whose income, I. T. is not payable ..	12
5. Paddy-huskers, rice or flour miller, saw-miller, brick or other creamic manufacturer and owner of any other mill or factory—	
(a) in respect of whose income, I. T. is payable	50
(b) in respect of whose income, I. T. is not payable ..	25
6. Retail-trader, shop-keeper, boarding-house keeper, lodging-house keeper, tea-stall keeper, eating-house keeper, owner of hair-dressing saloon, and launderers	6

Profession, trade or calling.	Maximum yearly tax. Rs.
7. (a) Owner of scooter (for hire)	10
(b) Owner of the Taxi (for hire)	15
(c) Owner of Bus (for hire)	30
(d) Owner of Truck (for hire)	30
(e) Owner of Launch (for hire)	50
(f) Owner of Steamer (for hire)	50

8. Any person having any profession, trade or calling (other than those mentioned in items 1 to 7 above and not being an agriculturist) and having an income of Rs.2,400 or more per annum—

(a) in respect of whose income, I. T. is payable ..	24
(b) in respect of whose income, I. T. is not payable ..	12

6. **Tax on birth, marriages and feasts—**

Births—Tax on births may not be levied for the present.

Marriages—A tax on marriages may be levied at the rates noted below—

(a) First marriage or marriage after death of wife—Rs.2.
(b) For every second marriage during the life time of first wife—Rs.100.
(c) For every third marriage during the life time of first two wives—Rs.250.
(d) For every fourth marriage during the life time of three wives—Rs.500.

Unless the existing wife or wives are insane or permanently invalid or childless which case tax shall be Rs.2 only.

Feasts—A tax on any feast excepting those connected with Fateha, Chehlum or Sradha ceremony or community feeding or harvesting labourers may be levied at the following rates—

(i) Up to 50 guests (excluding members of family)—No tax.
(ii) For the next 51 to 100 guests (excluding members of family)—Rs.5.
(iii) Thereafter for every 100 or part of 100 guests—Rs.15.

7. **Tax on cinemas, dramatic and theatrical show, etc.**—The rate of levy of this tax may not exceed ten per centum of the fee for admission collected from the spectators, subject to exemptions from the tax in respect of educational and charity shows in accordance with the Bengal Amusement Tax Act, 1922.

8. **Tax on animals**—The tax may not be levied on bullocks, cows, buffaloes sheep, goats and all types of poultry and brids. This may be levied on the animals mentioned below at the rate noted against each—

Animals.	Maximum half-yearly tax. Per animal. Rs.
Horse, donkey and dog	1
Race-horse	10
Elephant	25

9. **Tax on vehicles**—Tax on different classes of vehicles and carriages may be levied in each case at rate shown below—

(a) **Vehicles**—	Maximum annual tax each. Rs.
Cycle-rickshaw (hire)	15
Cycle-rickshaw (private)	4
Four-wheeled carriage	12
Two-wheeled carriage	8
Bullock or buffalo cart	5
Hand cart	2
Bicycle	3

(b) **Boats**—

All kinds of boats kept or used in the ordinary course of business within a Union shall be registered with the Union Council on payment of a fee of Re.1 per boat towards the cost of registration which shall be done only once and need not be renewed.

Upon registration, the Union Council may levy an annual tax on boats for hire or for carrying goods and fishing boats excepting small boats, dinghies and dongas with carrying capacity of 25 maunds and below. The maximum annual tax shall be as follows—

Boats for hire.	Maximum annual tax per boat. Rs.
(i) With one oar or paddle	2
(ii) With two oars or paddles	6
(iii) With three oars or paddles or more	10
Cargo Boats—	
(i) Up to 100 mds. capacity	6
(ii) Above 100 mds. and up to 500 mds.	10
(iii) Above 500 mds.	20
Fishing boats—	
(i) Small	5
(ii) Medium	10
(iii) Big	20

10. **Lighting rate**
11. **Drainage rate**

Only the maintenance cost of the services rendered may be recovered from the beneficiaries concerned subject to a maximum levy of three per centum on the annual value. In calculating the maintenance cos proportionate cost of collection of the rate may be taken into account. The rate of levy may differ from place to place having regard to the nature of service provided.

12. **Rate for the remuneration of village police**—This rate is leviable in terms of percentage of the annual value of buildings and land. The percentage should be so fixed as would ensure adequate funds for meeting salaries, cost of equipment and such other charges (if any) on account of the village police as well as proportionate cost of collection of the rate.

13. **Rate for the execution of any work of public utility**—In such cases, only the capital cost of the work or part thereof, as may be decided by the council, should be recovered from the beneficiaries concerned, in proportion to the benefit derived by each. If any particular work provides utility to a particular area generally the estimated cost may be recovered from the assessees of that area either in proportion to the tax on the annual value of buildings and lands payable by them or on the basis of a fixed percentage of the said annual value.

14. **Conservancy rate**—As in the case of lighting rate, in this case also the maintenance cost of the services rendered (including proportionate cost of collection of the rate) may be recovered from the beneficiaries concerned subject to a maximum levy of five per centum of the annual value of buildings and lands.

15. **Rate for the provision of water-works or the supply of water**—This being also a service tax alike lighting and conservancy rates, this also may be levied in accordance with the same principle as laid down in regard to these rates subject to a maximum levy of five centum of the annual value of buildings and lands.

16. **Fees on applications for the erection and re-erection of buildings**—This may be levied as per schedule below:

SCHEDULE

(a) For temporary structures owned by one family with thatched roof and plinth area of—

	Rs.
(i) Not exceeding 500 sq. ft.	1
(ii) Exceeding 500 sq. ft. but not exceeding 2,000 sq. ft. ...	2
(iii) Exceeding 2,000 sq. ft.	5

(b) For temporary structures owned by one family with C. I. sheets roofing and plinth area of—

	Rs.
(i) Not exceeding 500 sq. ft.	2
(ii) Exceeding 500 sq. ft. but not exceeding 2,000 sq. ft. ...	5
(iii) Exceeding 2,000 sq. ft.	25

Note—(1) There shall be no fee for reconstruction of any building damaged in the course of a natural calamity or for repairs. Also no fee for Mosque, Temples, Churches, Idgahs.

(2) In areas within the jurisdiction of any Improvement Trust or similar authority, such fee may be levied by that authority and there shall be no double taxation.

17. **Fees for the use of benefit derived from any work of public utility maintained by a Union Council**—The principle of assessment of this fee may be same as in the case of rate for the execution of any work of public utility (item 13) except that in this case only the maintenance cost (or part thereof, as may be decided by the council) shall be recovered.

18. **Fees at fairs, agricultural shows, industrial exhibitions, tournaments and other public gatherings**—Such fees may be levied in respect of fairs, shows, etc., which are arranged for commercial or business purposes only, and the rate of fees shall not exceeding seven per centum of the gross collection made by the management from admission fee and other sources, if any, from within the arena.

19. **Fees for markets**—Such fees may be levied at a rate not exceeding five per centum of the bid money of the Ijaradars or gross income of the owner or proprietor of the market.

20. **Fees for licenses, sanctions and permits granted by Union Councils**—The rate of fee of various licences, permits, etc., may be specified in the respective rule or by-law providing for such licences, sanctions or permits. Hence no model schedule is proposed for the purpose.

21. **Fees for specific services rendered by a Union Council**—The rate of fee in such cases may be determined by a Union Council in the same manner as laid down for rate for execution of any work of public utility (*vide* item 13).

22. **Fees for slaughter of animals**—This fee may be levied on slaughters for commercial or business purposes only at rates mentioned below—

For every goat or sheep—25 paisa.

For every cow, bullock or heifar—Rupee one only.

Fot every buffalo—Rupees two only.

23. **A special community tax on the adult males for the construction of the public work of general utility for the inhabitants of the local area unless the local councils concerned exempts any person in lieu of doing voluntary labour or having it done on his behalf**—No model tax schedule is proposed. The rate of levy in respect of a particular work will depend upon the cost of the work or part there of which a council may decide to recover and the number of adult males who may volunteer to do the work or get it done on their behalf. Whatever sum remains to be realised may by recovered from the remaining beneficiaries in proportion to the benefit derived by each.

No. LG/S-VIII/4T-11/61/250(80), dated the 8th July, 1961.

FROM—S. D. KHAN, *Special Officer and Deputy Secretary to the Government of East Pakistan,*

TO—ALL COMMISSIONERS/DEPUTY COMMISSIONERS/SUBDIVISIONAL OFFICERS.

Subject—Revision of rates of various taxes, rates, etc., levied by District and Union Councils to bring them into conformity with the Model Tax Schedules.

Reference—This Department endorsement No. LG/S-VIII/4T-1/61/237/1(82), dated 4th July 1961, forwarding copy of notification No. LG/S-VIII/4T-1/61/237, dated 4th July, 1961 about Model Tax Schedules for District and Union Councils.

The undersigned is directed to request the Commissioners/Deputy Commissioners/Subdivisional Officers to be so good as to draw the pointed attention of the District Councils and Union Councils within their respective jurisdiction to the provisions of Article 62 of the Order according to which, where Model Tax Schedules have been framed, District and Union Councils shall be guided by them in levying a tax, rate, toll or fee. Now that the Model Tax Schedules have been framed by Government, the respective sanctioning authority *viz.*—

(i) Government in the case of District Councils (except in the matter of levy of toll on roads, bridges and ferries);

(ii) Commissioners in the case of District Councils in the matter of levy of toll on roads, bridges and ferries; and

(iii) Subdivisional Officers in the case of Union Councils while sanctioning proposal for levy of any new tax, rate, toll or fee by a Local Council shall see that this is in conformity with the rate and principle laid down in the Model Tax Schedules.

2. The District Councils and Union Councils have already framed their budget for 1961-62 on the basis of anticipated receipts from the taxes, rates, etc., levied by them with the prior sanction of the sanctioning authority. It is not unlikely that the rate or rates of some of these taxes, rates, etc., already sanctioned are either higher than the maximum rate or not strictly in accordance with the principle laid down in the Model Tax Schedules. It is considered that in such cases the rate or rates of a particular tax, rate, toll or fee or assessment thereof be reduced to such extent, so as to conform to the rates, and principles laid down in this behalf in the Model Tax Schedules. Since a proposal for the reduction of rate of any tax, rate, etc., should originate from the local council concerned and is to be processed through the sanctioning authority in accordance with the rules and may involve some delay, Government with a view to expediting matters and bringing uniformity, are pleased to direct all District and Union Councils under sub-clause (b) of clause (1) of Article 63 of the Order, to reduce with effect from 1st of July, 1961, *where necessary* any tax rate, toll or fee or assessment thereof to such extent as would bring it into conformity with the rate or principle laid down in the Model Tax Schedules. In such cases no fresh sanction of the sanctioning authority for such reduced rate will be necessary.

3. In cases where as a result of such reduction substantial fluctuations are likely to take place the receipts and the expenditures provided for in the Budget

of any District/Union Councils for 1961-62, the Local Council concerned may prepare a revised estimate in accordance with the provisions of the order and the relevant rules thereunder, *viz.*, clause (4) of Article 52 of the Order and rule 10 of the Budget Rules for District and Union Councils.

4. The undersigned is to add that through the Model Tax Schedules cover all the items of taxes, rates, etc., specified to District and Union Councils, the Taxation Rules already made by Government for these Councils do not cover all these items. It is, therrefoe, necessary to make rules relating to the items left out It is also necessary to make some amendments in some of the existing rules so as to make them conform to the Model Tax Schedules. Pending the making of such rules or amendment of existing rules, Local Councils may be advised to follow the Model Tax Schedules.

NOTIFICATION

No. LG/S-VIII/4T-1/61/239—4th July, 1961—In exercise of the power conferred by section 35 of the Municipal Administration Ordinance, 1960 (Ordinance No. X of 1960), read with notification No. S/IX/2C-7/60/918, dated the 3rd November 1960, the Governor is pleased to frame the following Model Tax Schedules for the guidance of the Town Committees.

MODEL TAX SCHEDULES

[**General instructions:**

1. The Municipal Administration Ordinance, 1960 (read with notification No. S/IX/2C-7/60/918, dated 3rd November 1960) empowers but does not enjoin the levy, by the Town Committees, of all or any of the taxes, rates, tolls or fees mentioned in the Third Schedule. It is for the individual Town Committee to decide for itself which of its different taxes, rates, tolls or fees may be levied by it. Such levy shall in all cases be subject to prior sanction of the sanctioning authority and the provisions of the Municipal Administration Ordinance and the rules.

2. In case of any alteration of the rate of levy once fixed up, fresh sanction of the competent authority shall be necessary.

3. The taxes, tolls, rates or fees, or alterations thereof, shall come into force on such dates as the sanctioning authority shall specify under sub-section (2) of section 34 of the Municipal Administration Ordinance.]

*1. **Tax on annual value of buildings and lands**—Subject to the rules made in this behalf, the tax may be levied at a rate not exceeding ten per cent. of the annual value of the buildings and lands; and the amount less than a rupee may be rounded off to a rupee:

Provided that where the Urban Immovable Property Tax is in force, the two taxes together, viz., the Property Tax and the Building Tax shall not exceed ten per cent. of the annual value.

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*Amended by Notification No. S-II/4T-3/63/75, dated 29th April 1963.

