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## PAERT I

GOVERNMENT OF SINDH  
LOCAL GOVERNMENT, RURAL DEVELOPMENT  
AND KATCHI ABADIES DEPARTMENT  
(Sindh Local Government Board)

### NOTIFICATION

Karachi the 5<sup>th</sup> December, 2001

### **SINDH, LOCAL GOVERNMENT (LOCAL FUND BUDGET) Rules 2001**

**NO: SLGB/CAO/2001/7483.** In exercise of the powers conferred under Section 191 sub section 1 of the Sindh Local Government Ordinance, 2001 read with item No.5 of Vth Schedule thereto, the Government of Sindh are pleased to make the following Rules-

#### **CHAPTER I**

#### **PRELIMINARY & DEFINITIONS**

1. Short title and commencement

1. These rules may be called Sindh Local Government (Local Fund Budget) Rules 2001.
2. They shall come into force at once.

1. In these rules the context otherwise requires, the following expressions shall have the meanings hereby respectively assigned to them, that is to say-

- a) "Appropriation" means the amount of the budget grant for a particular unit;
- b) "Form" means the forms appended to these Rules
- c) "Head" means a Head of Expenditure referred in sub-rule (2) of Rule 6;
- d) "Ordinance" means the Sindh Local Government Ordinance 2001.
- e) "Office" means a Office of the Local Government of a local area specified in Section 12 of SLGO 2001.
- f) "Schedule" means a Schedule of Budget rules
- g) "Sub-head" and "Unit" respectively means a Sub-Head or unit expenditure referred to in sub-rule (2) of the rule 6.
- h) "Unforeseen Expenditure" shall include expenditure for which no specific head of expenditure is provided in the budget
- i) "Volume" means a Volume of Budget
- j) "Revised Estimate" means estimates of the receipts & expenditure for the current financial year based on the transactions already undertaken and anticipations for the remaining period of the financial year.

3. Volume of the budget

The budget shall extend over two volumes namely Volume I and Volume II

4. Volume-I shall comprise -

- a) Estimate of Revenue;
- b) Estimate of Expenditure;
- c) Statement of the Demands for grants;
- d) Financial Abstract;
- e) Schedule of new Expenditure;
- f) Schedule of Development Expenditure;
- g) Schedule Charged Expenditure;
- h) Schedule of Establishment;
- i) Schedule of Contingencies;
- j) Schedule of Works;
- k) Schedule of Liabilities
- l) Schedule of Arrears;
- m) Schedule of Miscellaneous Funds; and
- n) Schedule of Taxes.

a. Estimates of Revenue;

- 1) The Estimates of Receipts shall be in Form B-1 and shall provide for the budget estimates for the ensuing year, the revised estimates for the current year, the sanctioned estimate for the current year and the actual figures for the preceding year.
  - (1) The items of income specified in Form B-1 may be adopted, modified, replaced, or new item introduced according to the requirement of the Local Government of area.

b. Estimate of Expenditure:

- 1) The Estimate of expenditure shall be in form B-2 and shall provide for the budget estimates for the ensuring year, the revised estimates for the current year, the sanctioned estimates for the current year, and the actual figure for the preceding year.
- (2) Every Office shall form a head of Budget and every head shall be divided into a number of sub-Head and every sub head into units as shown in form B-2 or in such other manner as may be specified by the council to suit its requirements.
- (3) A provision shall be made in the estimates of expenditure against each unit and such provision shall be referred to as an appropriation.

c. Statement of demands for Grant:

The Statement of the Demand for grant shall be in form B-3, wherein a demand for grant shall be raised for each sub-head.

d. Financial Abstract:

The Financial Abstract shall be in Form B-4, and shall contain such statistical data of the council from time to time, specify with a view to giving a clear picture of the financial operations and principal activities of the Local Government.

e. Schedule of New Expenditure:

The Schedule of New Expenditure shall be in Form B-5, and shall provide for the details about each item of new expenditure included in the budget.

f. Schedule of Development Expenditure;

The Schedule of Development Expenditure shall be in form B-6, and shall provide for the details about each item of development expenditure in the context of development plan of the council included in the budget.

g. Schedule of Charged Expenditure:

