

ANNEXURE 'D'
AZAD JAMMU AND KASHMIR WAQF PROPERTIES
(ACCOUNTS) RULES, 1961.

In exercise of the powers conferred under Section 19 of the Azad Jammu and Kashmir Waqf Properties Act, 1960, the Azad Government of the State of Jammu and Kashmir is pleased to make the following rules:-

1. **Title and Commencement:-** (1) These rules may be called the Azad Jammu and Kashmir Waqf Properties (Accounts) Rules, 1961.
 (2) They shall come into force at once.
2. **Definitions:-** In these rules, unless the context otherwise requires, the following expressions shall have the meaning hereby respectively assigned to them, namely:
 - (i) "Bank" means the National Bank of Pakistan established under the National Bank of Pakistan Ordinance, 1949;
 - (ii) "Administrator" means the Administrator of Waqf Properties in Azad Jammu and Kashmir territory;
 - (iii) "Deputy Administrator" means the Deputy Administrator appointed by Government under Section 4 of the Azad Jammu and Kashmir Waqf Properties Act. 1960;
 - (iv) "Fund" means the Auqaf fund ;
 - (v) "Government" means the Azad Government of the State of Jammu and Kashmir ;
 - (vi) "Manager" means the person appointed by the Administrator for the administration, control, management and maintenance of a waqf property and includes Deputy or Assistant Manager in independent charge of a waqf property;
 - (vii) "Act" means the Azad Jammu and Kashmir Waqf Properties Act, 1960, as amended from time to time ;
 - (viii) "Treasury" means a Government treasury or Sub-treasury ;

(ix) "Year" means the year commencing from 1st July and ending on 30th June.

3. **Maintenance of registers of Waqf Properties:-**

- (a) The Administrator shall maintain a register of immovable Waqf properties in Form I in which the details of such properties shall be entered, separate pages shall be set aside for various categories, e.g. (a) Agricultural properties (b) Gardens (c) buildings property (d) Land property, etc. A similar register shall be maintained by the manager of a waqf property.
- (b) A register of moveable property shall also be maintained in Form (2) to record the receipt and issue of valuables other than cash. In this register separate pages shall be set out for the various categories of valuables.
- (c) The cash boxes placed at shrines shall be opened by the Manager daily or weekly or monthly as fixed by the Administrator in the presence of such persons as maybe nominated by him. The money found in the boxes shall be counted by the Manager in the presence of those persons and brought to account in the cash book in Form 3.
- (d) A separate register in Form 4 shall be maintained by the Manager in respect of the contents of boxes placed at the shrine and a detailed account submitted to the Administrator at the end of each month.
- (e) A consolidated account of such income from the boxes placed at various shrines or other valuables received there shall be maintained in the office of the Administrator in Form 5.

4. **Receipt of Money:-** When any money is received by any authorised person, he shall issue a receipt for it in Form 6.

5. **Deposit of receipt in Bank/Treasury:-**

- (a) All receipts shall be credited to the Auqaf Fund Account in the Bank and where there is no branch of the bank, these shall be credited into the Treasury in a personal ledger account.

- (b) If the amount in the Bank exceeds Rs. 10 lacs at the end of year, the excess may be kept in the Treasury.

6. **Payment:-**

- (i) No payment shall be made from the Auqaf fund except under the orders of the Administrator or by any officer to whom the powers in this behalf have been delegated by the Administrator. No payment shall, however, be made directly out of the cash received for credit to the said fund.
- (ii) Ordinarily payment shall be made by cheques but sums of less than Rs. 20/- (Twenty) may be paid from the permanent advance as may be sanctioned. Cheques shall not be drawn except when required for immediate disbursement.

7. **Expenditure on establishment:-**

- (a) Expenditure on account of pay of establishment and contingencies shall be billed for in Form 7 and 8, respectively, before it can be drawn from the Bank or Treasury as the case may be.
- (b) The Travelling allowances shall be drawn in the form prescribed by the Government for its own officers and staff. It will be treated as contingent charge and regulated under the T.A rules of Government, as in force from time to time.