2. **Tax on transfer of immovable property**—This tax may be levied at a maximum rate of one per cent. of every deed of transfer excepting wills or gifts (other than a gift which amounts to Waqf-Al-Al-Aulad) to registered religious, charitable, sports or cultural institutions and transfers in discharge of legal debts.

3. **Tax on the application for the erection and re-erection of building**—This may be levied as per schedule below:—

SCHEDULE

(*i*) *For temporary structures*—

At a flat rate of Rs.6 per construction.

(*ii*) *For semi-pucca construction*—

	Rs.
(a) Up to 1,200 sq. ft. plinth area	6
(b) Above 1,200 sq. ft. and up to 1,500 sq. ft.	10
(c) Above 1,500 sq. ft.	20

(*iii*) *For pucca construction*—

	Single storied.	Multi-storied.
	Rs.	Rs.
(a) Up to 1,000 sq. ft. plinth area	10	20
(b) Above 1,000 sq. ft. and up to 1,500 sq. ft. ...	20	40
(c) Above 1,500 sq. ft. and up to 2,000 sq. ft. ...	30	50
(d) Above 2,000 sq. ft.	50	50

Note—1. There shall be no tax for reconstruction of any building damaged in the course of natural calamity or for repairs or any Mosque, Temples, Churches or Idgahs.

2. In towns where Improvement Trust or similar authority exists, the tax may be levied by that authority only; and there shall be no double taxation.

4. **Tax on the import of goods for consumption, use or sale in a town**—Same as under the East Pakistan Municipal Committee (Assessment and Collection of Octroi) Rules, 1961.

5. **Tax on the export of goods from a town**—No model tax schedule is proposed for the present.

*6. **Tax of the nature of tolls**—Government's power to sanction levy by Town Committee of taxes, rates, etc., including tax of the nature of tolls has been delegated to the Deputy Commissioner (*vide* notification No. S/IX/1T-30/60/387, dated 14th March 1961).

The Deputy Commissioners both as Controlling Authority and Sanctioning Authority are in a better position to determine the rate or rates of toll to be levied in such cases. No model tax schedule, is, therefore, proposed by Government.

*Amended by Notification No. LG/S-VIII/4T-1/61/262, dated 15th July 1961.

7. **Tax on professions, trades and callings**—This tax may be levied on the professions, trades and callings and at the rates subject to the maximum noted against each in the schedule here below:

SCHEDULE

	Professions, trades or callings.	Maximum yearly tax.
		Rs.
1.	Company or firm transacting business within the town for profit or as a benefit society not being a registered co-operative society.	50
2.	Firm of contractors or their agents, including indivisual contractor having any financial transaction under terms of any agreement or contract.	50
3.	Merchant; banker (not being a registered co-operative society); money-lender; whole-sale trader; owner or lessee of a market, bazar, theatre or cinema; commission agent; aratdar; broker in jute, cotton, precious stones; silk and other merchandise or landed property.	50
4.	Architect, Engineer, Medical Practitioner, Dentist and Legal Practitioner—	
	(a) in respect of whose income, I. T. is payable	24
	(b) in respect of whose income, I. T. is not payable ..	12
5.	Paddy-huskers, rice or flour miller, saw-miller, brick or other ceramic manufacturer and owner of any other mill or factory—	
	(a) in respect of whose income, I. T. is payable	50
	(b) in respect of whose income, I. T. is not payable ..	25
6.	Retail-trader, shop-keeper, boarding house-keeper, lodging house-keeper, tea stall-keeper, eating house-keeper, owner of hair-dressing saloon, and launderers.	6
7.	(a) Owner of scooter (for hire)	10
	(b) Owner of taxi (for hire)	15
	(c) Owner of bus (for hire)	30
	(d) Owner of truck (for hire)	30
	(e) Owner of launch (for hire)	50
	(f) Owner of steamer (for hire)	50
8.	Any person having any profession, trade or calling (other than those mentioned in items 1 to 7 above and not being an agriculturist) and having an income of Rs.2,400 or more per annum—	
	(a) in respect of whose income, I. T. is payable	24
	(b) in respeet of whose income, I. T. is not payable ..	12

8. **Tax on births, marriages, adoptions and feasts—**

Births }
Adoptions } This tax may not be levied for the present.

Marriages—A tax on marriages may be levied at the rates noted below:

(a) First marriage or marriage after death of wife—Rs.2.

(b) For every second marriage during the life time of first wife—Rs.100.

(c) For every third marriage during the life time of first two wives—Rs.250

(d) For every fourth marriage during the life time of three wives—Rs.500.

Unless the existing wife or wives are insane or permanently invalidated or childless in which case tax shall be Rs.2 only.

Feasts—A tax on any feast excepting those connected with Fateha, Chehlum or Sradha ceremoney or community feeding or harvesting labourers may be levied at the following rates:

(i) Up to 50 guests (excluding members of family)—No tax.

(ii) For the next 51 to 100 guests (excluding members of family)—Rs.5.

(iii) Thereafter for every 100 or part of 100 guests—Rs.15.

9. **Tax on advertisements**—This may be levied at a rate not exceeding five per centum of the amount charged for each advertisement.

10. **Tax on animals**—This tax may not be levied on bullocks, cows, buffaloes sheep, goats and all types of poultry and birds. This may be levied on the animals mentioned at the rate noted against each:—

Animals.	Half-yearly rate of tax per animal in town.
	Rs.
(a) Elephant	25
(b) Race-horse	25
(c) Other horses	1
(d) Donkey and pet dog	1

11. **Tax on cinemas, dramatic and theatrical show, etc.**—The rate of levy of this tax may not exceed ten per centum of the fee for admission collected from the spectators, subject to exemption from the tax in respect of educational and charity shows in accordance with the Bengal Amusement Tax Act, 1922.

12. **Tax on vehicles other than motor vehicles and boats**—Tax on different classes of vehicles and carriages may be levied in each case at rate shown below:

(a) *Vehicles*—

	Maximum annual tax. Rs.
Cycle rickshaw (hire)	20
Cycle rickshaw (private)	4
4 wheeled carriage	15
2 wheeled carriage	10
Bullock cart	6
Hand cart	4
Bicycle	3

(b) *Boats*—All kinds of boats kept or used in the ordinary course of business within a town shall be registered with the Town Committee on payment of a fee of Re.1 per boat towards the cost of registration which shall be done only once and need not be renewed.

Upon registration the Town Committee may levy an annual tax on boats for hire or for carrying goods and fishing boats, dinghies and dongas with carrying capacity of 25 maunds and below.

The maximum annual tax shall be as follows:

	Maximum anuual tax. per boat. Rs.
Boats for hire—	
(i) With one oar or paddle	2
(ii) With two oras or paddles	6
(iii) With three oars or paddles or more ..	10
Cargo boats—	
(i) Up to 100 mds. capacity	6
(ii) Above 100 mds. and up to 500 mds. ..	10
(iii) Above 500 mds.	20
Fishing boats—	
(i) Small	5
(ii) Medum	10
(iii) Big	20

13. **Lighting rate and fire rate**—*Lighting rate*—Only the maintenance cost of the services rendered may be recovered from the beneficiaries concerned subject to a maximum levy of three per cent. on the annual value. In calculating the maintenance cost the proportionate cost of collection of the rate may be taken into account. The rate of levy may differ from place to place having regard to the nature of service provided.

Fire rate—No model tax schedule is proposed for the present.

14. **Conservancy rate**—As in the case of lighting rate, in this case also the maintenance cost of the services rendered (including proportionate cost of collection of the rate) may be recovered from the veneficiaries subject to a maximum levy of seven per cent. of the annual value of the buildings and lands.

15. **Rate for the execution of any works of public utility**—In such cases only the capital cost of the works or part thereof, as may be decided by the Town Committee may be recovered from the beneficiaries concerned in proportion to the benefit deriver by each. If any particular work provides utility to a particular area generally the estimated cost may be recovered from the assessees of that area either in proportion to the tax on annual value of buildings and lands payable by them or on the basis of a fixed percentage of the said annual value.

16. **Rate for the provision for water-works or supply of water**—This being also a services tax alike conservancy and lighting rates this also may be levied in accordance with the same principle as laid down in regard to conservancy and lighting rate subject to a maximum levy of seven per cent. on the annual value.

17. **Cess on any of taxes levied by Government**—No model tax schedule is proposed for the present.

18. **School fees**—A model schedule of fees has been prepared in consultation with the D. P. I. and will be circulated later. For the present, the existing scales of fees, if any, may continue.

19. **Fees for the use of benefits derived from any works of public utility maintained by a Town Committee**—The principle of assessment of this fee shall be the same as in the case of any work of public utility except that in this case only the maintenance cost (or part thereof, as may be decided by the Committee) shall be recovered.

20. **Fees at fairs, agricultural shows, industrial exhibitions and other public gatherings**—Such fees may be levied in respect of fairs, shows, etc., which are arranged for commercial or business-purposes only and the rate of fee shall not exceed seven per centum of the gross collection made by the management from admission fee and other sources, if any, from within the arena.

21. **Fees for markets**—Such fees may be levied at a rate not exceeding five per centum of the bid money of the *ijaradars* of gross income of the owner or proprietor of the market.

22. **Fees for licences, sanctions and permits by Town Committee**—The rate of fee of various licences, sanctions and permits may be specified in the respective rules or by-law providing for such licences, sanctions and permits. Hence, no model schedule is propoesd for the purpose.

23. **Fees for specific services rendered by a Town Committee**—The rate of fee in such cases may be determined by a Town Committee in the same manner as laid down for rate for execution of any work of public utility.

for the slaughter of animals—This fee may be levied on slaughter purposes only and at rates mentioned below:

(a) For every goat, sheep—25 paisa.
(b) For every cow, bullock—Re. one.
(c) For every buffalo—Rs. two.

25. **Any other fee permitted under any of the provisions of this Ordinance**—No model tax schedule is proposed for the present.

26. **Any other tax which the Government is empowered to levy**—No model Tax Schedule can be framed now as it is not possible to foresee when such tax may be allowed to be levied by a Town Committee. In sanctioning levy of any such tax, the Government shall specify the rate of levy.

NOTIFICATION

No. LG/S-VIII/II-3/61/362—28th August 1961—In exercise of the powers conferred by Article 89 read with item 24 of the Sixth Schedule of the Basic Democracies Order, 1959 (President's Order No. 18 of 1959) and in supersession of the East Pakistan Local Councils (Inspection) Rules, 1960, published under notification No. HSLG/S-VIII/3R-12/60/226, dated the 16th November 1960 in the *Dacca Gazette, Extraordinary*, Part I dated the 24th November 1960, the Governor is pleased to make the following rules, namely.

THE EAST PAKISTAN LOCAL COUNCILS (INSPECTION) RULES, 1961

1. **Short title and commencement**—These rules may be called the East Pakistan Local Councils (Inspection) Rules, 1961.

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

(i) in the case of Divisional Councils, any officer, above the rank of a Commissioner appointed by the Provincial Government;

(ii) in the case of District Councils, the Commissioner of the Division or the Additional Commissioner, if so authorised by the Commissioner;

(iii) in the case of Thana Councils, the Deputy Commissioner of the district or any Additional Deputy Commissioner authorised by the Deputy Commissioner in this behalf;

Provided that the Deputy Commissioner may, if he considers necessary, also appoint any other officer subordinate to him, above the rank of the Subdivisional Officer, for the purpose of carrying out such inspection so as to ensure completion of inspection of all Thana Councils within the year.

*(iv) in the case of Town Committees, the Subdivisional Officer, or the Additional Subdivisional Officer or the Circle Officer (Development) if so authorised by the Subdivisional Officer;

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*Amended by notification No. S-II/II-1/62/175, dated 18th July 1962.

*(v) in the case of Union Councils and Union Committees, the Circle Officer (Development) or any other official authorised by the Controlling Authority ;

(vi) any official, officials or team of officials whom the Provincial Government may, by any special or general order, appoint in respect of any local council or class of local councils, to perform any or all of the duties of an inspecting official, as may be specified in the order.

(*2*) The other words and expressions used in these rules shall have the same meaning as are respectively assigned to them in Article 3 of the Basic Democracies Order, 1959.

3. **Annual inspection**—Every local council shall be inspected by the respective Inspecting Official mentioned in clauses (i) to (v) of sub-rule (*1*) of rule 2 at least once a year.

3A. Casual inspection—In Inspecting Officials mentioned in clauses (*i*) to (*iii*) of sub-rule (*1*) of rule 2 may casually inspect the lower tiers of local councils within their respective jurisdictions and in so doing may exercise all the powers of an inspecting official under these rules.

4. **Power of inspecting official**—Every Inspecting Official shall, at the time of inspection have access to all books, proceedings and records of the local council concerned. During such inspection the local council concerned shall, if required to do so, also produce the cash balance in hand.

