

**THE PUNJAB WAQF PROPERTIES (ACCOUNTS) RULES,
1982**

CONTENTS

- 1. ****
- 2. Definitions
- 3. Maintenance of Registers of Waqf properties
- 4. Receipt of money
- 5. Deposit of receipt in Bank
- 6. Payments
- 7. Expenditure on establishment
- 8. Cash Book
- 9. Recoupable Permanent Advance
- 10. Monthly and annual account
- 11. Budget
- 12. Cheque Books
- 13. Security from the Cashier
- 14. Receipts from immovable properties
- 15. Disposal of movable property
- 16. Verification of property
- 17. Postage stamps
- 18. Record of periodical charges
- 19. Payment to destitute persons
- 20. Audit
- 21. Embezzlement
- 22. Forms Books and registers
- 23. *****

TEXT

THE PUNJAB WAQF PROPERTIES (ACCOUNTS) RULES, 1982

[19th January, 1983]

NOTIFICATION

No.OSD-3(I3) Auqaf/83--In exercise of the powers conferred on him by Section 25 of, the Punjab Waqf Properties, Ordinance, 1979 (IV of 1979), the Governor of the Punjab is pleased to make the following rules:-

1. (1) The rules may be called the Punjab Pakistan Waqf Properties (Accounts) Rules, 1982,
(2) They shall come into force at once.

2. Definitions.--

In these rules, unless the context otherwise requires:

- (i) **"Bank"** means the National Bank of Pakistan established under the National Bank of Pakistan Ordinance, 1949 ¹or the bank of Punjab established under the Bank of Punjab Act 1989.
- (ii) **"Chief Administrator"** means the Chief Administrator Auqaf.
- (iii) **"Administrator and Deputy Administrator"** means the Administrator and Deputy Administrator of Auqaf and the Deputy Administrator of Auqaf respectively appointed by Government under provision 4 of the Ordinance.
- (iv) **"Fund"** means the Auqaf Fund constituted under the Ordinance.
- (v) **"Government"** means the Government of Punjab.
- (vi) **"Manager"** means the person appointed by the Chief Administrator for the administration, control, management and maintenance of a waqf property and includes a Deputy Manager or Assistant Manager in independent charge of a waqf property.
- (vii) **"Ordinance"** means the Punjab Waqf Properties Ordinance, 1979 (IV of 1979).
- (viii) **"Waqf Property"** means Waqf property as defined in the Ordinance.
- (ix) **"Year"** means the year commencing from 1st July, and ending on 30th June.

Maintenance of Registers of Waqf properties.--

- (1) The Chief Administrator shall maintain a Register of immovable waqf properties in Form1 in which the details of such properties shall be entered. Separate pages in the register shall be set apart for various categories of properties. A similar register shall be maintained by the manager of waqf property.
- (2) A register of movable waqf properties shall be maintained by the Manager in Form 2 to record the receipt and issue of valuables other than cash. In this register Separate pages shall be set apart for the various categories of valuables.

¹ Amended vide notification no NO.AO(A) 8 (1)1980-81, dated 13th May,1990

- (3) Each cash box placed at a shrine shall be opened by the Manager daily or at such intervals as may be fixed by the Chief Administrator, Administrator, in the presence of such person or persons as may be approved by the Chief Administrator. The money found in the box shall be counted by the Manager in the presence of the said person or persons and brought to account in the cash book in Form 3.
- (4) A separate register in Form 4 shall be maintained by the Manager in respect of the contents of boxes placed at the shrine/mosques and a detailed account submitted to the Administrator at the end of each month. The Administrator shall send a consolidated statement to the Chief Administrator by the 7th day of the succeeding month.
- (5) A consolidated account of such income from the boxes placed at various shrines/mosques or other valuables received there shall be maintained in the office of the Administrator in Form 5.

4. Receipt of money.–

- (1) When any money is received by any authorized person, he shall issue a receipt for it in Form 6 and receipt shall be interpellate. The original copy of receipt shall be given to the person making payment, one carbon copy of the receipt shall be attached to the statement of account submitted to the Chief Administrator, and the second copy shall be retained by the Manager for record.
- (2) All receipt books shall be properly bound and their press machine numbered, same number being given to all the three copies of each receipt.

5. Deposit of receipt in Bank.–

All receipts shall be credited to the account of the fund maintained in the Bank. For each deposit, the Manager shall prepare a bank challan in quadruplicate. One copy of the challan shall be retained by the Bank while the second copy of challan shall be submitted by the Manager at the end of each month to the Administrator who will compare the challan with statement received at the end of the month. The third copy shall be submitted to the Chief Administrator along with the monthly statement of accounts. The Administrator shall maintain separate account for each waqf property on the basis of the information received from the Manager in Form No.11.

6. Payments.–

- (1) No payment shall be made from the Fund except under the orders of Chief Administrator or by any officer to whom powers in this behalf have been delegated by the Chief Administrator. No payment shall be made directly out of the cash received for credit to the said Fund.
- (2) Ordinarily, payment shall be made by cheques but sums of less than Rs. 50 (Fifty) may be paid from the recoupable permanent advance as may be sanctioned for the purpose. Cheques shall not be drawn except when required for immediate disbursement.

7. Expenditure on establishment.–

- (1) Expenditure on account of pay of establishment and contingencies shall be billed for in Form 7 and respectively before it can be drawn from the Bank.
- (2) Traveling Allowance shall be drawn in the form prescribed by Government for its officers and staff and shall be regulated by the Traveling Allowance Rules of Government as in force from time to time.