8. **Cash Book:-**

- (a) All receipts and payments relating to the fund shall be daily registered under the appropriate columns in the cash book to be maintained in Form 3.
- (b) At the end of each day, the total of the amount received during the day shall be entered in Column 5 of the Cash Book and the total amount remitted to the bank in Form 9 or to the Treasury with a Treasury Chalan, as the case may be. The receipt issued by the Bank or the Treasury shall be kept in a guard file for audit purposes.
- (c) 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 the cash book has been closed,

the cash balance in hand shall be physically verified by the Manager and a certificate 10 that effect showing discrepancy, if any, recorded therein.

- (d) At the end of each month the receipts and expenditure entered in the cash book and the balance agreed, the differences, if any, due to money pending remittance to bank or Treasury or to uncashed Cheques of which detailed particulars shall be given, being explained in a foot note in the cash book.

9. **Permanent advance:-**

- (i) The permanent advance required for each office subordinate to him shall be sanctioned by the Administrator.
- (ii) The permanent advance account shall be kept in Form 10 in which shall be entered the items of expenditure from the advances as they occur. All sub-vouchers shall be preserved and assigned a serial No. to be entered in the permanent advance account.
- (iii) When the balance of the permanent advance is running low and in any case 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 totals posted in to a bill in Form 8 for drawn from the Treasury or the Bank. A line shall then be ruled across both sides of the account and the Accountant, or other officer authorised 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:-**

- (i) The Manager will submit through, proper channel a monthly account to the Administrator in Form 11.
- (ii) At the end of each month a monthly account in Form 11 and at the end of each year annual account in Form 12 shall be drawn up and signed by the Administrator.

(iii) A certificate shall accompany 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/Treasury pass book and found correct.

11. **Budget:-** The Administrator shall prepare Budget Estimates in respect of the Waqf Properties taken over by him for the ensuing year in Form 13. It shall be submitted to Government for approval by the 1st day of May each year.
12. **Cheque Book:-**
 - (a) Cheque Books shall be kept under lock and key in the personal custody of the Administrator or person authorised by him, who shall notify to the Bank or Treasury, upon which lie or any other officer authorised by him will draw, the number of the cheque book which from time to time is brought in to use.
 - (b) A certificate of account of cheques in the book shall be recorded by the said officer on the covering page of the Book.
 - (c) Cheques issued and not cashed within three months shall not be cashed without being redated.
13. **Security from the Treasurer Cashier:-** Each employee entrusted with the custody of cash or moveable waqf property shall furnish a Security commensurate with the cash or property normally held in his custody. The amount of the security shall be fixed by the Administrator and may comprise both cash and surety.
14. **Receipts from immoveable property:-** A register shall be maintained in Form 14 for recoveries of rents, etc, of waqf Sands and buildings.
15. **Disposal of moveable properties:-** No articles borne on the register of moveable properties shall be issued, disposed off, written off except under the orders of the Administrator or any other Officer subordinate to him to whom powers in this behalf have been delegated by the Administrator.
16. **Verification of property:-** The moveable and immoveable

properties shall be verified physically at least one in a year, by an officer deputed by the Administrator for the purpose.

17. **Postage stamps:-** The record of The postage stamps shall be maintained in a register in Form 15. The Revenue stamps will not appear in this register but shall be treated as cash.
18. **Record of periodical charges:-** The periodical charges payable to Government and others in the form of taxes, water charges, etc. shall be noted in a register in Form 16. Separate pages shall be allotted for each item and property.
19. **Payment of destitute persons:-** The payments to destitute persons by way of allowance shall be noted in a register in Form 17.
20. **Audit:-**
 - (i) The account of the fund shall be audited once a year by the local audit department of the Government.
 - (ii) After the audit of accounts, the Administrator 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 an embezzlement of funds occurs, it shall be reported promptly by the Manager concerned to the 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 matter also reported to the Accountant General, Azad Government of the State of Jammu and Kashmir for such further necessary action as deem fit in the case.
22. **Forms, Books and Registers:-** Books of account, forms and registers shall be bound and a 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.

FORM I
(Rule 3 (a))
REGISTER OF IMMOVABLE PROPERTY

Serial No.	Name of place where property situated.	Full particulars of property (Jamabandi No. or Municipal No. Area Nos. of Sotey in case of buildings etc.	Number and date of notification under which property taken over under control by Chief Administrator.	Date of taking over the property by the Chief Administrator.	Name of the waqf & purpose of waqf.	Income per annum.	Expenditure per annum.	Remarks.
1	2	3	4	5	6	7	8	9

FORM 2.
(Rule 3 (b))
REGISTER OF MOVABLE PROPERTY.

