



കേരള സർക്കാർ
Government of Kerala
2016



Regn. No. KERBIL/2012/45073
dated 5-9-2012 with RNI
Reg. No. KL/TV(N)/634/2015-17

കേരള ഗസറ്റ്
KERALA GAZETTE

അസാധാരണം
EXTRAORDINARY

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്
PUBLISHED BY AUTHORITY

വാല്യം 5	} തിരുവനന്തപുരം, തിങ്കൾ Thiruvananthapuram, Monday	2016 ഫെബ്രുവരി 1	} നമ്പർ No.
Vol. V		1st February 2016	
		1191 മകരം 18	
		18th Makaram 1191	
		1937 മാഘം 12	
		12th Magha 1937	

GOVERNMENT OF KERALA

Abstract

REVENUE DEPARTMENT—KERALA STATE WAQF BOARD—APPROVAL OF KERALA STATE WAQF BOARD REGULATIONS, 2016—ORDERS ISSUED

REVENUE (F) DEPARTMENT

G. O. (Ms.) No. 58/2016/RD.

Dated, Thiruvananthapuram, 27th January, 2016.

- Read:—*1. G. O. (Rt.) No. 425/2003/RD dated 7-2-2003.
2. G. O. (Rt.) No. 1566/10/RD dated 5-4-2010.
3. Letter No. E4-1764/04 dated 12-12-2012 of the Chief Executive Officer, Kerala State Waqf Board, Ernakulam.

PRINTED AND PUBLISHED BY THE SUPERINTENDENT OF GOVERNMENT PRESSES
AT THE GOVERNMENT CENTRAL PRESS, THIRUVANANTHAPURAM, 2016.

ORDER

As per the Government Order read as 1st paper above, Kerala State Waqf Board Regulations, 2003 was approved. The above Order was stand cancelled as per the Government Order read as 2nd paper above since the Kerala State Waqf Board Regulations, 2003 was approved without observing the procedural formalities such as consultation with the Finance Department and the Cabinet as provided in the Rules of Business of Government of Kerala. Hence the Chief Executive Officer, Kerala State Waqf Board has directed to submit a fresh proposal for the Regulation for Kerala State Wakf Board.

2. As per the letter read as 3rd paper above the Chief Executive Officer, Kerala State Waqf Board has forwarded a Draft Regulation for the Kerala State Waqf Board for approval of the Government.

3. Government have examined the matter in detail and are pleased to approve the Kerala State Waqf Board Regulations, 2016. The Notification in this regard will be issued separately.

By order of the Governor,

DR. VISHWAS MEHTA,
Principal Secretary to Government.

To

The Chief Executive Officer, Kerala State Waqf Board, Ernakulam.
The Principal Accountant General (Audit), Thiruvananthapuram.
The Accountant General (A&E), Thiruvananthapuram.
The Finance Department [vide U.O. No. 35772/Exp.B2/15/Fin (e.No. 87087) dt. 22-7-2015].
The Law Department (vide U.O. No. 22290/Leg. B2/15/Law).
The General Administration (SC) Department (Item No.).
The Stock file/Office Copy.

KERALA STATE WAQF BOARD REGULATIONS 2016

NOTIFICATION

No. A1-1660/1996-Vol. II.

28th January, 2016.

In exercise of the powers conferred by Section 110 of the Waqf Act, 1995 (Central Act 43 of 1995) and with the previous sanction of the Government of Kerala vide G. O. (Ms.) No. 58/2016/RD dated 27-1-2016 as required by sub-section (1) of the said section, the Kerala State Waqf Board hereby make the following regulations, namely:—

CHAPTER I

PRELIMINARY

1. *Short title and Commencement.*—(1) These Regulations may be called the Kerala State Waqf Board Regulations, 2016.

(2) They shall come into force at once.

2. *Definitions.*—(1) In these Regulations unless the context otherwise requires,—

- (a) "Act" means the Waqf Act, 1995 (Central Act 43 of 1995);
- (b) "Board" means the Kerala State Waqf Board constituted under Section 13 of the Act;
- (c) "Chairperson" means the Chairperson elected under sub-section (8) of section 14 of the Act;
- (d) "Chief Executive Officer" means the Chief Executive Officer appointed under sub-section (1) of Section 23 of the Act;
- (e) "Family" means as defined in Part III Kerala Service Rules;

- (f) "Employee" means permanent employee of the Board;
- (g) "Government" means the Government of Kerala;
- (h) "Pension" means as defined in Part III Kerala Service Rules, 1959;
- (i) "Pension Fund" means a fund constituted out of the Board's Fund for disbursing pension to the employees of the Board. A separate Regulation shall be constituted for governing this Fund;
- (j) "Rule" means the Rules made by the State Government under section 109 of the Act;
- (k) "Travelling allowance" does not include Daily Allowance;
- (l) "Usual place of residence" means a place where a member ordinarily resides;
- (m) "Waqf Fund" means the Fund of the Board under section 77 of the Act;
- (n) "Audit Officer" means Director, Kerala State Audit Department;
- (o) "Service Book" means Service Book printed and published by the Superintendent of the Government Presses as applicable to the State Government Employees;
- (p) "Pension Book" means Pension Book printed and published by the Superintendent of Government Presses as applicable to the State Government Pensioners.