5. **Report of inspection**—A report of every such inspection by officials mentioned in clauses (*i*) to (*v*) of sub-rule (*1*) of rule 2, shall recorded in writing, and a copy thereof shall be forwarded for information and necessary action,—

(i) in the case of Divisional Councils, to the Chairman of the Council concerned and the Provincial Government ;

(ii) in the case of District Councils, to the Chairman of the Council concerned and the Provincial Government ;

(iii) in the case of Thana Councils, to the Chairman of the Council concerned and to the Deputy Commissioner of the district unless the Deputy Commissioner himself is the Inspecting Official ;

(iv) in the case of Town Committees, to the Chairman of the Committee concerned and the Deputy Commissioner of the district ;

(v) in the case of—

(a) Union Councils, to the Chairman of the Council concerned and the Subdivisional Officer ; and

(b) Union Committees, to the Chairman of the Union Committee concerned the Chairman of the Municipal Committee concerned and the Deputy Commissioner of the district :

Provided that in the case of a Union Committee within the jurisdiction of the Dacca Municipality the Deputy Commissioner may, if he considers necessary, forwarded a copy of the inspection report to the Commissioner, Dacca Division and the Provincial Government.

*Amended by notification No. S-II/1I-1/62/175, dated 18th July 1962.

6. **Inspection of property and works**—(*1*) Every Inspecting Official may, within his respective jurisdiction,—

(a) inspect or cause to be inspected, any immovable property, used or occupied by any local council or any work, in progress, under the direction of such council ;

(b) by order, in writing, call for and inspect a book or document in the possession, or under the control of, such council ;

(c) by order in writing, require the local council to furnish such statements, accounts, reports or copies of documents relating to the proceedings or duties of the council as he thinks fit to call for ; and

(d) record, in writing, any observations, as he may deem proper, in regard to the proceedings or duties of the local council for the consideration of the council.

(*2*) A work or institution, constructed or maintained, in whole or in part, at the expense of a local council and all registers, books, accounts or other documents relating thereto shall at all times, be open to inspection by the Inspecting Officials.

NOTIFICATION

No. LG/S-IX/1U-12/60/1345—30th September 1961—In exercise of the powers conferred by clause (1) of Article 31 of the Basic Democracies Order, 1959 (President's Order No. 18 of 1959), and in supersession of the East Pakistan Union Committees (Functions) Rules, 1960, published under Notification No. HSLG/S-II/2R-51/60/302, dated the 18th July, 1960, the Governor is pleased to make the following rules, namely :

THE EAST PAKISTAN UNION COMMITTEES (FUNCTIONS) RULES, 1961

1. **Short title and commencement**—(*1*) These rules may be called the East Pakistan Union Committees (Functions) Rules, 1961.

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

2. **Definitions**—In these rules, unless there is anything repugnant in the subject or context, the various words and terms defined in the Basic Democracies Order, 1959, or the Municipal Administration Ordinance, 1960, shall, for the purpose of these rules, have the same meaning as are assigned to them under the said Order or the Ordinance, as the case may be.

3. **Functions of Union Committees**—Without prejudice to the powers to be exercised and functions to be performed by a Municipal Committee under the Municipal Administration Ordinance, 1960, and the rules and by-laws made thereunder, a Union Committee may, with the approval of the Municipal Committee concerned and within the resources at its disposal, undertake within the area under its jurisdiction all or any of the functions specified in the Schedule to these rules.

4. **General Administration**—It shall be the duty of a Union Committee—

(a) to assist Government officials, the Municipal Committee and other local councils, in the proper performance of their duties in the Union, and to furnish them such information, as may be required by them for official purposes;

(b) to report to the police the commission of any offence in the Union; to bring to the notice of the police the presence in the Union of persons of notorious character ; and to assist in the investigation and prevention of crime, and arresting criminals ;

(c) to report to the Municipal Committee the commission of any offence under the Municipal Administration Ordinance, 1960 or any rules or by-laws made thereunder.

(d) to explain the policies of Government, the Municipal Committee, and other local councils to the inhabitants of the Union ; and

(e) to bring the complaints and grievances of the inhabitants of the Union to the notice of the competent authorities.

5. **Requirements of the Union**—(*1*) A Union Committee shall, from time to time, survey the Union, and draw up reports specifying—

(a) the requirements of the Union, and the recommendations of the Union Committee for meeting such requirements ;

(b) the state of municipal institutions and services in the Union, and the recommendations of the Union Committee for their improvement; and

(c) such other matters as may be of special importance for the Union.

(*2*) The report under sub-rule (*1*) shall be presented to the Municipal Committee, and the Municipal Committee may take such action thereon as may be considered necessary.

THE SCHEDULE

(*See* rule 3)

(1) Adult education.

(2) Supervision and maintenance of public places, public open spaces, public gardens and public play-grounds.

(3) Plantation and preservation of trees in general, and plantation and preservation of trees on public ways, public streets and public places in particular.

(4) Management and maintenance of common meeting places and other common property situated within the Union Committee.

(5) Prevention of encroachments on public ways, public streets and public places.

(6) Prevention and abatement of nuisances in public ways, public streets and public places; supervision of sanitation and conservancy and adoption of measures for the cleanliness of the Union including regulation of collection, removal and disposal of manure and street sweepings as well as of carcasses of dead animals.

(7) Prohibition of the use of the water of wells, ponds and other sources of water-supply suspected to be dangerous to public health.

(8) Regulation or prohibition of the watering of cattle, bathing or washing at or near wells, ponds or other sources of water reserved for drinking purposes.

(9) Celebration of public and national festivals and days.

(10) Provision of relief measures in the event of any fire, flood, hail-storm, earthquake or other natural calamity.

(11) Relief for the widows and orphans, and the poor.

(12) Promotion of public games and sports.

(13) Horticultural, industrial and community development, promotion and development of co-operative movement, cottage industries.

(14) Adoption of measures for increased vegetable production in kitchen gardens.

(15) Provision of first aid centres.

(16) Provision of libraries and reading rooms.

(17) Organisation of Social Service Volunteers.

(18) Adoption of measures for the settlement of disputes by conciliation and arbitration.

(19) Prevention of beggary.

(20) Adoption of measures for promotion of the welfare of women, backward classes, children, and families of persons serving in Armed Forces.

(21) Promotion of social, civic, patriotic virtues among the people and discouraging of parochial, racial, tribal, sectarian, and provincial prejudices.

(22) Any other measures, likely to promote the welfare, health, safety, comfort, or convenience of the inhabitants of the Union Committee area or of visitors.

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NOTIFICATION

No. S.-II/3R-27/63/62—11th April 1963—In exercise of the powers conferred by Article 89 read with item 6 of the Sixth Schedule of the Basic Democracies Order, 1959 (President's Order No. 18 of 1959), the Governor is pleased to make the following rules, namely :

The East Pakistan Local Councils (National Reconstruction, the Agricultural, Industrial and Community Development, and Food Production Functions) Rules, 1963.

1. **Short title and commencement**—(*1*) These rules may be called the East Pakistan Local Councils (National Reconstruction, the Agricultural, Industrial and Community Development, and Food Production Functions) Rules, 1963.

(*2*) They shall come into force at once.

2. **Definitions**—Unless there is anything repugnant in the subject or context, the words and expressions used in these rules shall have the same meaning as are assigned to them in Article 3 of the Basic Democracies, Order, 1959 (hereinafter referred to as the said Order).

National Reconstruction

3. Every Local Council shall, in collaboration with, and under general supervision of the Provincial Bureau of National Reconstruction, East Pakistan, take necessary steps to carry out the following functions of national reconstruction within its respective jurisdiction :

(*a*) to explain to the people the policies of the Government in order to seek their understanding and to gain their co-operation ;

(*b*) to promote inter-wing understanding by every available means ;

(*c*) to continually gauge the feelings and reactions of the people regarding Government policy and advise the Government from time to time in the light thereof ;

(*d*) to encourage local arts and crafts ;

(*e*) to popularise national anthem ;

(*f*) to harness the enthusiasm of local youths and utilise them in community upliftment projects ;

(*g*) to encourage and promote adult education of working class ;

(*h*) to encourage the growth of youth and social welfare organisations ;

(*i*) to raise the cultural and intellectual level of the people and promote cultural activities by encouraging indigenous games by organising annual sports and holding music and literary competitions and folk-festivals, etc.;

(*j*) to organise seminars and discussion on themes relating to national reconstruction and building up of sound national character with a view to creating interest among the people in national affairs in a positive manner so that a sense of belonging and participation in the national efforts is developed, and to inculcate simplicity, frugality and good taste in living standards and to avoid wasteful extravagance in order to be able to utilise the resources in a more profitable way for a better standard of living ;

(*k*) to beautify surroundings, to make healthier homes and happy families and pursue honourable living, to shun idleness, to work hard and co-operate in building up an economically prosperous State ;

(*l*) to prepare public opinion to expect and accept what we can get within our resources, instead of entertaining unreal and exaggerated hopes.

Agricultural Development and Food Production

4. (*1*) Every year, the Union Council shall survey the entire area covered by the Union, and formulate projects for the excavation or re-excavation of canals, channels, tanks and *beels* that might improve the existing facilities for the irrigation of winter crops.

(*2*) Under this programme, the setting up or erection of embankments for baling out unnecessary water from water-logged areas, for bringing additional areas under cultivation, should also be taken up.

(*3*) Each of such projects should not cost more than Rs. 15,000.

(*4*) 25 per cent. of the cost should be raised locally from beneficiaries, the remaining 75 per cent. will be sanctioned by the District Magistrate, according to priorities fixed by the District Council, on the basis of availability of funds.

(*5*) The projects when completed will become the property of the Union Council and should be entered into the prescribed Register.

(*6*) The maintenance of such excavated or re-excavated canals, channels- tanks and *beels* shall be the responsibility of the Union Council, and expenditure on such maintenance should be met out of the Union Council fund, ear, marked for public utility work.

5. (*1*) The Union Council shall assess the Union's requirement of fertilizers, crop by crop, at the beginning of each year and forward the consolidated indent to the Thana representative of the Agricultural Development Corporation under intimation of the Chairman of Thana Council.

(*2*) On receipt of such indent the Thana representative of the Agricultural Development Corporation will make necessary arrangements for the supply of the indent required through the Multipurpose Co-operative Society and through other agents of the Corporation.

(*3*) The indented articles will be supplied to the Union Council if such a Council applies for an agency and is appointed as Agent by the Agricultural Development Corporation in accordance with the Rules and Regulation of the Corporation.

(*4*) The Union Council will be at liberty to issue fertilizers and manures to farmers on payment or on credit, considering the credit worthiness of the farmers.

(*5*) The reponsibility for the recovery of the price of fertilizers and manures issued on credit shall lie wholly with the Union Council. These dues should be realised in the same manner as the Union dues are realised.

(*6*) The full value of a consignment issued to the Union Council shall be repayable to the Thana Agriculture Officer not later than twelve months from the date of issue.

(*7*) The cost of transport from the Thana Agricultural Store to the Union Godown shall be borne by the Union Council, out of the commission charged.

(*8*) The price realised from individual farmers may be made inclusive of the commission.

6. **Seeds**—(*1*) The procedure outlined in the preceding rule 5 shall apply *mutatis mutandis* to the assessment of the requirement, procurement and distribution of seeds.

(*2*) The Union Council shall assist the agent and employees of the Corporation in selecting good farmers having tradition of producing good seeds as Registered Growers under the East Pakistan Agricultural Development Corporation.

(*3*) The Union Council shall aim at replacing ultimately all the existing indigenous varieties by improved seeds.

7. **Rural Demonstration Farms and Demonstration Plots**—(*1*) The Union Agricultural. Assistant shall be responsible to the Union Council for the efficient working of the Agriculture Department scheme for the establishment of Rural Demonstration Farms and Demonstration plots at the Union level.

(*2*) The Union Council shall render necessary guidance and assistance to the Union Agricultural Assistant in carrying out the programme effectively.

(*3*) Priority shall be given to these Farms and plots in the distribution of fertilizers, manures and seeds.

8. **Preservation of farm-yard manure and village compost**—(*1*) Farm-yard manure shall be conserved for use in fields.

(*2*) The Union Council shall encourage each farmer to dig a pit at a corner of his homestead for proper storage of farm-yard refuses.

(*3*) Seasonal drive shall be conducted by the Union Council throughout the Union for the removal of water-hyacinth and other aquatic shrubs from water areas, and their conversion into composts.

9. **Protection of crops against pest and insect attacks**—(*1*) In the event of any pest or insect attack on standing crops within the Union, the Union Council shall organise voluntary squads for protection work in the affected fields.

(*2*) It shall be the responsibility of the Union Council to utilise fully sprayers and other plant-protection equipments, including insecticides, placed at their disposal by the Agriculture Department.

(*3*) It shall be the responsibility of the Union Council to report the incidence of such attacks to the Thana Agriculture Officer forthwith by Special Messenger.

10. **Tree plantation, preservation of fruit trees**—(*1*) The Union Council shall adopt suitable measures—

(a) for the extensive plantation of trees ;

(b) for the prevention of indiscriminate felling of fruit trees.

11. **General**—In making the surveys referred to in rules 4(*1*) and 5(*1*) and in carrying out its responsibilities generally, the Union Council shall utilise the services of the Agriculture Department staff posted at Union level and also of its members.

Industrial Development.

12. (*1*) Each Union Council and each District Council shall appoint a Cottage Industries Committee consisting of not more than one-third of the total number of its members and such representatives of the East Pakistan Small Industries Corporation as may be co-opted.

(*2*) The members of the Committee shall hold office for one year only but shall be eligible for re-appointment.