Name of article.....

Date	Number/Quantity received.	Date of issue/ Disposal	Number/Quantity issued/disposed of	To whom issued Disposed of.	Authority for issue/ disposal.	Balance	Remarks.
1	2	3	4	5	6	7	8

FORM 3.
(Rule 3 (c) and 8 (a))
CASH BOOK OF THE AUQAF FUND.

Name of Waqf Property.....

RECEIPTS.								PAYMENTS				
Month and date.	Particulars of receipt and name of payee.	No. of receipt.	Amount.	Remarks.	Month and date.	Particulars of charge and name of payee.	No. of voucher.	Amount.	Remittance to Bank		Daily total of column 9 and 11.	Remarks.
1	2	3	4	5	6	7	8	9	No. and date of challan.	Amount.		
			Rs. Ps.					Rs. Ps.		Rs. Ps.	Rs. Ps.	

FORM 4.
Rule (3) (d)
PARTICULARS OF CASH AND OTHER VALUABLES
RECEIVED AT THE SHRINE

Name of the Shrine and its Location.....

Date	Amount or cash received in the cash box and particulars of other valuables received.	Signature of the Manager who counted the cash or received the valuables.	Signature of persons in whose presence the cash was counted and the valuables accounted for.	Remarks of any
1	2	3	4	5

**FORM 5.
(Rule 3 (e))**

Income from Shrine.....
 Name and location of Shrine.....
 Month.....

Serial No.	Income from the box at the shrine.	Remarks
1	2	3

**FORM 6.
(Rule 4).
COUNTER-FOIL
OF RECEIPT.**

Book No.....
 Receipt No.....
 Received this day from.....
 a sum of rupees.....
 on account of.....
 for credit to the Auqaf Fund
 account.
 Date.....

Signature.

**FORM 6.
(Rule 4).
RECEIPT.**

Book No.....
 Receipt No.....
 Received this day from.....
 a sum of rupees.....
 on account of.....
 for credit to the Auqaf Fund
 Account.
 Date.....

Signature.

**FORM 7.
(Rule 7 (a))**

Permanent
Temporary

Month
Period

DETAILED PAY BILL OF ESTABLISHMENT

Serial No.	Name of incumbent	Post held	Salary and other allowances	Deduction	Net charges
1	2	3	4	5	6

**FORM 8.
(Rule 7 (a))**

DETAILED BILL OF CONTINGENT CHARGES

FOR THE MONTH OF..... 19

Head of charge..... No. of Voucher.

Serial No. of Sub-Voucher	Description of charge and No. and date of sanction for special charge.	Amount.
1	2	3
		Rs. Ps.
Total		

Certified that the expenditure charged in this bill could not be avoided with due regard to the interest of waqf properties.

**FORM (9).
(RULE 8 (b)).**

CHIEF ADMINISTRATOR
OFFICE OF ADMINISTRATOR OF AUQAF
DEPUTY ADMINISTRATOR
Chief Administrator.
To be retained in the office
of Administrator.
Deputy Administrator

Dated.....19

**FORM (9).
(Rule 8 (b))**

CHIEF ADMINISTRATOR
OFFICE OF ADMINISTRATOR
DEPUTY ADMINISTRATOR

Duplicate
(To be returned to the person
making payment)

Dated.....19

By whom brought.	On what account.	Amount	By whom brought.	On what account.	Amount
1	2	3	1	2	3
		Rs. Ps.			Rs. Ps.

Total in words cash received. Total in words cash received
Examined & entered. Examined & entered.
Treasurer. Accountant. Treasurer. Accountant.
Manager of the Bank. Manager of the Bank.

**FORM 10
Rule (9)
PERMANENT ADVANCE ACCOUNT.**

EXPENDITURE					RECOUPMENT		
Date	No. of Sub-voucher	Particulars of charge and Name of payee.	Head of accounts chargeable	Total	Date of bill	No. and date of cheque.	Amount
1	2	3	4	5	6	7	8
							Rs. Ps.

Note:- Column should be sub-divided into various columns each to indicate particular charge.