(2) The words and expressions used and not defined in these Regulations, but defined in the Act shall have the same meaning respectively assigned to them in the Act.

CHAPTER II

MEETINGS OF THE BOARD

3. *Meetings of the Board.*—(1) The Board shall ordinarily meet once in a month, or often, if necessary, at the office of the Board or at any other place on such date and at such time, as may be fixed by the Chairperson.

(2) An extra-ordinary meeting of the Board may be held whenever called for by the Chairperson on his own initiative or on the requisition in writing of not less than five members, specifying the purpose for which the meeting is to be held:

Provided that at such an extra-ordinary meeting, the business for which the meeting has been convened alone shall be considered.

(3) Notice indicating the place, date and time of the meeting, the agenda of the meeting and copy of the minutes of the previous meeting shall be circulated by the Chief Executive Officer or any Officer authorized by him to all the members or delivery by hand or by courier service or by e-mail to their usual places of residence/address, at least nine working days before the date of an ordinary meeting and three working days before the date of an extraordinary meeting.

(4) The quorum for any meeting of the Board shall be four. In the event of sufficient number of members not being present at the meeting to constitute quorum within one hour from the scheduled time of the meeting, the meeting shall stand adjourned to such date as may be fixed by the Chairperson.

(5) Agenda for the meeting shall ordinarily, be taken up in the order in which they appear in the notice of the meeting, unless the majority of the members present agree, to give preference to any item on the agenda. No item, which is not listed in the notice of the meeting, shall be taken up at any meeting unless all the members agree to it. Adjourned items of the previous meeting shall be taken up in preference to all other matters.

(6) The Chairperson shall be responsible for the orderly conduct of the meeting and his decisions on the objections and points of order raised at the meeting shall be final.

(7) Matters in the Agenda, which could not be taken up at a meeting for want of time or any other reason shall stand adjourned to the next meeting.

(8) The minutes of the proceedings of the meetings of the Board shall be recorded in the minutes book maintained by the Chief Executive Officer and each page of such minutes book shall be signed by the Chairperson and shall be confirmed at the next meeting of the Board. The minutes so recorded shall be the authentic record of the proceedings of the meeting. The minutes of the proceedings of each meeting shall be prepared in Malayalam or in English.

(9) Urgent matters may be decided by circulation among all members of the Board, provided however that no such decision shall be taken unless the majority of the members agree. The details of such decisions shall be recorded in the next meeting of the Board.

(10) The Chief Executive Officer of the Board or any officer authorized by him shall authenticate any order or decision of the Board.

(2) The Chairperson and members shall be entitled to daily allowance at the rate as applicable to Chairperson and members of the Public Sector Undertakings of the Government.

(3) The members shall be entitled to a sitting fee at the rate of ₹ 1,000 per sitting for the full Board sitting and the Judicial committee sitting and no additional daily allowance will be given for attending administrative matters in case of combined meeting, except Chairperson as he is eligible for honorarium:

Provided that the Officer of the State Government nominated to the Board shall not be eligible for any sitting fee.

(4) The Chairperson shall be entitled to an honorarium of ₹ 20,000 per month or at the rate as may be fixed by the Government for the Chairperson in Public Sector Undertakings from time to time.

(5) The Chairperson shall be entitled to mobile phone facility at the rate applicable to other Heads of Departments in the State Government Service.

(6) The official tour of the Chairperson other than the Board meeting/hearing exceeding 1500 kilometers in a month shall be with the approval of the Board. The use of official car for private purposes will be governed by the existing government orders:

Provided that the Chairperson or a member, whose usual place of residence is within a radius of 8 kilometer from the office of the Board or any other place of meeting, shall not be eligible for travelling allowance.

Note.—The Chairperson and members shall be eligible for daily allowance for the days they attend the meeting of the Board or its committees or for halts for transacting any other business entrusted to them by the Board, irrespective of whether they are eligible for travelling allowance or not for those days.

CHAPTER III

FEEES AND ALLOWANCES FOR CHAIRPERSON AND MEMBERS OF THE BOARD

4. *Travelling Allowance and Daily Allowance.*—The Chairperson and the members of the Board shall be entitled to travelling allowance and daily allowance out of the Waqf Fund at the following rate, namely:—

(1) The Chairperson and members shall be eligible for Travelling allowance at the rate as applicable to Class-I Officers of the State Government.