The Schedule of Charged Expenditure shall be in form B-7, and shall provide for the details about each item of charged expenditure included in the Budget.

h. Schedule of Establishment:

The Schedule of Establishment shall be in Form B-8, and shall furnish necessary particulars about the establishment and establishment charges under various sub-Heads.

i. Schedule of Contingencies:

The Schedule of Contingencies shall be in form B-9, and shall contain a detailed break-up of the estimates of Contingencies under various sub-Heads.

j. The Schedule of Works:

The Schedule of Works shall be in form B-10, and shall contain a detailed break-up of various works provided under various sub-Heads, and it shall be divided into two sections, the first section containing necessary particulars about the works pertaining to repairs and maintenance, and the second section containing necessary particulars about all original works.

k. Schedule of Liabilities:

The Schedule of Liabilities shall be in form B-11 and shall contain estimates of the liabilities of the previous year proposed to be met during the ensuring year.

l. Schedule of Arrears:

The Schedule of arrears shall be in form B-12, and shall furnish all particulars about the arrears under various items of income and estimates of revenue under various items likely to be realized on account of arrears, and included in the estimates of income.

m. Schedule of miscellaneous fund:

The Schedule of miscellaneous fund shall be in form B-13, and shall furnish all particulars about the opening balance, income expenditure and closing balance with regard to suspense accounts, depreciation funds provident fund accounts, investments and other funds maintained by a council.

n. Schedule of Taxes.

The Schedule of Taxes shall be in Form B-14, and shall contain a digest of the various taxation proposals prepared in accordance with Sindh Local Government (Local Fund Imposition of Taxes) Rules 2001.

5. Volume II:

Volume II shall consist of the Explanatory memorandum to explain the provisions contained in the estimates and the Schedule.

**Explanatory Memorandum:**

The Explanatory memorandum shall be divided into parts and each part shall deal with one Estimate, statement, or schedule.

a. Explanation of Estimates of Revenue:

While explaining various provisions in the Estimates of Revenue, the Explanatory memorandum shall review the various sources of income how for such sources are productive or otherwise to what extent such sources have been exploited and can still be exploited and the problem arising with regard to each item of income, and the manner in which such problems are proposed to be tackled.

b. Explanation of Estimates of Expenditure:

While explaining various provisions in the Estimates of Expenditure, the Explanatory Memorandum shall among other matter review the principal activities of the council under various fields indicating the performance targets already achieved and proposed to be achieved in the ensuing year.

c. Explanation of Statement of Demand for grants:

While explaining the Statement of the Demands for grants such points as need special notice of the council shall be indicated and explained.

d. Explanation of the Financial Abstracts:

While explaining the financial abstracts, the Explanatory Memorandum shall contain a general review of the finances of the council and this may include such graphs, charts, and diagrams as may be necessary to illustrate.

e. Explanation of the Schedule of new Expenditure:

While explaining the provision in the Schedule of New Expenditure, each item of new expenditure shall be numbered, and full particulars shall be given about the history of the case the expenditure involved, the justification for the proposed expenditure, and the receipts if any.

f. Explanation of the Schedule of Development Expenditure:

While explaining the provisions in the Schedule of Development Expenditure, the explanatory memorandum shall review the Development Plan of council extent to which such plan has already been executed and the extent to which it is proposed to be executed in the ensuing year. The development expenditure shall be prioritized in the light of Section 119 of SLGO 2001.

- i. Male members shall sit in alphabetical order of their names in Urdu starting from middle seat of the first row going from right to left side of the convener to his right side.
- ii. Women Counsellors shall sit from next to middle seat going from right to left side of the Convener.

- iii. Seats remaining behind women members, if any, shall be occupied by male member as provided in sub paragraph (1) above.

5. **Adjournment of Meeting.** A meeting may be adjourned by the (presiding officer) Convener on any of the following ground:-

- i. for lack of quorum;
- ii. for any other reason which the Convener for reasons to be recorded in writing, may deem to be sufficient.

6. **Suspension of meeting.** In case of grave disorder at a meeting, the Presiding Officer Convener may suspend any sitting for a period to be specified by him.

