

**THE WEST PAKISTAN WAQF PROPERTIES  
(ACCOUNTS) RULES, 1960**

*[Gazette of West Pakistan, Extraordinary, 20th April, 1960]*

*Notification No. 1 (3) Auqaf-60.* In exercise of the powers conferred by section 19 of the West Pakistan Waqf Pakistan Waqf Properties Ordinance, 1959, the Governor of West Pakistan is pleased to make the following rules:---

**1. Title and commencement.** (1) These rules may be called the West Pakistan Waqf Properties (Accounts) Rules, 1960.

(2) They shall come into force at once.

**2. Definitions.** In these rules, unless the context otherwise requires, the following expressions shall have the meanings hereby respectively assigned to them, namely:---

(i) "Bank" means the National Bank of Pakistan established under the National Bank of Pakistan Ordinance, 1949.

(ii) "Chief Administrator" means the Chief Administrator of Auqaf, West Pakistan.

(iii) "Administrator and Deputy Administrator" means the "Administrator and Deputy Administrator" appointed by Government under section 4 of the West Pakistan Waqf Properties Ordinance, 1959.

(iv) "Fund" means the Auqaf Fund.

(v) "Government" means the Government of West Pakistan.

(vi) "Manager" means the person appointed by the Chief 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) "Ordinance" means the West Pakistan Waqf Properties Ordinance, 1959, 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 Chief 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 Property, (b) Gardens, (c) Building property, (d) Land property, *etc.* A similar register shall be maintained by the Manager of a Waqf property.

(b) A register of movable Waqf properties 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 aside for the various categories of valuable.

<sup>1</sup>[(c) The cash boxes placed at shrines shall be opened by the Manager daily, or at such intervals as may be fixed by the Chief Administrator, or Administrator, in the presence of such person or persons as may be approved by the Chief Administrator or Administrator, as the case may be. The money found in the boxes 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].

(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 Chief 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 Chief 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. 20 lakhs at the end of year, the excess money may be kept in the Treasury.

**6. Payments.** (i) No payment shall be made from the Auqaf Fund except under the orders of the Chief Administrator or by any officer to whom the powers in this behalf have been delegated by the Chief 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 disbursements.

**7. Expenditure on establishment.** (a) 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 or Treasury, as the case may be.

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<sup>1</sup> The original sub-rule (c) was substituted by Notification No. 5802-Auqaf-60, dated 29th June, 1960.

(b) The travelling allowance shall be drawn in the form prescribed by 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 Challan 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 to that effect showing discrepancy, if any, recorded therein.

(d) At the end of each month the receipts and expenditure entered in the cash book shall be compared item by item with the Bank or Treasury pass book and the balance agreed, the difference, if any, due to moneys pending remittance to Bank or Treasury, or to uncashed cheques of which detailed particulars are given, being explained in a footnote in the cash book.

**9. Payment of advance.** (i) The permanent advance required for each office subordinate to him shall be sanctioned by the Chief Administrator.

(ii) The permanent advance account shall be kept in Form 10 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.

(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 into a bill in Form 8 for drawal from the Treasury or the Bank. A line 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 columns 7 and 8 on the recoupment side of the account (Form 10).

**10. Monthly and annual account.** (1) The Manager will submit through the proper channel a monthly account to the Chief Administrator in Form II.

(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 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 Chief Administrator shall prepare a Budget estimate 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 Books.** (a) Cheque Books shall be kept under lock and key in the personal custody of the Chief Administrator or a person authorised by him, who shall notify to the Bank or Treasury, upon which he or any other officer authorised by him withdraw the number of the cheque book which from time to time is brought into 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 re-dated.

**13. Security from the Treasury/ Cashier.** Each employee entrusted with the custody of cash or movable Waqf property shall furnish a security commensurate with the cash or movable property normally held in his custody. The amount the security shall be fixed 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 rents, etc., of Waqf land and buildings.

**15. Disposal of movable property.** No articles borne on the register of movable properties shall be issued, disposed of or written off except under the orders of Chief Administrator or any other officer subordinate to him to whom powers in this behalf have been delegated 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 deputed by the Chief 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 charge, etc., 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 person by way of allowance shall be noted in register in Form 17.

**20. Audit.** (i) The account of the fund shall be audited once year by the Local Audit Department of the Government.

(ii) The Chief Administrator shall produce at the time of audit all account registers, documents and papers as may be required by the auditor for purpose of audit.

(iii) After the audit of the accounts, the Chief Administrator shall deal promptly with objection statement and the audit note, and shall, as soon as possible, decide upon action to be taken on the objection and the suggestions of the Auditor. The action so taken shall be indicated on an inter-leaved copy of audit note and one copy of such annotated audit shall be produced for verification.

**21. Embezzlement.** Whenever an embezzlement of Fund occurs it shall be reported promptly by the Manager concerned 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 Chief Administrator and the matter also reported immediately to the Chief Auditor, Local Funds, West Pakistan and Government for such further necessary action as is deemed fit in the case.

**21. Form 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.

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