13. The functions of the Committee shall be as follows :

(*a*) to examine and study any question or proposal in respect of small scale industries for purpose of the council and submit report and recommendations to the council as required ;

(*b*) to evaluate the progress made in the execution of the development plans relating to small-scale industries ; and

(*c*) to perform such other functions as may be assigned to it by the council.

14. Apart from any scheme or schemes of Cottage Industry that may be initiated by a Union Council or a District Council for its implementation it may, with previous approval of the Controlling Authority, take over from the East Pakistan Small Industries Corporation any Public Sector Project sponsored by the said Corporation such as Common Facility Centre for Handloom, Model Production Unit, etc., for running the same on public utility lines.

Community Development.

15. To achieve betterment of national economy and social uplift in general, a Union Council and a District Council shall take steps to disseminate to the common man at the village level by demonstration method and intensive propaganda requisite up-to-date knowledge of improved method of Agriculture, Pisciculture, Animal Husbandry, Cottage Industry, Health and Sanitation, Communication including construction of roads and culverts, etc., as well as Youth activities.

NOTIFICATION

No. BDLG/S-II/3R-16/63/71—24th April 1963—In exercise of the powers conferred by Article 89 read with Article 25A of the Basic Democracies Order, 1959 (President's Order No. 18 of 1959), the Governor is pleased to make the following rules, namely:

THE EAST PAKISTAN LOCAL COUNCILS (VOTE OF NO-CONFIDENCE) RULES, 1963.

1. **Short title and commencement**—(*1*) Thsese rules may be called the East Pakistan Local Councils (Vote of No-confidence) Rules, 1963.

(*2*) They shall come into force at once.

2. **Manner of Vote of No-confidence**—(*1*) A vote of no-confidence against a Chairman, or Vice-Chairman of a Union Council, Union Committee or Town Committee and that against a Vice-Chairman of a District Council may be moved only in a special meeting convened for the purpose, on requisition signed by not less than one-half of the total number of existing members of the Council/Committee:

Provided that where the said total number of members is not exactly divisible by two the next higher number so divisible shall be taken into account for the purpose.

(*2*) The requisition which shall briefly set forth the grounds for proposing the vote of no-confidence shall be addressed to the Chairman, a copy thereof being simultaneously submitted to the Controlling Authority of the Council/ Committee concerned. A copy of the requisition shall also be sent—

(*a*) to the Circle Officer concerned, in the case of a Union Council;

(*b*) (*i*) to the Chairman of the Municipal Committee concerned , in the case of every Union Committee; and

(*ii*) also to the Subdivisional Officer concerned, in the case of a Union Committee within the Municipality of Dacca, Chittagong and Khulna.

In all cases the requisition as well as its copies shall be sent to the addressees either by registered post or by a messenger.

*(3) (i) The Chairmann shall convene the special meeting to be held within a fortnight of the receipt of the requisition.

(ii) If the Chairman fails to so convene the meeting or the meeting is not held within the aforesaid time, the Controlling Authority shall convene the said special meeting within the following fortnight:

Provided that Government may extend the time of holding the special meeting by the Controlling Authority.

(iii) The special meeting convened by the Chairman shall be held at the office of the Local Council or at such other place as the Chairman with the previous permission of the controlling Authority, may determine. When such a meeting is convened by the Controlling Authority the meeting may be hele at a place as he may choose.

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* *Vide* No. BDLG/S-II/3R-4/64/199, dated 26th February 1964.

3. **Notice and agenda**—Notice for such special meeting along with a copy of the agenda shall be given by the convenor to every member of the Council/ Committee at least seven days prior to the date of the meeting. When the meeting is convened by the Chairman of a Union Council or a Union or Town Committee, a copy of the notice with a copy of the agenda shall also be simultaneously transmitted to the Controlling Authority for his information and necessary action. A copy of the notice along with a copy of the Agenda shall also be sent—

(*a*) to the Circle Officer concerned, in the case of a Union Council;

(*b*) (*i*) to the Chairman of the Municipal Committee in the case of every Union Committee; and

(*ii*) also to the Subdivisional Officer concerned, in the case of a Union Committee within the Municipality of Dacca, Chittagong and Khulna.

4. **Presiding officer**—Such meeting shall be presided over by—

(*a*) the Circle Officer concerned, or any other officer authorised by the Controlling Authority, in the case of a Union Council;

(*b*) the Chairman of the Municipal Committee concerned, or in his absence, any other officer authorised by the Controlling Authority in the case of a Union Committee;

(*c*) any officer authorised by the Controlling Authority, in the case of a Town Committee; and

(*d*) the Chairman himself, in the case of District Council.

*5. (1) (a) In case the requisite two-thirds number of the existing members do not attend the meeting within one hour of the appointed time, the proposal for the vote of no-confidence shall, subject to confirmation by the Controlling Authority, be deemed to have been moved and failed and the meeting shall accordingly be terminated with an open declaration in presence of the memers and a note recorded to this effect by the Presiding Officer who shall forthwith submit his report to the Controlling Authority.

(b) The Controlling Authority shall, within 48 hours of receipt of such report from the Presiding Officer, confirm the same and issue formal orders accordingly communicating the said orders to the local council and officers concerned.

Provided that when the Controlling Authority is satisfied that two-thirds number of the existing members could not attend the meeting due to reasons and circumstances beyond their control, he may withhold his confirmation and himself convene a fresh meeting of the Councillors concerned for moving the vote of no-confidence to be held within in fortnight of the date of issue of the order; and the provisions of rules 2, 3 and 4 shall, so far as applicable, apply.

(*2*) In the event of the minimum requisite two-thirds number of the existing members being present, the Presiding Officer shall proceed with the meeting reading out the requisition petition to the members present and calling upon them

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* *Vide* No. B D L G/S-II/3R-4/64/19, dated 26th February 1964.

to record their votes. The Presiding Officer shall hand over to each member present a voting paper in the following form (in English, Bengali or Urdu as may be deemed convenient) and shall ask each member in turn to record his vote by appropriate mark in the space provided for the purpose in the voting paper at a table so placed that no other person present can see the recording. Before handing over the voting paper to each member, the Presiding Officer shall sign on the reverse of the voting paper to ensure its genuineness and explain to the member the procedure and mark of voting to be put, namely, cross mark [×] for "no-confidence" and tick-mark [√] for "confidence" in the person mentioned in the voting paper.

VOTING PAPER

For the vote of no-confidence against Mr.., Chairman/Vice-Chairman of.................Union Council/Union Committee Town Committee/District Council.

	Space for Voting mark.
Cross for no-confidence [×]	[ ]
Tick for confidence [√]	[ ]

Date.........................

....
Signature or L.T.I. of member voting.

After recording the vote, the member shall fold the voting paper and then return it to the Presiding Officer.

As soon as all the voting papers have been received by the Presiding Officer, he shall count the number of members who have recorded cross-mark (×) and those who have recorded tick-mark (√, and shall forthwith declare the result of such counting and record a note to this effect. If the number of members recording cross-mark (×) is two-thirds number or more of the existing members, the vote of no-confidence shall be deemed to have been passed and the Chairman or the Vice-Chairman shall vacate his office forthwith.

(*3*) For calculating the requisite two-thirds majority for the purpose of the vote of no-confidence, fraction of one-third (1/3rd) shall be ignored and fraction of two-thirds (2/3rds) shall be rounded off into a whole number.

Illustration:

(*a*) Where the existing number of members is 8, its two-thrids will be $8 \times \frac{2}{3} = 5\frac{1}{3}$. Here 1/3rd shall be ignored, and the requisite two-thirds majority shall be taken to be 5.

(*b*) Where the existing number of members is 10, its two-thirds will be $10 \times \frac{2}{3} = 6\frac{2}{3}$. Here 2/3rds shall be rounded off into 1, and the requisite two-thirds majotiry shall be taken to be 7.

6. **Making over of charge**—As soon as after the passing of the vote of no-confidence and in any case not later than three days of the same, the Chairman or the Vice-Chairman concerned shall make over charge of the office of the Chairman or Vice:-Chairman, as the case may be, to the Vice-Chairman or to the Chairman, or in his absence, to any other member of the Council or Committee elected by it at a *special meeting*, for holding such charge pending election of a new Chairman or Vice-Chairman, as the case may be.

NOTIFICATION

No. S-II/3R-12/63/98—25th May 1963—In exercise of the powers conferred by clause (*2*) of Article 89 read with clause (*5*) of Article 15 of the Basic Democracies Order, 1959 (Prseident's Order No. 18 of 1959), the Governor is pleased to make the following rules, namely:

The East Pakistan District Council (Election of Vice-Chairman) Rules, 1963.

1. **Short title and commencement**—(*1*) These rules may be called the East Pakistan District Council (Election of Vice-Chairman) Rules, 1963.

(*2*) They shall come into force at once.

2. **Date of election**—The election of Vice-Chairman of a District Council shall be held in the first meeting of the District Council held immediately after the assumption of office by the Chairman and all the members present at that meeting:

Provided that if for any reason to be recorded by the Chairman the election cannot be held in that meeting, the Chairman shall fix another date, as soon thereafter as possible, and clear 3 days' notice of the said meeting shall be given by the Chairman to all the members of the Council:

Provided further that the election of the first Vice-Chairman under these rules may be held any time after these rules come into force.

3. **Manner of election**—The election of Vice-Chairman shall proceed as follows:

(*a*) Any member present may propose a candidate by name for the office of Vice-Chairman.

(*b*) No candidature shall be valid unless it has been seconded by a member other than the proposer.

(*c*) If there is only one candidate duly proposed and seconded for election, the Chairman shall forthwith declare such candidate to be elected.

(*d*) If there be more than one such candidate for election as Vice-Chairman, the Chairman shall hand over to each member present, a voting paper in the following Form in which the names of the candidates who have been duly proposed and seconded shall be entered, and shall ask each member in turn to record his vote, at a table so placed that no other person can see the recording, by placing a cross-mark in the space provided for the purpose in the voting paper against the name of the candidate for whom the member intends to vote. Before handing over voting papers to the voters the Chairman shall sign on the reverse of each voting paper to ensure the genuineness of the voting paper.

VOTING PAPER

For the Election of Vice-Chairman of District Council.

Name of candidates.	Space of placing mark.
	X
1.	
2.	
3.	
4.	

(*e*) The voting paper shall be invalid if the cross-mark is placed against the name of more than one candidate, or if it is so placed as to render it doubtful to which candidate such mark is intended to apply, or if it does not bear on its reverse signature of the Chairman, as required under clause (*d*) of this rule.

(*f*) Each member after placing the cross-mark on the voting paper shall fold the same and hand it over to the Chairman.

(*g*) The Chairman shall have the right of participating in the election of the Vice-Chairman and shall similarly record his vote.

(*h*) As soon as all the voting papers have been delivered to the Chairman, he shall, in the order hereinafter specified—

(*i*) reject any voting paper which is found invalid under clause (*e*) of this rule;

(*ii*) read out the names of the candidates against which the cross-mark has been validly made;

(*iii*) count the votes;

(*iv*) declare the candidate to whom the largest number of votes has been given to be elected as Vice-Chairman of the Council; and

(*v*) in the case of an equality of votes, the Chairman shall draw lot and the candidate in whose favour the lot is drawn shall be deemed to have got the larger number of votes.

4. **Casual vacancy**—If any Vice-Chairman is unable to complete his full term of office, the vacancy shall be filled by an election in accordance with rule 3, to be held within twenty-one days from the date of occurrence of the vacancy, at a meeting in which the Chairman or in his absence, a person who is not a candidate for the office of the Vice-Chairman and is elected by the members from among themselves for the purpose, shall preside.

NOTIFICATION

No. BDLG/S-II/3R-21/63/156—13th August 1963—In exercise of the powers conferred by Article 89 read with clause (*4C*) of Article 25 of the Basic Democracies Order, 1959 (President's Order No. 18 of 1959), the Governor is pleased to make the following rules, namely:

The East Pakistan Local Councils (Removal of elected Chairman and Vice-Chairman for physical incapacity) Rules, 1963.

1. **Short title and commencement**—(*1*) These rules may be called the East Pakistan Local Councils (Removal of elected Chairman and Vice-Chairman for physical incapacity) Rules, 1963.

(*2*) They shall come into force at once.

2. In these rules, unless there is anything repugnant in the subject or context, the various words and expressions used shall have the same meaning as are assigned to them in Article 3 of the Basic Democracies Order, 1959.

3. For the purpose of removal of a Chairman or Vice-Chairman of a Union Council or a Town or Union Committee or a Vice-Chairman of a District Council on the ground of his physical incapacity under tclause (*4C*) of Article 25 of the Order the required medical authority shall be—

(i) in the case of a Chairman or a Vice-Chairman of a Union Council or a Town or Union Committee, the Civil Surgeon of the district concerned.

(ii) in the case of a Vice-Chairman of a District Council, a Committee consisting of the Civil Surgeon of the district concerned and the Civil Surgeons of two other contiguous districts as may be appointed by the Commissioner. The senior most of the three Civil Surgeons shall be the Chairman of the Committee and the meeting of the Committee shall be held at the headquarters of the district concerned.