7. **Postponement of meeting.** A meeting may be postponed by Presiding Officer Convener either on his own motion for reasons to be recorded in writing or on written request signed by majority of the total number of members of Local Council:-

Provided that no meeting shall except with the prior approval of the Local Government be postponed on more than two consecutive occasions.

8. **Absence of Convener.**

- i. In absence of the Convener one of the panel members elected under Sub Section (5) of Section 42/69 of the Local Government Ordinance 2001 shall preside over the meeting.
- ii. The meeting of Union council shall be presided over as provided in sub section (4) of Section 89 of the Ordinance.
- iii. The person presiding at the meeting shall have all powers of Convener specified in these Rules.

9. **Place of meeting.** All meeting shall be held at the office of the Council.

Provided they if for any good or sufficient reason a meeting can not be held at the office of council it ma with the prior approval of Nazim subject the provisions of these Rules be held at any other place.

10. **Quorum.**

- i. No business shall be transacted at a meeting, unless a quorum of fifty one percent of the total number of members of the concerned Council is present throughout the meeting.
- ii. No meeting shall be adjourned for want of quorum
- iii. Except as provided in clause 92 any business transacted in the absence of the quorum shall be invalid and shall not be recorded in the Minutes Book.

11. **Order of Business.**

- i. The business to be transacted at a meeting shall be taken up in the order in which it appears in the agenda;

Provided that the Presiding Officer of the meeting may, with the consent of the majority of the members present, vary such order

or bring before the meeting any matter not included in the agenda.

- ii. All business appointed for any day and not disposed off before the termination of the sitting shall be conducted on the subsequent day or on meeting.

12. **Subject Matter of questions.** A question may be asked by a member from the separately from un-starred questions. Lconcerned Executive District Officer or the TMO/Chairman of the Committee of Council, as the case may be, for the purpose of obtaining information on a matter of public concern within the scope of the Local Government.

13. **Notice of Questions.** (i) A member desiring to ask a question shall send it in writing to the Secretary/Council Officer of the council at least fourteen days before the meeting at which it is proposed to ask the question.

Provided that the convener may admit a question at a shorter notice:

- i. Provided further that-
  - (a) member may not ask more than one short question on any one day.
  - (b) a short notice question may not be asked to anticipate a question of which notice have already be given.
- ii. Notice of a question shall be given in writing to the Secretary/Council Officer and shall specify the official designation of the Executive District Officer or Convener of the Committee, as the case may be.
- iii. a member who desires an oral answer to his question may distinguish the question with a star. Starred questions shall be arranged separately from un-starred questions. Lengthy answer to starred question may be placed on the table without being read:-

Provided that if in the opinion of presiding officer may question put down for oral answer is of such nature that a written reply would be more appropriate, he may direct that such question be placed on the list of questions for written answers.

- iv. Not more than three starred and three un-starred questions by the same member may be included in the agenda for the same day:-

Provided that question shall be put on the list of questions in the order in which their notices are received, but the member may by notice in writing to Secretary/Council Officer given at any time before the meeting for which questions have been placed on the list, withdraw his question.

- v. Only that member who has given notice of a question can ask a supplementary question.
- vi. Question relating to Secretariat of the council including the conduct of its official may be asked to the Presiding Officer by means of a private communication and not otherwise.

14. **Admissibility of Question.**

- i. The Convener/Presiding Officer may disallow any question which:-

- a. is not self-contained and un-intelligible.
  - b. Contain any reflection on the decision of a Court of Law statutory Tribunal or such remarks as are likely to prejudice a matter which is sub-judice.
  - c. Is frivolous, offensive, injurious to be interest of Local Government.
  - d. Is outside scope of Local Government.
  - e. Asks for an expression of opinion.
  - f. Contains arguments inferences/ironical expressions or defamatory statement.
  - g. Requires information contained in document ordinarily accessible to the public.
  - h. Contain references to newspapers by name or asks whether statement in press or of private individuals or bodies are accurate.
  - i. Asks for an expression of legal opinion or the solution of an abstract or hypothetical proposition.
  - j. Refers to the character or conduct of any member or official of Local Government.
  - k. Is excessive in length.
  - l. Amounts in substance to suggestion for any particular action.
  - m. Which have been asked on matter under the consideration of committee or it has been asked about the proceedings of any such committee/sub committee unless such proceedings have been placed before the council by a report of said committee/sub-committee.
  - n. Contain any criticism on the decision of council.
  - o. Seek information about matters which are in their nature secret.
- ii. The Convener/Presiding officer may in his discretion amend the form of any question.
  - iii. To a question and where possible supplementary question a gist of reply shall be recorded in the minutes of meeting.