8. Cash Book.–

- (1) Expenditure on account of pay of establishment and contingencies shall be billed for in Forms 7 and 8 respectively before it can be drawn from the Bank.
- (2) At the end of each day, the entire amount received during the day shall be entered in columns of the cash book and remitted to the Bank in Form 9. The various receipts issued by the Bank shall be kept in guard file for audit purposes.
- (3) All cash transactions entered in the cash book shall be attested, in token of check, by the Manager. The cash book shall be closed and balanced daily and signed by him. On the last day of the month, after cash book has been closed, the cash balance in hand shall be physically verified by the Manager and a certificate to that effect, showing discrepancy, if any, shall be recorded on the cash book.
- (4) At the end of each month, the receipts and expenditure another in the cash book shall be compared, item by item, with the Bank statement and the balance agreed, the difference, if any, due to moneys pending remittance to Bank or to encashed cheques, of which detailed particulars shall be given, being explained in a foot note in the cash book.

9. Recoupable Permanent Advance.–

- (1) The recoupable permanent advance required for each office subordinate to him shall be sanctioned by the Chief Administrator.
- (2) An account of the recoupable permanent advance shall be kept in Form 10 in which shall be entered the items of expenditure incurred from the advance as and when any amount is spent. All sub-vouchers shall be preserved and assigned a serial number to be entered in the account of the recoupable permanent advance.
- (3) In the event of the balance of the permanent advance running low and on the last working day of each month all the columns on the expenditure side of the permanent advance account (Form 10) shall be totalled and the amount of the total shall be posted into a bill in Form at for drawl from the Bank. A line shall then be drawn across both sides of the account and the Accountant or such other officer as may be authorized in this behalf, after comparing the entries in the bill with the account, shall initial the grand total in the latter and having stamped the sub-vouchers as "cancelled" sign the bill and recoup the amount. The number, date and amount of the cheque shall be noted in column 7 and 8 on the recoupment side, of the account (Form 10).

10. Monthly and annual account.–

- (1) The Manager shall submit through proper channel a monthly account to the Chief Administrator in Form 11 duly supported by M.T. Nos. receipts and challans.
- (2) At the end of each month a monthly account in Form 11 and at the end of each year an annual account in Form 12 shall be drawn up and signed by the Chief Administrator.
- (3) A certificate shall appended to the annual account to the effect that the closing balance as shown in the account has been compared with the aggregate of the balances shown in the account in the Bank pass Book and found correct.

11. Budget.–

The Chief Administrator shall prepare a Budget estimate in respect of Auqaf Organization for the ensuing year in Form 13(i) to 13(xii). It shall be submitted to Government for approval by the 1st day of May each year.

12. Cheque Books.–

- (1) Cheque Books shall be kept under lock and key in the personal Custody to the Drawing/Disbursing Officer concerned or the person authorized in this behalf by the Chief Administrator and notified to the Bank.
- (2) A certificate indicating the total number of cheques in the book and their serial numbers shall be recorded by the said officer on the covering page of the book.
- (3) Cheques issued but not encashed within three months shall not be cashed without being revalidated.

13. Security from the Cashier.–

No employee shall be entrusted with the custody of cash or movable Waqf property unless he furnishes a security commensurate with the cash or property normally held in his custody. The amount the security shall be checked by the Chief Administrator and may comprise both cash and surety.

14. Receipts from immovable properties.–

A register shall be maintained in Form 14 for recoveries of rent and any other receipts in respect of waqf land and old buildings.

15. Disposal of movable property.–

No articles borne on the register of movable properties shall be disposed off or written off except under the orders of the Chief Administrator or such other officer subordinate to him as may be empowered in this behalf by the Chief Administrator.

16. Verification of property.–

The movable and immovable properties shall be verified physically at least once in a year by an officer nominated by the Chief Administrator for the purpose.

17. Postage stamps.–

A record of postage stamps shall be maintained in a register in Form 15. The revenue stamps shall not appear in this register but shall be treated as cash.

18. Record of periodical charges.–

The periodical charges payable to Government and others shall be noted in a register in Form 16. Separate pages shall be allotted for each item and property

19. Payment to destitute persons.–

The payments to destitute persons by way of allowance shall be noted in register in Form 17.

20. Audit.–

- (1) No expenditure shall be incurred unless it has been pre-audited by the internal Auditor.
- (2) The accounts of the Fund shall be audited once a year by the Local Fund Audit Department of the Government.
- (3) The Chief Administrator, Zonal Administrators, Manager, Assistant Managers and other Drawing and Disbursing Officers shall produce, at the time of audit all account register, documents and papers may be required by the auditor for the purpose of Audit.
- (4) After the audit of the accounts, the Chief Administrator, Zonal Administrators, Managers, Assistant Managers and other Drawing and Disbursing Officers shall deal promptly with the

objection statement and the audit note and shall, as soon as possible decide upon action to be taken on the objections and the suggestions of the auditor. The action so taken shall be indicated on an inter-leaved copy of the audit note and one copy of such annotated audit note shall be produced for verification.

21. Embezzlement.–

Whenever there is any embezzlement of Fund it shall be reported promptly by the Manager concerned to the Zonal Administrator, who will forward the report to the Chief Administrator even though the loss may have been made good. On receipt of such a report an enquiry shall at once be instituted by the Administrator and the matter also reported immediately to the Provincial Director, local Fund Audit and Government for such further Necessary action as deemed fit in the case.

22. Forms Books and registers.–

Books of account forms and registers shall be bound and certificate to the effect that each book contains so many pages shall be recorded on the covering page before a book is brought into use.

23. The West Pakistan Waqf Properties (Accounts) Rules, 1960 are hereby repealed.