4. For the purpose of the required examination and certification, the medical authority concerned may, if and when required, consult any specialist in Government service available at the place, such as an Eye-Specialist, Heart-Specialist, Pathological tests, and X-Ray exmaination, etc., if and when required in such cases, may also be carried out in the nearest available Government Hospital. No fees shall be charged for such consultations, pathological tests, etc.

5. In the case of a Vice-Chairman of a District Council, the Controlling Authority shall, before arranging the meeting of the Committee, first refer him

to the local Civil Surgeon for a preliminary examination in order that any X-Ray examination or pathological test that may be necessary in the case may be done beforehand and the relevant reports placed before the Committee at the time of the meeting for its reference.

6. The travelling allowance and other incidental expenses involved in connection with the meeting of the Committee mentioned in clause (*ii*) of rule 3 shall be borne by the District Council concerned from the District Fund.

NOTIFICATION

No. BDLG/S-II/3R-15/63/232—29th November 1963—In exercise of the powers conferred by Article 89 read with Articles 38 and 39 of the Basic Democracies Order, 1959 (President's Order No. 18 of 1959), the Governor is pleased, in supersession of all previous notifications on the subject, to make the following rules, namely.

THE EAST PAKISTAN LOCAL COUNCILS BUSINESS RULES

1. **Short title and commencement**—(*1*) These rutes may be called The East Pakistan Local Councils Business Rules, 1963.

They shall come into force at once.

2. **Difinitions**—In these rules, unless there is anything ropugnant in the subject or context, the various words and expressions used shall have the same meaning as are assigned to them in Article 3 of the Basic Democracies Order, 1959 (hereinafter referred to as the Order).

3. **Disposal of certain Business by Local Council at a meeting**—The following business shall be brought up before the meeting of a Local Council for discussion and disposal, namely:

(*a*) all proposals relating to the levy of taxes, rates, tolls or fees;

(*b*) Annual budget and financial statement;

(*c*) revised budget;

(*d*) all proposals for raising of loans or giving of guarantees involving financial liabilities ;

(*e*) all proposals for authorisation of expenditure out of the Local Fund;

(*f*) all cases involving expenditure not included in the current year's budget;

(*g*) all proposals relating to agricultural, industrial and community development in the Local Council;

(*h*) all schemes for undertaking commercial or business enterprises;

(*i*) the procedure regulating the making of various contracts by the Local Council and their execution;

(j) plans and estimates for works to be executed by the Local Council;

(*k*) all development plans; and

(*l*) all matters of vital public interest and policy.

4. **Disposal of other business by Local Council or Committee**—(*1*) All othe business of a Local Council shall, except as provided in rules 5, 6, and 7, b disposed of at its meetings or at the meeting of its Committees in accor dance with the regulations made under Article 91 of the Order.

(2) A committee appointed by a Local Council shall perform such functions as may be prescribed by regulations and shall dispose of all business in relation thereto subject to any general or special direction of the Local Council.

5. **Disposal of business by Chairman**—(*1*) The Chairman of a Local Council. shall be responsible for the conduct of the day-to-day administration of the Local Council and the supervision and control of the staff of the Local Council

(2) The Chairman shall dispose of the following business of the Local Council, namely:

(*a*) the appointment, transfer, punishment or removal of any servant of the Local Council, not being a member of the Local Council, Services whose pay does not exceed such limit as may be specified by the Local Council with the approval of the Controlling Authority;

(*b*) the collection and recovery of all taxes, rates, tolls, fees and other dues;

(*c*) the receipts of all amouuts on behalf of the Local Council;

(*d*) the incurring of expenditure on any item within sanctioned budget not exceeding such limit as may be specified by the Local Council within the approval of the Controlling Authority;

(*e*) The conduct of all correspondences on behalf of the Local Council;

(*f*) the issuing of notice on behalf of the Local Council;

(*g*) the compounding of all offences under the Order; and

(*h*) such other business not being business specified in rule 3 as the Controlling Authority may, by written order, auth orise the Chairman to dispose of.

6. **Disposal of business by Vice-Chairman**—(*1*) The Vice-Chairman shall subject to the general supervision and control of the Chairman, dispose of the following business of the Local Council, namely:

(*a*) all metters relating to the implementation of the resolution of the Local Council;

(*b*) all matters relating to the execution of contracts subject to the provision of clause (*i*) of rule 3;

(*c*) the appointment, transfer, punishment or removal of any servant of the Local Council, not being a member of the Local Councils, Service, whose pay does not exceed such limit as may be specified by the Local Council with the approval of the Controlling Authority;

(*d*) the granting and issuing of all licences, permits and sanctions;

(*e*) The incurring of expenditure on any item within sanctioned budget, not exceeding such limit as may be specified by the Local Conncil with the approval of the Controlling Authority;

(*f*) The conduct of correspondences on behalf of the Local Council to such extent as the Chairman may authorise the Vice-Chairman to conduct;

(*g*) the issuing of notices on behalf of the Local Council to such extent as the Chairman may authorise the Vice-Chairman to issue;

(*h*) the lodging of any complaint in respect of any offence under the Order ;

(*i*) the filing of any case or suit on behalf of the Local Council ;

(*j*) the defence of any case or suit on behalf of the Local Council ;

(*k*) the compounding of such offences under the Order as the Controlling Authority may, by special or general order, authorise the Vice-Chairman to compound ;

(*l*) such of the business specfied in rule 5 as the Chairman may, with the prior approval of the Controlling Authority, authorise the Vice-Chairman to dispose of ; and

(*m*) such other business, not being a business specified in rule 3 or rule 5, as the Controlling Authority may, by written order, authorise the Vice-Chairman to dispose of :

Provided that in the case of a Divisional Council which has no office of Vice-Chairman, or, in the case of any other Local Council where no Vice-Chairman has been elected, or in the temporary absence of the Vice-Chairman, the Chairman shall perform these functions.

7. **Disposal of business by Secretary or other Principal Officer**—(*1*) The Chairman of a Local Council may, with the approval of the Controlling Authority, authorise, by a written order, the Secretary or any other Principal Officer of the Local Council, to dispose of any business mentioned in rule 5 and specify the extent to which such business may be disposed of ; and the Secretary or such Principal Officer shall dispose of such business to the extent specified subject to any general or special direction of the Chairman of the Local Council.

(*2*) The Vice-Charman of a Local Council may, with the approval of the Chairman, authorise by a written order, the Secretary or any other Principal Officer of the Local Council, to dispose of any business mentioned in rule 6 and specify the extent to which such business may be disposed of ; and the Secretary or such Principal Officer shall dispose of such business to the extent specified subject to the general or special direction of the Vice-Chairman of the Local Council.

8. **Exercise of executive powers**—(*1*) Save as otherwise provided in the Order and the rules, the executive powers of a Local Council shall vest in its Chairman ; and the Chairman shall have the powers to do all acts necessary for the due discharge of the functions of the Local Council uuder the Order.

(*2*) The executive powers of the Local Council shall be exercised by the Chairman either directly or through other persons authorised by the Chairman, who may be either servants or members of the Local Council.

(*3*) The Chairman shall, by a written order, specify the persons who may exercise the executive powers on his behalf and shall also specify the powers that may be, and the extent to which they may be, exercised by such persons, and shall forward a copy of such order to the Controlling Authority.

9. **Conduct of business during temporary absence of Chairman**—During the temporary absence of the Chairman, the Vice-Chairman of the Local Council shall be responsible for the conduct of the day-to-day administration of the Local Council :

Provided that in the case of a Divisional Council, which has no office of Vice-Chairman the Additional Commissioner shall carry on the day-to-day administration of the Council :

Provided further, where no Vice-Chairman has been elected, or in the temporary absence of the Vice-Chairman, the Secretary shall be responsible for conduct of the day-to-day administration of the Local Council.

10. **Order of Local Councils**—Every order of the Local Council shall be expressed to be taken in the name of the Local Council concerned as "By order of the Local Council" and shall be signed by the Chairman or the Vice-Chairman or the Secretary or any orther Principal Officer authorised by the Local Council in this behalf.

11. **Operation of Local Fnnd**—The Chairman of the Local Council shall operate the Local Fund.

12. **Common seal of the Local Council**—(*1*) The common seal of every Local Council shall be of the form as shown in the figure below and it should be of the size or near about that as in the said figure. It shall be either of brass or rubber.

(*2*) The peripheri of the seal shall contain only the particulars of the respective Local Council as detailed below:

(*a*) In the case of a Union Council—

(Name of) Union Council.

P. O... ....(name).

District....................(name).

(*b*) In the case of a Union Committee—

(Name of) Union Committee.

(Name of) Municipality.

(*c*) In the case of Town Committee—

(Name of) Town Committee.

(Name of) District.

(*d*) In the case of a Thana Council—

(Name of) Thana Council.

(Name of) District.

(*e*) In the case of District Council—

(Name of) District Council.

(Name of Headquarters).

(*f*) In the case of a Divisional Council—

(Name of) Divisional Council.

(Name of Headquarters).

(*3*) The common seal shall remain—

(*i*) in the case of Divisional and District Councils, with the Secretary of the Council concerned; and

(*ii*) in the case of other Local Councils, with the Vice-Chairman of the Council concerned, and shall be used in all official transactions of the Council.

13. **Coustody of records**—(*1*) In the case Divisional and District Council, the Secretary of the Council concerned, and in the case of Thana Councils, the Vice-Chairman of the Council concerned, shall be responsible for the custody and maintenance of all records of the Council.

(*2*) In the case of other Local Councils—

(a) the Chairman shall be responsible for the custody and maintenance of all records of the Local Council concerned with the maintenance of the accounts of the Local Fund; and

(*b*) the Vice-Chairman shall be responsible for the custody and maintenance of all other records of the Local Council.

14. **Submission of copies of resolutions and orders to the Controlling Authority**—A copy of every resolution passed by a Local Council and a copy of every such order made by the Chairman or the Vice-Chairman, as may be specified by the Controlling Authority, shall be forwarded to the Controlling Authority within three days of the passing of the resolution or the making of the order, as the case may be.

NOTIFICATION

No. BDLG/S-H/3R-49/63/2412—14th December 1963—In exercise of the powers conferred by clause (*1*) of Article 89 of the Basic Democracies Order, 1959 (President's Order No. 18 of 1959), the Governor is pleased to make the following rules, namely:

1. **Short title and commencement**—(*1*) These rules may be called the East Pakistan Local Councils (Constitution and Functions of Agricultural Development Committee) Rules, 1963.

(*2*) They shall come into force at once.

2. **Definitions**—Unless there is anything repugnant in the subject or context the words and expressions used in these rules shall have the same meaning as are assigned to them under Article 3 of the Basic Democracies Order, 1959 (hereinafter referred to as the said Order).

3. **Constitution of Committees**—In each Union, Thana, District and Division, there shall be constituted an Agricultural Development Committee under the respective Councils as follows :

(A) Union Agricultual Development Committee.

(*i*) *Chairman* (*Ex-officio*)—Chairman of the Union Council.

(*ii*) *Members*—Three members of the Union Council to be nominated by the Union Council.

(*iii*) *Member-Secretary*—Union Agricultural Assistant.

(B) Thana Agricultural Development Committee.

(*i*) *Chairman* (*Ex-officio*)—Circle Officer (Development).

(*ii*) *Members*—

(*a*) *Official*—Officials of the Agriculture, Forests, Fisheries, Livestock, Co-operative and Agricultural Marketing Directorates and that of East Pakistan Agricultural Development Corporation at the Tnana level.

(*b*) *Non-official* (*five*)—To be nominated by the Thana Council either from its own members or from outside. Nominees shall be persons interested in agriculture.

(*iii*) *Member-Secretary*—Thana Agricultural Officer.

(C) District Agricultural Development Committee.

(*i*) *Chairman* (*Ex-officio*)—Deputy Commissioner/Additional Deputy Commissioner.

(*i*) *Members*—

(*a*) *Official*—All the district Officials of the Agriculture, Forests, Fisheries, Livestock, Co-operative and Agricultural Marketing Directorates and that of the East Pakistan Agricultural Development Corporation and a Representative of the East Pakistan WAPDA is posted in that district,

(*b*) *Non-official* (*Six*)—Five members to be nominated by the District Council either from amongst its own members or from outside. The nominees shall be persons interested in Agriculture, One non-official member to be nominated by the Government from amongst the MNAs or MPAs.

(*iii*) *Member-Secretary*—District Agricultural Officer.

(D) Divisional Agricultural Development Committee.

(*i*) *Chairman* (*Ex-officio*)—Divisional Commissioner/Additional Divisional Commissioner.

(*ii*) *Members*—

(*a*) *Official*—All the Divisional Officers of Agriculture, Forests, Fisheries, Livestock, Co-operative and Agricultural Marketing Directorates and that of the East Pakistan Agricultural Development Corporation and a representative of the East Pakistan WAPDA.

(*b*) *Non-Official* (*Six*)—Five members to be nominated by the Divisional Council either from amongst its own members or from outside. The nominees shall be persons interested in Agriculture. One non-official member to be nominated by the Government from amongst MNAs or MPAs.

(*iii*) *Member-Secretary*—Deputy Director of Agriculture in the Division.