15. **Supplementary Questions.** Any member may put his supplementary question in elucidation of the answer given to a starred question. No member shall be allowed to ask more than three supplementary questions on any one question. The convener/Presiding Officer of the meeting shall disallow a supplementary question if it fringes the provision of Rule 13.

16. **Motion/Resolution and Amendments.**

- i. A member who desires to bring forward any business at meeting or to move a resolution shall give a written notice therefore at least ten days before ordinary meeting and two days before an emergent meeting.

Provided that the convener/Presiding Officer may in his discretion allow a motion or resolution at a shorter notice or without notice.

- ii. All notices or motions and resolutions shall be dated and numbered as they are received and included in the agenda. Motions and resolution allowed by Convener after the dispatch of agenda shall be circulated among the members as soon as possible after their receipt.
- iii. The Convener/Presiding Officer may refuse to allow any motion of resolution to be moved if he considers that-
  - a. it is not definite or is not clearly and precisely expressed;

- b. it contains arguments, references, ironical expression, or defamatory statement.
  - c. it refers to the conduct or character of a person.
  - d. it relates to a matter which is not primarily the concern of the Local Government.
  - e. It is not otherwise suitable for discussion at a meeting.
- iv. A member who wishes to move an amendment to a motion or resolution shall give at least once days' notice in writing provided that the Convener/Presiding Officer may, in his discretion, allow an amendment to be moved at a shorter notice or without notice.
  - v. An amendment must be relevant to the motion or resolution and may ....  
.....  
.....  
of the motion or resolution before the meeting nor shall it be the same in substance as a motion of an amendment already moved at the same meeting.
  - vi. The motions, resolution or amendment may be moved only by the member giving the notice. If a motion, resolution or amendment is not moved it shall be deemed to have been withdrawn.
  - vii. A motion, resolution or an amendment may not be moved in a form different from that in which it appears on the notice unless the Convener in his discretion permits it to be moved in an altered form.
  - viii. At any time before the motion, resolution or amendment has been put to vote, it may be withdrawn by its mover with the leave of the Convener/Presiding Officer of the meeting. No discussion on a withdrawn motion, resolution of amendment shall be held.

17. **Closure** Any time after a motion or resolution has been moved a member raising may claim to move that the “question be not put” and an abuse of procedure or an infringement of the rights of reasonable debate, the question that “the question be not put” shall be put forth with, and decided without amendment or debate.

Provided that the Convener shall allow the proposal of the original motion or resolution to reply to the debate.

18. **Speeches.**

- i. Except otherwise provided in these Rules, a member may speak on any question before the meeting or raise a point of order.
- ii. A member who desires to speak shall address the Convener/Presiding Officer of the meeting. At any time if the convener refuses to allow any member to speak such member shall at once resume his seat.
- iii. After the member who moves the motion has spoken, other members may speak on the motion, resolution or amendment in such order as the Convener/Presiding Officer of the meeting may call upon them. If more than one member should rise at the same time, the member whose name is called by the Convener/Presiding Officer of the meeting shall be entitled to speak.