FORM II
(Rule 10)
MONTHLY ACCOUNT

INCOME				EXPENDITURE			
Head of Account.	Budget Estimate	Receipts during the month of account.	Receipts from 1st July to end of month account.	Head of Account	Budget Estimate.	Expenditure during month of account.	Expenditure from 1st July to end of month of account.
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	"	Rs.	Rs.	Rs.
(a) Houses (b) Lands (c) Charity boxes at Shrine (d)				(a) Establishment (b) Contingencies (c) Charity boxes at Shrine (d)			
				Closing balance of the Fund			

FORM 12
(Rule 10)
ANNUAL ACCOUNT

INCOME				EXPENDITURE			
Head of Account.	Budget Estimate for the year.	Receipts during the year.	Receipts during the previous year.	Head of Account	Budget Estimate for the year.	Expenditure during the year.	Expenditure during the previous year.
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.

- | | |
|-----------------------------------|-------------------------|
| (a) Houses | (a) Establishment |
| (b) Lands | (b) Contingencies..... |
| (c) Charity boxes at Shrine | (c) |
| (d) | |

FORM 13
(Rule 11)
BUDGET
Expenditure

Name of Waqf

Serial No.	NAME OF POST.	Period		Monthly rate.	Total amount.	Remarks.
	Nature of expenditure.	From	To			
				Rs. Ps.	Rs. Ps.	

Name of Waqf RECEIPT.

Serial No.	Name of Receipt.	Period		Monthly rate.	Total amount.	Remarks.
		From	To			
				Rs. Ps.	Rs. Ps.	

FORM 13-A
(Rule 11 (a))
REGISTER OF INVESTMENTS

S. No.	Particulars of investments fixed deposits, notes Government securities, Loans.	Date of investment	Amount	Period of investment	Date of maturity	Date of receipt of interest and amount received.	Remarks.
1	2	3	4	5	6	7	8
			Rs. Ps.			Rs. Ps.	

**FORM 14
(Rule 14)
RENT DEMAND AND COLLECTION REGISTER.**

For the year ending June 19.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	
Serial No. in Register of immovable property.	Name and address of lessees	Arrears if any.	Current year's demand.	Total demand.	Rate and period of recovery.	Receipt No. and date	Amount	Total Recovery.	Balance.	Remarks.											
						July	Amount	Receipt No. and date	Amount	Receipt No. and date	Amount										
						August	Amount	Receipt No. and date	Amount	Receipt No. and date	Amount										
						September	Amount	Receipt No. and date	Amount	Receipt No. and date	Amount										
						October	Amount	Receipt No. and date	Amount	Receipt No. and date	Amount										
						November	Amount	Receipt No. and date	Amount	Receipt No. and date	Amount										
						December	Amount	Receipt No. and date	Amount	Receipt No. and date	Amount										
						January	Amount	Receipt No. and date	Amount	Receipt No. and date	Amount										
						February	Amount	Receipt No. and date	Amount	Receipt No. and date	Amount										
						March	Amount	Receipt No. and date	Amount	Receipt No. and date	Amount										
						April	Amount	Receipt No. and date	Amount	Receipt No. and date	Amount										
						May	Amount	Receipt No. and date	Amount	Receipt No. and date	Amount										
						June	Amount	Receipt No. and date	Amount	Receipt No. and date	Amount										

Name of Property.....

**FORM 15
(Rule 15)
REGISTER OF STAMPS**

STOCK				EXPENDITURE			BALANCE			REMARKS
Date	Value of stamps in hand at the commencement of day.	Value of stamps received during the day.	Total Stock	Name and address of officer to whom cover was sent.	Contents of cover number of letters etc.	Value of stamps affixed.	Total value of stamps opened during the day.	Value and stamps at the closing of the day.		
1	2	3	4	5	6	7	8	9	10	
						Rs. Ps.	Rs. Ps.	Rs. Ps.		

**FORM 16
(Rule 18)
REGISTER OF PERIODICAL CHARGES.**

Name of payment Name of property

Serial No.	Date	Amount paid	To whom paid	Period for which payment has been made.	Remarks.
1	2	3	4	5	6

**FORM 17
(Rule 19)
REGISTER OF PERIODICAL PAYMENTS TO DESTITUATES**

Name of property

Sr. No.	Name of destitute.	Sanction No. & date	Sanctioning authority.	Monthly rate.	Period of sanction		July	August	September	October	November	December	January	February	March	April	May	June
					From	To												
1	2	3	4	5	6		7	8	9	10	11	12	13	14	15	16	17	18