4. **Agricultural Function of the Development Committees**—The functions of each Agricultural Development Committee shall be the following:

(*i*) *Preparation and implementation of plans and programmes*—Each Committee shall prepare its plans and programmes of agricultural development and increased food production after a proper survey of the requirements of the area within the general frame-work of the policy and schemes of this Government and submit the same to the parent council for approval and co-operation in their implementation. Wnen approved by the Council and funds are available, the plans and programmes shall be implemented by the Committee. Plans and programmes approved by the Council without the requisite provision or assurance of funds may be submitted by the Committee (other than the Divisional Committee) to the next higher Committee for adoption and implementation or for assistance as may be considered necessary.

(*ii*) *Co-ordination of development activities of Government Directorates*—Each Committee (Particularly Thana and District Committee) shall co-ordinate the development activities of the various Government Directorates, at its level and ensure timely supply of seeds, manures and fertilizers, timely treatment of seeds and plants against insects pests attacks, proper distribution of agricultural and co-operative loans, establishment of block agricutural demonstration farms, compilation of accurate statistics, holding of farmers fair and *Chashi* rally, organising of *Chashi* club, utilization of agricultural research by Extension workers, education and training of farmers in improved farming, prevention and cure of animal diseases, proper working of veterinary hospitals, improvement of animal husbandry, poulty husbandry and fish husbandry, bee-keeping, tree-planting, fruit-growing, proper marketing of agricultural products, clearance and destruction of water-hyacinth.

(*iii*) *Preparation and consolidation of requirements of agricultural implements, fertilizers, etc. of Unions*—Estimates of all various requirements of Unions including agricultural implements, fertilizers, power pumps, seeds, agricultural loans, veterinary and poultry medicines, vaccines, fisheries, fish-seed-ponds, fishing gears and equipments, plant protection equipments, saplings, seedlings, insecticides, etc., shall be prepared by the respective Union Agricultural Development Committees and forwarded to the Thana Agricultural Development Committee with the approval of the Union Councils. The Thana Agricultural Development Committee shall collect these requirements and with the approval of the Thana Council, forward the same to the District Agricultural Development Committee. The consolidated statement shall be considered by the District Agricultural Development Committee and placed before the District Council with recommendations. After consideration by the District Council, each District Officer of the Agriculture, Forests, Fisheries, Livestock, Co-operative and Agricultural Marketing Departments and Agricultural Development Corporation shall take up the matter with the respective Divisional Officers/Directorates for the speedy and timely supply of these articles as far as possible.

(*iv*) *Training of farmers*—The Committees shall give special attention to training of the farmers in Plant Protection work with the assistance of the Plant Protection staff.

(*v*) *Fruit Development*—The Committees shall also function as Fruit Development Boards under the respective Local Councils.

(*vi*) *Monthly report of activities*—Each Committee shall prepare a monthly report of its activities and submit it to the parent council with a copy to the Secretary of the next higher tier, that is Thana/District/Divisional Councils. The Divisional Council shall send a consolidated report to the Agriculture Department. The Secretaries of the Committees in turn shall send copies of relevant extracts to the departmental officers concerned who shall keep their superior officers informed. In case of the Thana Agricultural Officers, a copy of the report shall also be submitted to the Subdivisional Agricultural Officer who shall take up relevant issues with his counterparts.

5. **Assistance by Extension staff of different Departments**—The Extension staff of the Agriculture, Forests, Fisheries, Livestock, Co-operative and Agricultural Marketing Departments and the East Pakistan Agricultural Development Corporation shall advise and assist the different Committees at various levels besides performing the normal functions entrusted to them. They shall also take up a systematic programme of educational and training activities.

No. H.S.L.-G/VIII/BD-82/59/53(3), dated Dacca, the 9th May, 1960.

From—S. D. KHAN, Esq., *Special Officer and Deputy Secretary,*

To—ALL COMMISSIONERS OF DIVISIONS.

The undersigned is directed to invite reference to the provisions of Articles 91 and 92 of the Basic Democracies, Order, 1959 and to say that Government have framed a set of model regulations (copy enclosed) under clause (*3*) of Article 92 to regulate the procedure in respect of matters enumerated in Part II of the Seventh Schedule of the Order, for the guidance of the Local Councils. The Local Councils in your jurisdiction may be asked to make regulations on these models with prior sanction of the competent authority as required under the provision of clause (*2*) of the said Article.

The regulations shall be displayed and kept available at the office of the Local Council concerned as required under clauses (*4*) and (*5*) of aforesaid Article.

2. Copy of this circular together with copies of the model regulations are being sent to the District Magistrates and Deputy Commissioners direct. The model regulations are being rendered into Bengali and copies of translation will be forwarded to them as soon as ready.

Model regulations under clause (*3*) of Article 92 of Basic Democracies Order relating to Conduct of Business by Local Councils.

I—General.

1. **Decision in meeting**—Every matter required by any provision of Basic Democracies Order, or any rule or by-law made thereunder, to be decided by a Local Council shall, unless the context otherwise warrants, be so decided at a meeting of the Local Council to be held in accordance with these Regulations.

Meetings shall be either Ordinary or Special, unless otherwise directed by the Chairman, all meetings of a Local Council shall, subject to availability, of accommodation and such regulations as the Chairman may make, be open to public.

II—Time, place, notice and quorum of meetings.

2. **Place of meeting.**—Meetings shall be held at the office of the Local Council or with the permission of the Controlling Authority, at such other place as the Chairman may from time to time determine.

3. **Ordinary meetings and Notice and Agenda thereof**—Ordinary meetings of the Local Council (except Divisional Council) shall be held at least once a month, on a day to be fixed* by the Members of the Council at a Special Meeting called for the purpose. Ordinary meetings of Divisional Council shall be held at least once every two months on a date to be fixed by the Chairman and notice thereof shall be given along with the despatch of Agenda.

(**e.g.*, first Monday, last Saturday, etc.)

Provided that in case where the whole number is not evenly divisible by two, the one-half shall be ascertained by taking the member next above the whole number which is evenly divisible by two, as the number to be divided.

Provided that if for any reason it is deemed inconvenient, the Chairman may fix another day for an Ordinary Meeting.

Provided further that no separate formal notice of an Ordinary meeting need be given to the members except that a copy of Agenda shall be hung on the Notice Board in the case of Union Councils, and Union and Town Committees at least three days before every such meeting and in the case of other Councils it shall also be sent by post to every member at least one week before the date of the meeting.

4. (a) **Special Meeting**—A special Meeting of the Local Council may be called by the Chairman either on his own motion or on requisition signed by not less than one-third of the total number of Members.

(b) **Notice of Special Meeting**—When the Special Meeting of the Local Council is called by the Chairman on his own motion, it will be necessary to give a minimum notice of—

(*i*) 24 hours in the case of Union Council, Union and Town Committees;

(*ii*) 3 days in the case of Thana Council;

(*iii*) 5 days in the case of District Council; and

(*iv*) 7 days in the case of Divisional Council.

Provided that the annual budget estimate shall be circulated to all the Members of the Council at least 14 days before the date fixed for its consideration.

(c) When a Special Meeting is called on requisition as provided in regulation (4) (a) a minimum of 7 days clear notice shall be given to every Member along with a copy of the agenda.

5. **Validity of decisions**—No decision of a Local Council shall be invalid merely on the ground that notice of meeting had not been served upon or received by any Member provided that the meeting so convened had a quorum.

6. **Agenda**—Every notice shall set forth clearly the business to be transacted at the meeting.

7. **Postponement of meeting**—When notice of a meeting has been issued to the members it shall not be cancelled or postponed unless at least three clear days' notice of such cancellation, or postponement is given to the members:

Provided that in no case shall a meeting, of which due notice has been given be cancelled or postponed, if by such cancellation or postponement the business on the agenda cannot be transacted within a definite period prescribed by any law or rules framed thereunder, for the purpose.

8. **Quorum of meeting**—For Ordinary and Special meeting the quorum shall be at least one-half of the whole number of members:

8A. If at the time appointed for a meeting or within one hour thereafter a quorum is not present, the meeting shall stand adjourned and shall be called again on a future date to be appointed by the Chairman. In the case of an Ordinary meeting, the members present at such adjourned meeting shall form a quorum whatever their number may be, and in the case of a Special meeting, at least one-third of the whole number of members of the Council shall form a quorum at the adjourned meeting.

III—Conduct of business.

9. **Chairman of meeting**—All meetings of the Local Council shall be presided over by its Chairman, and in his absence by a member chosen for that purpose by the members present:

Provided that in the case of Thana Council, the Vice-Chairman shall preside in absence of the Chairman and in the absence of both the Chairman and the Vice-Chairman, a member chosen by the members present shall preside.

10. **Register of members**—Before the business of the meeting starts the members present shall sign their names in a register to be maintained for the purpose.

11. **Minute-Book**—Minutes of all meetings shall be entered in a book to be kept for the purpose. All decision of the Council shall be recorded in it, and in the case of Union Council and Union Committee, read over to the members present immediately on the conclusion of the business of the day and confirmed.

A copy of the minutes shall be affixed to the notice board of the Council, where it is accessible to the public.

12. **Business of Ordinary Meetings**—Subject to the provision of paragraph one of Regulation 11 in respect of Union Councils and Union Committees, the business of a Local Council at ordinary meeting shall be conducted in the following order—

(a) The proceedings of the last ordinary meeting, and of any special meeting held thereafter, shall be read out and if approved as correctly entered shall be signed by the Chairman of such meeting. If any errors are pointed out they shall be corrected.

(b) The rest of the Agenda.

13. **Business of Special Meeting**—At a Special meeting the business for which the meeting was called shall be considered.

14. **Questions**.—After the business on the Agenda has been considered or with the permission of the Chairman at any other stage, a member may ask questions relating to the affairs of the council concerned. The Chairman may either himself give a reply or require any other member to do so.

15. **Proposals and amendments**—Every proposal or amendment duly moved shall be seconded, and until seconded, no discussion thereon may take place. Every proposal or amendment duly made and seconded, and pressed to a division, shall be reduced to writing and recorded in full in the proceedings.

16. **Power of Chairman to rule out a proposal or amendment**—The Chairman of the meeting may, for reasons to be recorded in writing and entered in the minutes of the proceedings, rule that a proposal or amendment is illegal or out of order and may refuse to put it to the meeting.

The decision of the Chairman shall be final

17. **Proposal by Chairman**—When a proposal or an amendment has been put from the chair, it shall not be necessary for it to be seconded. If it has been declared by the Chairman to be duly carried, no further proposals for amendment shall be entertained.

18. **Right to speak**—The member, who first rises to address the meeting, shall be entitled to be heard first, and should more than one member, rise simultaneously to address the meeting, the order of precedence shall be determined by the Chairman.

19. **Point of order**—Any member shall be at liberty to call the attention of the Chairman to a point of order, even when a member is speaking. On a point of order being raised, the member addressing the meeting shall resume his seat until the question has been decided by the Chairman. After the decision of the Chairman the same point of order cannot be raised again. Except as provided by this regulation no member shall interrupt a speaker in possession of the meeting.

20. **Right of reply**—The mover of a proposal or amendment shall, in all cases, have a right of reply, but otherwise no member shall speak more than once on the same proposal or amendment, unless in explanation of some part of his original speech.

21. **Adjournment**—The Chairman may, for sufficent reasons to be recorded in writing adjourn any meeting and if possible, announce the date and time of the adjourned meeting.

22. **Business of adjourned meeting**—No business shall be transacted at an adjourned meeting save that which was left unfinished at the original meeting

23. **Decision by vote**—All matters which may come before the meeting shall be decided by a majority of votes which may be ascertained by show of hands. In case of equality of votes, the Chairman of the meeting shall have a second or casting vote.

24. **Voting in person.**—Voting by proxy is prohibited and no member shall vote on any proposal or amendment unless he be present in person at the time when it is put to the vote.

IV—Other matters.

25. **Direction by Controlling Authority to consider any matter**—Notwithstanding anyting contained in these regulations the Controlling Authority may direct that any matter to be specified by him be considered by a Local Council within a specified time and thereon the Council shall consider such matter within the period specified.

26. **Reconsideration of matter once disposed of**—Unless the Controlling Authority otherwise directs no subject once finally disposed of may be reconsidered within six months of its disposal, provided that at least two-thirds of the total number of members may by signing a requisition at any time require it to be reconsidered.

27. **Committee of whole body**—For the purpose of taking into consideration any business involving many details, the meeting may resolve itself into a committee of the whole body. When such action has been taken, the regulation prohibiting any person from speaking more than once on the same question shall be deemed suspended until the meeting resumes.

28. **Common seal**—The common seal shall remain in the custody of the Chairman: provided that if a Secretary has been appointed, the Chairman may by a written order delegate the custody of the seal to the Secretary.

29. **Delegation**—The Local Council may, from time to time, delegate to one or more of its members the duty of inspecting any work which is being carried out under the order its orders or any institution under its control and management.

30. **Reporting of decision to Controlling Authority**—All decisions taken by a Local Council shall be reported to the Controlling Authority within three days of the date of such decision being taken.

V—Constitution of Committees and Sub-committees including co-option of members and conduct of business by them.

31. **Committee**—The Local Council may appoint any of the following or other Committees as may appear to be necessary in pursuance of Articale 40 of the Order, namely:—

(1) Finance Committee;

(2) Agricultural Development Committee;

(3) Works Committee;

(4) Water Supply and Epidemic Control Committee; and

(5) Cottage Industries Committee.