19. **Procedure of debate.**

- i. The matter of every speech shall be strictly relevant to the matter before the meeting.
- ii. Member while speaking shall not-
  - a. use the Convener/Presiding Officer name for the purpose of influencing the debate;
  - b. cast any reflection upon the Convener/Presiding Officer of the Council, the respective Nazim or Government;
  - c. Utter defamatory words or make use of offensive expressions.
  - d. Refer to the matter of fact on which a judicial decision is pending.
  - e. Make a personal charge against a member.
  - f. Use his right for wilfully obstructing the business of the meeting;
- iii. a member may not read his speech but may refresh his memory by reference to notes.
- iv. Quotations from documents or references may be read out but their original shall, if so required by the convener/Presiding Officer of the meeting, be placed on the table.
- v. The Convener/Presiding Officer of the meeting may direct the member speaking to discontinue his speech if, such member, after being warned by the Convener/Presiding Officer persists in irrelevance or in repetition of his own arguments or of the arguments used by other members.
- vi. Except in the exercise of a right of reply or otherwise provided by these Rules, no member shall speak more than once on any motion except with the permission of the Convener/Presiding Officer of the meeting for the purpose of making a personal explanation. A member who has moved a motion or resolution may speak again by way of reply.
- vii. The convener/Presiding Officer of the meeting may, whenever he deems fit, address the meeting on matters relating to procedure before putting the question to the vote.
- viii. A member shall not cross between Convener/Presiding Officer of the meeting and the member speaking, nor shall read any book, newspapers, or letter except in connection with the business of the debate and must not, except as provided in these Rules and with the permission of the convener/Presiding Officer of the meeting, interrupt any member while he is speaking.
- ix. When for the purpose of explanation during discussion or for any other sufficient reason, any member has occasion to ask a question from another member on any matter under consideration of the meeting, he shall ask the question through the Convener/Presiding Officer of the meeting.

20. **Point of Order.**

- i. Any member may, at any time, submit a point of order for the decision of the Convener/Presiding Officer of the meeting but in doing so he shall continue himself to stating the point. The point of order shall call in question only some of the portion of the proceedings before the meeting.

- ii. When the point of order has been raised, the member speaking shall resume his seat.
- iii. The Convener/Presiding Officer of the meeting shall decide all points of order and his decision shall be final.
- iv. No discussion on any point of order shall be allowed without the consent of the Convener/Presiding Officer shall be final.

21. **Personal Explanations.** Any member may, with the permission of the Convener/Presiding Officer of the meeting, make a personal explanation although there is no question before the meeting.

Provided that such explanation, if permitted, shall be made at the earliest possible opportunity before the business for the day is entered upon and shall be limited to the circumstances which are the subject of the explanation and no speech or debate thereon shall be allowed, by the convener/Presiding Officer of the meeting.

22. **Time Limit on Speeches.** The Convener/Presiding Officer of the meeting may at any time fix a time limit for speeches, and no speech shall exceed the time fixed:

Provided that the mover of a motion, resolution or amendment when moving the same may speak for such longer time as the convener/Presiding Officer of the meeting may permit.

23. **Preservation of order at the meeting.**

- i. The Convener/Presiding Office of the meeting shall preserve order at the meek g and have all powers necessary for enforcing his decisions.
- ii. The Convener/Presiding Office of the meeting may direct any member whose conduct is, in his opinion, grossly disorderly to withdraw immediately and the member concerned shall do so forthwith and shall unless recalled by the Convener/P.O absent himself during the remainder of the meeting.

**Explanation.** Use of mobi8le telephone shall also be gross disorder.

- iii. The Convener/Presiding Officer of the meeting may remove any member summarily who disobeys an order to withdraw.
- iv. No person other than elected member of the Council concerned shall be allowed to occupy the seats of the members or speak or interrupt the proceedings of the Council.

24. **Decision by vote.**

- i. Unless otherwise provided in the ordinance, rules or rules made under the ordinance, all questions shall be decided by a majority vote of the members present and voting.
- ii. Votes shall be counted by the show of hands. No member shall be compelled to vote.
- iii. If at the time of declaration of the result of voting by show of hands, a polls is demanded by not less than 2/3<sup>rd</sup> of the members, the convener/Presiding Officer of the meeting shall take votes again and declare the result and record the same in the Minutes book with the names of the members voting for and against the proposition.

- iv. In case of equality of votes, the Convener/Presiding Officer of the meeting may exercise a second or casting vote. If he does not exercise the casting vote, the proposition will be deemed to have not been carried and may be brought in the subsequent meeting.

25. **Language.** The proceedings of the meeting may be conducted in English, Urdu or Sindhi.