32. **Size of Committee**—A Committee shall not ordinarily consist of more than one-third of the total number of members of the Local Council and no member shall at the same time be member of more than two such Committees.

33. **Member's personal interest**—No member of any Committee shall participate in considering any matter relating to the Council in which he happens to have personal interest.

34. **Term of member of Committee**—The members of a Committee shall hold office for one year only but shall be eligible for re-appointment.

35. **Sub-Committee**—The Local Council may also appoint one or more Sub-Committees for a definite time and for a definite purpose stated in the resolution appointing the Sub-committee.

36. **Size of Sub-Committee**—A Sub-committee may consist of one or more members of any of the Committees and one or more other members of the Council.

37. **Co-option**—The Local Council may associate with any Committee or Sub-committee for such period as it may think fit, any person of either sex who is not a member of the Council, but who may, in the opinion of the Council, possess special qualifications for serving on such Committee or Sub-committee. Such person shall not have any right to vote at meetings of the Committee or Sub-committee, but shall be deemed to be members thereof

for all purposes for such period; provided that the number of members so appointed on any Committee or Sub-committee shall not exceed one-third of the total number of ~~members of such Committee~~ or Sub-committee.

38. **Cessation of membership of committee or Sub-Committee**—A member of a Committee or Sub-committee who, without reasonable excuse, fails to attend three consecutive meetings of such Committee or Sub-Committee shall thereby cease to be a member of such Committee or Sub-Committee and the Council fill the vacancy thus caused.

39. **Convener of Committee or Sub-Committee**—Every Committee or Sub-Committee shall appoint one of its members to be its convener: provided that no person shall at the same time be the Convener of more than one Committee or Sub-Committee.

40. **Chairman in absence of the Convener**—In the absence of Convener the members of the Committee or Sub-Committee shall choose one of its members to preside over its meeting.

41. **Functions of Committee or Sub-Committee**—The Local Council may, by specific resolution, delegate to, or withdraw from a Committee or sub-Committee any of its functions, and may also from time to time, by like resolution, refer to it for enquiry and report, or for opinion, such subjects relating to its functions, as the Council may think fit.

42. **Obligation of Committee or Sub-Committee**—A Committee or Sub-committee shall perform the functions assigned to it and may exercise the powers delegated to it by the Council; and shall be liable to obligations imposed by the Order on the Local Council in respect of such powers.

43. **Instructions to conform**—Every Committee or Sub-Committee shall oonform to any instructions that may from time to time be given to them by the Local Council.

44. **Resolution Book of Committee/Sub-Committee**—The resolutions passed by a Committee or Sub-committee shall be recorded in a book to be kept for this purpose, and shall be signed by the Convener of the Committee or Sub-Committee.

45. **Confirmation of resolutions of Committee/Sub-Committee**—The proceedings of every committee or Sub-committee shall be subject to confirmation, or notification by the Local Council, unless in a special case the Council otherwise directs.

46. **Meetings of Committee/Sub-Committee**—A Committee or Sub- committee may meet and adjourn, as it thinks proper.

47. **Quorum of Committee/Sub-Committee Meetings**—The quorum of a Committee or Sub-Committee shall be one-third of its total number, provided that not less than two shall constitute a quorum.

48. **Decision by majority votes**—Every subject or matter at a meeting of a Committee or Sub-Committee shall be determined by a majority of votes of the members present and voting on that occasion. In case of equality of votes, the Chairman of the meeting shall have a second or casting vote.

NOTIFICATION

No. 3905 L. S. G.—7th November 1959—In exercise of the power conferred by clause (*3*) of Article 1 of the Basic Democracies Order, 1959 (President's Order No. 18 of 1959), the Government are pleased to appoint the 10th day of November, 1959 as the date on which Article 2 and Articles 4 to 100 and all the schedules thereof shall come into force in the whole of East Pakistan.

NOTIFICATION

No. 3965 L. S. -G.—16th November, 1959—Whereas no electoral roll was prepared under the Electoral Rolls Act, 1957, for the area included in Shahjahanpur Union of police-station Nawabganj, district Rajshahi, comprising the mauzas mentioned in the schedule below ;

And whereas it is necessary to prepare an electoral roll for the purpose of election to the Union Council for that area ;

And whereas the Provincial Government is of the opinion that the circumstances of that area are such that provisions of the Basic Democracies Order, 1959, relating to the electoral roll are unsuited thereto ;

Now, therefore, in exercise of the power conferred under clause (*1*) of Article 2 of the Basic Democracies Order, 1959, the Governor is pleased to except the area described in the schedule from the operation of the provision of Article 18 of the Basic Democracies Order, 1959, and paragraph (*1*) of Part I of the Second Schedule thereto.

The Schedule.

Mauza.	J. L. No.
Char Bagdanga	150
Bukharali	147
Namkhali	54
Malbagdanga	149
Chorghata	57
Shekhalipur	59
Durlavpur	82
Raninagar	83
Durlavpur	92
Durlavpur	161

NOTIFICATION

No. 4038 L. S.-G.—24th November 1959—In exercise of the power conferred by sub-clause (*55*) of clause (*1*) of Article 3 of the Basic Democracies Order, 1959 (President's Order No. 18 of 1959), the Governor is pleased to declare the area covered by the Bhairab Railway Colony in the district of Mymensingh to be an urban area for the purposes of the said Order.

NOTIFICATION

No. 209 L.-G.—28th January 1960—In exercise of the power conferred by sub-clause (*48*), read with sub-clause (*19*) of clause (*1*) of Article 3 of the Basic Democracies Order, 1959 (President's Order No. 18 of 1959), the Governor is pleased to declare each of the three subdivisions of the district of Chittagong Hill Tracts, namely—

(1) Sadar subdivision,
(2) Ramgarh subdivision, and
(3) Banderban subdivision,

to be a thana for the purposes of the said Order.

NOTIFICATION

No. 415 L. G.—29th February 1960—In exercise of the powers conferred by sub-clause (*20*) of clause (*1*) of Article 3 of the Basic Democracies Order, 1959 (President's Order No. 18 of 1959), the Governor is pleased to declare the following diseases to be infectious diseases for the purposes of the said Order, namely—

(1) Dysentery.
(2) Typhoid.
(3) Diptheria.
(4) Mumps.
(5) Measles.
(6) Whooping Cough.
(7) Chicken pox.
(8) Meningitis.
(9) Influenza.
*(10) Poliomyelitis.

NOTIFICATIONS

No. H. L. S. G./X/BD-10/59/7—2nd April 1960—In exercise of the powers conferred by sub-clause (*48*), read with sub-clause (*19*) of clause (*1*) of Article 3 of the Basic Democracies Order, 1959 (President's Order No. 18 of 1959), the Governor is pleased to declare the areas within the jurisdiction of Bholahat and Gomostapur thanas, in the Nawabganj subdivision of Rajshahi district, to be a thana for the purposes of the said Order.

No. H. L. S. G/X/BD-10/59/8—2nd April 1960—In exercise of the powers conferred by sub-clause (*48*), read with sub-clause (*19*) of clause (*1*) of Article 3 of the Basic Democracies Order, 1959 (President's Order No. 18 of 1959), the Governor is pleased to declare the areas within the jurisdiction of Haripur, and Ranisankail thanas in the Thakurgaon subdivision of the Dinajpur district to be a thana for the purposes of the said Order.

No. H. L. S. G/X/BD-10/59/9—2nd April 1960—In exercise of the powers conferred by sub-clause (*48*), read with sub-clause (*19*) of clause (*1*) of Article 3 of the Basic Democracies Order, 1959 (President's Order No. 18 of 1959), the Governor is pleased to declare the areas within the jurisdiction of Khoksa and Kumarkhali thanas, in the Sadar subdivision of Kushtia district to be a thana for the purposes of the said Order.

*Inserted by Notification No. S-II/4D-1/62/196, dated 7th August, 1962.

NOTIFICATION

No. H. S. L. G./X/U1-2/60/313—15th June 1960—In exercise of the power conferred by sub-caluse (*8*) of clause (*1*) of Article 3 of the Basic Democracies Order, 1959 (President's Order No. 18 of 1959), the Governor is pleased to appoint the Additional District Magistrates and Additional Collectors of Revenue of all the districts to perform all or any of the functions of a Collector for the purposes of the said Order.

NOTIFICATION

No. H. S. L.-G/X/BD-70/59/196—23rd May, 1960—In exercise of the powers conferred by clause (*2*) of Article 59 of the Basic Democracies Order, 1959, (President's Order No 18 of 1959), the Governor is pleased to fix for all the districts in East Pakistan, the local rate at 12½ per cent. of the annual rent, commencing from the 1st Baisakh, 1367 B. S. (corresponding to 14th April 1960).

NOTIFICATION

No. X/U2-44/60/301—11th June 1960—In exercise of the powers conferred by clause (*2*) of Article 60 of the Basic Democracies Order, 1959 (President's Order No. 18 of 1959), the Governor is pleased to specify that of the taxes, rates, tolls and fees mentioned in the Fifth Schedule to the said Order, taxes, rates, tolls and fees on the following items may be levied by a Union Council with the previous sanction in each case of the Commissioner, namely—

(1) Tax on the annual value of buildings and land.

(2) Tax on hearth.

(3) Tax on the import of goods for consumption, use or sale in a local area.

(4) Tax on the export of goods from a local area.

(5) Tax on professions, trades and callings.

(6) Tax on births, marriages and feasts.

(7) Tax on cinemas, dramatic and theatrical shows, and other entertainments and amusements.

(8) Tax on animals. ? Cattle-pound ?

(9) Tax on vehicles (other than Motor vehicles) including carts and bicycles and all kinds of boats.

(10) Lighting rate.

(11) Drainage rate.

(12) Rate for the remuneration of village police.

(13) Rate for the execution of any works of public utility.

(14) Conservancy rate.

(15) Rate for the provision of waterworks or the supply of water.

(16) Fees on applications for the erection and re-erection of buildings.

(17) Fees for the use of benefits derived from any works of public utility maintained by a Union Council.

(18) Fees at fairs, agricultural shows, industrial exhibition, tournaments and other public gatherings.

(19) Fees for markets.

(20) Fees for licences, sanctions and permits granted by a Union Council.

(21) Fees for specific service rendered by a Union Council.

(22) Fees for slaughtering of animals.

(23) A special community tax on the adult males for the construction of any public work of general utility for the inhabitants of the local area concerned, unless the local council council exempts any person in lieu of doing voluntary labour or having it done on his behalf.

NOTIFICATION

No. X/U2-44/60/302—11th June 1960—In exercise of the powers conferred by clause (2) of Article 60 of the Basic Democracies Order 1959 (President's Order No. 18 of 1959)., the Governor is pleased to specify that of the taxes, rates, tolls and fees mentioned in the Fifth Schedule to the said Order, taxes, with the previous sanction in each case of the Government, namely—

(1) Tax on lands not subject to lacal rate.

(2) Tax on the transfer of immovable property.

(3) Tax on advertisements.

(4) Toll on roads, bridges and ferries managed by District Council.

(5) Rate for the execution of any works of public utility undertaken by a District Council.

(6) School fees in respect of schools established and maintained by a District Council.

(5) Fees for the use of benefits derived from any works of public utility maintained by a District Council.

(8) Fees for specific services rendered by a District Council.

(9) Any other tax which the Government is empowered to levy.

NOTIFICATION

No. H. S. L.-G/S-VII/U2-75/60/633—1st November 1960—In exercise of the powers coferred by section 31 of the Cattle tres-pass Act, 1871 (Act No. 1 of 1871), the Governor is pleased to transfer subject to the general contral of the Provincial Government, the functions of the District Magistrates as enumerated in sections 4, 5 and 6 of the said Act to the District Councils within their respective jurisdiction.

NOTIFICATION

No. X/D-13/60/943—22nd November, 1960—In exercise of the powers conferred by sub-clause (*9*) of clause (*1*) of Article 3 of the Basic Democracies Order, 1950 (President's Order No. 18 of 1959), the Governor is pleased to appoint the Additional Commissioners of all the Divissions to perform all the functions of a Commissioner under the said order.

This notification shall be deemed to have come into force as and from 1st of October, 1960.

NOTIFICATION

No. LG/S-VIII/3R-66/61/243—8th July 1961—In pursuance of sub-rule (*1*) of rule 4 of the East Pakistan District Fund (Custody and Investment) Rules, 1960, the Governor is pleased to approve the following Scheduled Banks for the purpose of investment of the District Fund under the said sub-rule :

(1) Agricultural Development Bank of Pakistan.

(2) Habib Bank Ltd.

(3) Muslim Commercial Bank Ltd.

(4) National Bank of Pakistan.

NOTIFICATION

No. LG/S-VIII/3R-66/61/317—16th August 1961—In pursuance of sub-rule (*1*) of rule 4 of the East Pakistan District Fund (Custody and Investment) Rules, 1960 and in continuation of this Department notification No. LG/S-VIII/3R-66/61/243, dated the 8th July, 1961, the Governor is pleased to approve also another Scheduled Bank, namely, the "United Bank Ltd.", for the purpose of investment of the District Fund under the said sub-rule.

NOTIFICATION

No. LG/S-VIII/3R-66/61/400—5th October 1961—In pursuance of sub-rule (*1*) of rule 4 of the East Pakistan District Fund (Custody and Investment) Rules, 1960 and in continuation of this Department notification No. LG/S-VIII/3R-66/61/317, dated the 16th August 1961, the Governor is pleased to approve also another Scheduled Bank, namely, the "Eastern Mercantile Bank Ltd.", for the purpose of investment of the District Fund under the said sub-rule.

NOTIFICATION

No. LG/S-VIII/3R-66/61/249—8th July 1961—In pursuance of sub-rule (*1*) of rule 2 of the East Pakistan Union Fund (Custody and Investment) Rules, 1960, the Governor is pleased to notify the following Scheduled Banks to be the Banks in which all moneys credited to the Union Fund may be kept under the said sub-rule :

(1) Agricultural Development Bank of Pakistan.

(2) Habib Bank Ltd.

(3) Muslim Commercial Bank Ltd.

(4) National Bank of Pakistan.

NOTIFICATION

No. LG/S-VIII/3R-66/61/311—16th August, 1961—In pursuance of sub-rule (*1*) of rule 2 of the East Pakistan Union Fund (Custody and Investment) Rules, 1960 and in continuation of this Department notification No. LG/S-VIII/3R-66/61/249, dated the 8th July 1961, the Governor is pleased to notify also another Scheduled Bank, namely, the "United Bank Ltd.", to be a Bank in which all moneys credited to the Union Fund may be kept under the said sub-rule.

NOTIFICATION

No. LG/S-VIII/3R-66/61/406—5th October, 1961—In pursuance of sub-rule (*1*) of rule 2 of the East Pakistan Union Fund (Custody and Investment) Rules, 1960 and in continuation of this Department notification No. LGS/S-VIII/3R-66/61/311, dated the 16th August 1961, the Governor is pleased to notify also another Scheduled Bank namely, the "Eastern Mercantile Bank Ltd.", to be a Bank in which all moneys credited to the Union Fund may be kept under the said sub-rule.

NOTIFICATION

No. LG/S-VIII/3R-66/61/246—8th July 1961—In pursuance of rule 4 of the East Pakistan Union Fund (Custody and Investment) Rules, 1960, the Governor is pleased to approve the following Scheduled Banks for the purpose of investment of the Union Fund under the said rule:

(1) Agricultural Development Bank of Pakistan.
(2) Habib Bank Ltd.
(3) Muslim Commercial Bank Ltd.
(4) National Bank of Pakistan.

NOTIFICATION

No. LF/S-VIII/3R-66/61/314—16th August 1961—In pursuance in rule 4 of the East Pakistan Union Fund (Custody and Investment) Rules, 1960 and in continuation of this Department notification No. LG/S-VIII/3R-66/61/246, dated the 8th July 1961, the Governor is pleased to approve also another Scheduled Bank, namely, the "Unieed Bank Ltd." for the purpose of inveetment of the Union Fund under the said rule.

NOTIFICATION

No. LG/S-VIII/2R-66/61/403—5th October, 1961,—In pursuance of rule 4 of the East Pakistan Union Fund (Custody and Investment) Rules, 1960, and in continuation of this Department notification No. LG/S-VIII/3R-66/61/314, dated the 16th August, 1961, the Governor is pleased to approve also another Scheduled Bank, namely, the "Eastern Mercantile Bank Ltd.," for the purpose of investment of the Union Fund under the said rule.

NOTIFICATION

No. LG/S-VIII/3R-66/61/248—8th July 1961—In pursuance sub-rule (*1*) of rule 2 of the East Pakistan Town Fund (Custody and Investment) Rules, 1960, Governor is pleased to notify the following Scheduled Banks to be the Banks in which all moneys caedited to the Town Fund may be kept under the said sub-rule:

(1) Agricultural Development Bank of Pakistan.
(2) Habib Bank Ltd.
(3) Muslim Commercial Bank Ltd.
(4) National Bank of Pakistan.

NOTIFICATION

No. LG/S-VIII/3R-66/61/312—16th August 1961—In pursuance of sub-rule (*1*) of rule 2 of the East Pakistan Town Fund (Custody and Investment) Rules. 1960 and in continuation of this Department notification No LG/S-VIII/5R-67/62/248, dated the 8th July 1961, the Governor is pleased to notify also another Scheduled Bank, namely, the "United Bank Ltd.", to be a Bank in which all moneys credited to the Town Fund may be kept under the said sub-rule.

NOTIFICATION

No. LG/S-VIII/3R-66/61/405—5th October 1961—In pursuance of sub-rule (*1*) of rule 2 of the East Pakistan Town Fund (Custody and Investment) Rules, 1960, and in continuation of this Kepartment notification No. LG/S-VIII/4R-66/61/312, dated the 16th August 1961, the Governor is pleased notify also another Scheduled Bank, namely, the "Eastern Mercantile Bank Ltd.", to be a Bank in which all moneys credited to the Town Fund may be kept under the said sub-rule.

NOTIFICATION

No. LG/S-VIII/3R-66/61/245—8th July 1961—In pursuance of sub-rule (*1*) of rule 4 of the East Pakistan Town Fund (Custody and Investment) Rules, 1960, the Governor is pleased to approve the following Scheduled Banks for the purpose of investment of the Town Fund under the said sub-rule :

(1) Agricultural Development Bank of Pakistan.

(2) Habib Bank Ltd.

(3) Muslim Commercial Bank Ltd.

(4) National Bank of Pakistan.

NOTIFICATION

No. LG/S-VIII/3R-66/61/315—16th August 1961—In pursuance of sub-rule (*1*) of rule 4 of the East Pakistan Town Fund (Custody and Investment) Rules, 1960 and in continuation of this Department notification No. LG/S-VIII/3A-66/61/245, dated the 8th July 1961, the Governor is pleased to approve also another Scheduled Bank, namely, the "United Bank Ltd." for the purpose of investment of the Town Fund under the said sub-rule.

NOTIFICATION

No. LG/S-VIII/3R-66/61/402—5th October 1961—In pursuance of sub-rule (*1*) of rule 4 of the East Pakistan Town Fund (Custody and Investment) Rules, 1960 and in continuation of this Department notification No. LG/S-VIII/3R-66/61/315, dated the 16th August 1961, the Governor is pleased to approve also another Scheduled Bank, namely, the "Eastern Mercantile Bank Ltd.", for the purpose of investment of the Town Fund under the said sub-rule.

NOTIFICATION

No. S-II/1I-1/62/176—18th July, 1962—In pursuance of clause (*vi*) of sub-rule (*1*) of rule 2 of the East Pakistan Local Councils (Inspection) Rules, 1961, published under notification No. LG/S-VIII/1I-3/61/362, dated the 28th August 1961, in the *Dacca Gazette, Extraordinary*, Part I, dated the 31st August 1961, the Governor is pleased to appoint the following Officials to perform the duties of an Inspecting Official in respect of Local Councils within their respective jurisdictions as noted against them—

(1) Deputy Directors, Basic Democracies Organisation, East Pakistan—All Union Councils, Union Committees, Town Committees and Thana Councils; and also District Councils, if and when specially so authorised by the Commissioner.

(2) Assistant Directors, Basic Democracies Organisation, East Pakistan—All Union Councils, Union Committees and Town Committees; and also Thana Councils, if and when specially so authorised by the Deputy Commissioner.

NOTIFICATION

No. S-II/1I-1/62/177—18th July 1962—In pursuance of clause (*vi*) of sub-rule (*1*) of rule 2 of the East Pakistan Local Councils (Inspection) Rules, 1961, published under notification No. LG/S-VIII/1I-3/61/362, dated the 28th August 1961. in the *Dacca Gazette, Extraordinary*, Part I, dated the 31st August 1961, and in supersession of this Department notification No. LG/S-VIII/1I-3/61/364, dated the .8th August 1961, published in the *Dacca Gazette, Extraordinary*, Part I, dated 31st August 1961, the Governor is pleased to appoint "the Deputy Secretaries, Basic Democracies and Local Government Department of this Government", to perform the duties of an Inspecting Official in respect of all Union Councils, Union Committees, Town Committees and Thana Councils and also of District Councils and Divisional Councils, if and when specially so authorised by the Secretary of the Department.

NOTIFICATION

No. 3906-L. S. G.—7th November 1959—In exercise of the power conferred by clause (*1*) of Article 93 of the Basic Democracies Order, 1959 (President's Order No. 18 of 1959), the Government are pleased to delegate their powers conferred on them under clause (*1*) of Article 99 of the said Order to the Collectors in respect of Local Boards and District Boards, and to the Sub-divisional Officers in respect of Union Boards and such other Local Bodies with effect from the 10th day of November, 1959.

NOTIFICATION

No. 4150 L. S.-G.—3rd December 1959—In exercise of the powers conferred by clause (*1*) of Article 93 of the Basic Democracies Order, 1959 (President's Order No. 18 of 1959), the Governor is pleased to delegate to the Commissioner of Dacca Division their following powers in respect of Union Committees within the jurisdiction of the Dacca Municipality, namely—

(*i*) Power under clause (*2*) of Article 9 read with sub-clause (*10*) of clause (*1*) of Article 3 of the said Order ;

(*ii*) Power under sub-clause (*a*) of clause (*1*) of Article 12 of the said Order;

(*iii*) Power under sub-clause (*a*) of clause (*2*) of Article 20 of the said Order ;

(*iv*) Power under sub-clause (*d*) of clause (*1*) of Article 21 of the said Order ;

(*v*) Power under clause (*2*) of Article 22 read with sub-clause (*10*) of clause (*1*), of Article 3 of the said Order ; and

(*vi*) Power under Article 26 read with sub-clause (*10*) of clause (*1*) of Article 3 of the said Order.

NOTIFICATION

No. S/IX/2U-107/59/29C—10th June 1960—In exercise of the powers conferred by clause (*1*) of Article 93 of the Basic Democracies Order, 1959 (President's

Order No. 18 of 1959), the Government are pleased to delegate to the Collector, Dacca, their powers under clause (*2*) of Article 92, in respect of Union Committees within the jurisdiction of the Dacca Municipality.

NOTIFICATION

No. H. S. L.-G./S. VIII/R-60/97—27th July 1960—In exercise of the power conferred by clause (*1*) of Article 93 of the Basic Democracies Order, 1959 (President's Order No. 18 of 1959), the Government are pleased to delegate to the Divisional Commissioners their power of sanction under clause (*1*) of Article 60 of the said Order relating to levy by the District Councils of toll on roads, bridges and ferries managed by them.

Memo. No. 3976(3) L.S.-G., dated 17th November 1959.

From—Mr. S. D. KHAN, Special Officer and Dy. Secy. to the Government of East Pakistan.

To—The COMMISSIONER, Dacca/Chittagong/Rajshahi Division.

The Government are pleased to accord sanction within the meaning of Article 93(*2*) of the Basic Democracies Order 1959, to the delegation by you of the following powers vested in you under the said Order, and the Basic Democracies (Conduct of Election) Rules, 1959 to any officer subordinate to you:

Namely : (*i*) Power under sub-clause (b) of clause (*2*) of Article 20 of the Order regarding fixation of number of members to be elected from any ward ; and

(*ii*) Power under sub-rule (*1*) of rule 6 of the Rules regarding division of words of Union or Town.

2. Copy of this is being sent to all District Magistrates and Subdivisional Officers direct for their information.

Memo. No. S/IX/2U-107/59/288(3), dated Dacca, the 10th June, 1960.

From—S. D. KHAN, Special Officer and Deputy Secy. to the Government of East Pakistan,

To—The COMMISSIONER, Dacca/Chittagong/Rajshahi Division.

The Government are pleased to accord sanction within the meaning of clause (*2*) of Article 93 of the Basic Democracies, Order, 1959, to the delegation by you of the powers vested in you under clause (*2*) of Article 92 of the said Order, in the matter of adoption of by-laws and regulations by Local Councils to the Officers subordinate to you as mentioned below :

(*a*) The respective Collector, in respect of Union Committees (other than those within the Dacca Municipality), Town Committees and Thana Councils within their respective jurisdiction, and

(*b*) the respective Subdivisional Officer in respect of Union Councils within his jurisdiction subject to the proviso that in case there is any material departure in the adopted by-laws or regulations from the model, the proposal shall be submitted to the Collector.

Copy of this is being sent to all District Magistrates and Sub divisional s direct for their information.

No. S/VIII/2D-2/60/71(3), dated Dacca the 2nd July, 1960.

-S. D. KHAN, Esq., Special Officer and Dy. Secy. to the Government of East Pakistan.

'he COMMISSIONER, Dacca/Chittagong/Rajshahi Division.

e Government are pleased to accord sanction, within the meaning of (*2*) of Article 93 of the Basic Democracies Order, 1959, to the delegation u to the Subdivisional Officers, subject to such terms and conditions as ie deemed expedient, of your power under clause (*1*) of Article 60 of the)rder, regarding sanction of levy by the Union Councils of all or any of xes, rates and fees specified in Government Notification No. X/U2-44/60/ lated the 11th June, 1960.

This Order shall apply only to the sanctioning of the rates, etc., for i1.

Copy of this is being sent to all District Magistrates and Subdivisional :s direct for their information.