26. **Minutes Book**

- i. All decisions of the council shall be drawn up and recorded in a book called the Minutes Book. A copy of the minutes shall be sent to the members and Local Government Commission within seven days of the meeting.
- ii. A separate page in the Minutes Book shall be provided for noting the attendance of the members.
- iii. A member who was present at a meeting may object to the confirmation of the minutes of that meeting by moving an amendment on the ground that any matter is not correctly recorded or expressed therein.
- iv. A member voting against a proposition may request that his dissent may be recorded.
- v. The minutes book shall be signed by the Convener and the Officer/Official responsible for the recording of the minutes.
- vi. The proceedings in the Minutes Book may be published in such manner as may be decided by the Council.

27. **Meeting open to the Public.** Every meeting of the Local Council shall unless otherwise directed by the Convener of the Council in respect of any particular meeting or any particular item under consideration at a meeting, be open to the public and the press. No press reporter or a member of the public present at the meeting shall make any noise or in any way express approval or disapproval of the proceedings of the meeting or of any member. Any such misconduct shall render the reporter or visitor liable to be summarily removed from the meeting room.

28. **Leave of absence to members.** Leave of absence may be granted to members by the council for a period not exceeding three months within the country and in other cases for a period not exceeding six months in any calendar year.

29. **Address by Nazim and non-member**

- i. Nazim shall address the council as provided in the Ordinance.
- ii. Any Officer of government or any other person may by invitation, address a meeting of the council.

30. **Co-option.** The Council may co-opt on any of its committees any person whose assistance or advice it considers necessary in connection with any item or items on the agenda, but he shall have no right to vote.

31. **Directions by Government and Local Government Commission to consider any matter.**

Notwithstanding anything contained in these Rules, the Government or Local Government Commission may direct the Council to consider any matter within a specified time and thereupon the council shall consider such matter within the period so specified.

32. **Reconsideration of mater once disposed off.** Unless the Government or Local Government Commission otherwise directs, no subject finally disposed of by a Local Council shall be considered by it within three months of its disposal except on a requisition by not less than two third of the total number of members of the Local Council:-

33. **Constitution of Committee.**

- i. The Council may elect the Committee as provided in the Ordinance or as may appear to it to be necessary.
- ii. Each Committee shall consist of such number of members as the Council may decide at an ordinary meeting of the Council and shall hold office for such period as may be determined by the Council.
- iii. The Council may at any time dissolve or alter the constitution of any committee appointed under these Rules or appoint a fresh committee in place thereof, by a resolution passed at an ordinary meeting.
- iv. Unless otherwise provided in the Ordinance, or the rules and Rules framed there-under the committee shall perform such functions as are determined by the SLGO, 2001.

34. **Functions of the Committee** The Council shall prescribe detained functions for each of the committee but not beyond the functions of Local Government provided in the Ordinance.

35. **Resignation and filing of casual vacancies in the Committee/Sub-Committees**

Any member of a Committee may resign from the Committee by tendering his resignation in writing to convener the Convener/P.O of the Council and such resignation shall take effect from the date of its acceptance by the Council. A vacancy occurring in any Committee shall be filled up in the same manner as prescribed in these Rules.

36. **Conduct of Business** The business of every Committee shall be conducted, so far as may be in accordance with the Rules framed for the conduct of Business of the Council.

37. **Convener/Presiding Officer of the Committee.**

- i. Every Committee shall elect from its members to be its Convener/Presiding Officer, provided that no person shall be the Convener/P.O of more than one Committee at the same time.
- ii. In the absence of the convener/P.O. the members of Committee shall choose one of the members to preside over its meeting.

38. **Resolution of Committee.** Resolution passed by a Committee shall be recorded in a minute book and signed by the Convener/Presiding Officer of the Committee. Copies of resolution passed by the Committee, shall be forwarded to the Convener of the Council and Nazim within three days of the passing of the resolution.

39. **Meeting of the Committee.**

- i. A Committee may meet and adjourn as it thinks necessary.
- ii. The quorum for a meeting of a Committee shall be one – third of its total members, provided that not less than three members shall constitute a quorum.

**Repeal:** The Sindh Councils (Conduct of Business) Rule 1980 are hereby repealed.

**MUHAMMAD AYUB SHAIKH  
ADDITIONAL SECRETARY (LOCAL GOVT.)  
FOR SECRETARY TO  
GOVERNMENT OF SINDH  
LOCAL GOVERNMENT DEPARTMENT**