CHAPTER IV

RECRUITMENT OF OFFICERS AND EMPLOYEES

5(1). Designation, Method of appointment, qualifications, experience and feeder category of the posts in the Board.—

TABLE I

Sl. No.	Category of post	No. of post	Appointing Authority	Method(s) of Appointment	Qualifications
(1)	(2)	(3)	(4)	(5)	(6)
1	Administrative-cum-Accounts Officer	1	Kerala State Waqf Board	By deputation of an Officer not below the rank of Under Secretary from the Government Secretariat	
2	System Administrator	1	"	On Contract basis	1. Postgraduate Degree in Computer Applications of a recognised University 2. Two years experience in Software Development and Web Development skills from the recognized institution
3	Divisional Waqf Officer	7	"	By promotion on seniority-cum-merit basis	Two years experience as Junior Superintendent

(1)	(2)	(3)	(4)	(5)	(6)
4	Junior Superintendent	5	Kerala State Waqf Board	By promotion on seniority-cum-merit basis.	1. 5 years experience as Legal Assistant. The ratio of promotion of Legal Assistant and Head Clerk shall be 1:2.
5	Legal Assistant	2	"	By Direct recruitment	1. Degree in Law from a recognized University with second class 2. Three years Bar practice as an Advocate 3. Diploma in Computer Application obtained after a course of study of not less than six months course duration or its equivalent recognized by the Government.

(1)	(2)	(3)	(4)	(5)	(6)
6	Head Clerk	6	Kerala State Waqf Board	By promotion on seniority-cum-merit basis	1. 3 years experience as Upper Division Clerk 2. 5 years experience as Waqf Inspector/Auditor
7	Waqf Inspector/Auditor (Male only)	16	"	By Direct recruitment	1. B.Com. 2. PGDCA/DCA or equivalent course approved by the Government
8	Upper Division Clerk	11	"	By promotion on seniority-cum-merit basis	3 years experience as Lower Division Clerk
9	Lower Division Clerk	22	"	1. By Direct Recruitment 2. By promotion from among the Clerical Assistant *	1. Graduation from a recognized University 2. Diploma in Computer Application obtained after a course of study of not less than six months course duration or its equivalent recognized by the Government

(1)	(2)	(3)	(4)	(5)	(6)
10	Clerical Assistant	8	Kerala State Waqf Board	By Direct recruitment	Higher Secondary or equivalent with fifty percent marks
11	Confidential Assistant Grade-I	1	"	By promotion on seniority-cum-merit basis*	5 years experience as Confidential Assistant Grade-II
12	Confidential Assistant Grade-II	1	"	By Direct recruitment	1. Pass in Plus 2 or its equivalent 2. Lower Grade Certificate in Typewriting English (KGTE) and Computer Word Processing or its equivalent. 3. Lower Grade Certificate in Typewriting Malayalam (KGTE) or its equivalent 4. Lower Grade Certificate in Shorthand English (KGTE) or its equivalent 5. Lower Grade Certificate in Shorthand Malayalam (KGTE) or its equivalent

(1)	(2)	(3)	(4)	(5)	(6)
13	Upper Division Typist	2	Kerala State Waqf Board	By promotion	Lower Division Typist with 5 years experience
14	Lower Division Typist	6	"	By Direct recruitment	1. Pass in Plus 2 or its equivalent 2. Higher Grade Certificate in Typewriting-English (KGTE) and Computer Word Processing or its equivalent 3. Lower Grade Certificate in Typewriting Malayalam (KGTE) or its equivalent
15	Driver-cum-Office Attendant Grade-II	1	"	By Direct recruitment	1. Pass in VII Standard 2. Valid Licence to drive Light Motor Vehicles. 3. 3 years experience in driving 4. Proficiency in driving (To be proved at a practical test)

(1)	(2)	(3)	(4)	(5)	(6)
16	Driver-cum-Office Attendant	3	Kerala State Waqf Board	On contract basis	1. Pass in VII Standard 2. Valid license to drive Light Motor Vehicles 3. 3 years experience in driving 4. Proficiency in driving (To be proved at a practical test)
17	Attender Grade-I	5	"	By promotion	5 years experience as Attender Grade-II
18	Attender Grade-II	6	"	By Direct recruitment	Pass in VII Standard and should not have acquired a University Degree

- Note.*—1. The pay scale shall be revised as and when the pay and allowances of the State Government employees are revised subject to the approval of the Government after ensuring that the financial condition of the Board is satisfactory for implementing a pay revision.
2. The Senior Stenographer in the service of the Board appointed prior to the publication of this Regulation will be redesignated as Confidential Assistant Grade-I.
3. The Upper Division Stenographer in the service of the Board appointed prior to the publication of this Regulation will be redesignated as Confidential Assistant Grade-II.
4. The Lower Division Typist in the service of the Board appointed prior to the publication of this Regulation will be redesignated as Upper Division Typist.
5. Direct recruitment and promotion shall be in the ratio 1:1. In the absence of qualified hands for promotion the turn will be filled up by direct recruitment.

I. *Staff pattern of Divisional Offices and Head Office.*—The Staff pattern in the Head Office and the Divisional Offices shall be as shown in the Table below:

TABLE II
Number of Post/Posts

Category	Kannur Division	Kozhikode Division	Malappuram Division	Thrissur Division	Ernakulam Division	Kottayam Division	Thiruvananthapuram Division	Head Office	Total
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Administrator-cum-Accounts Officer	..	..	..	..	..	..	..	1	1
System Administrator	..	..	..	..	..	..	..	1	1
Divisional Waqf Officer	1	1	1	1	1	1	1	..	7
Junior Superintendent	1	1	1	..	..	..	1	1	5
Legal Assistant	..	..	..	..	..	..	..	2	2
Head Clerk	..	..	..	1	1	1	..	3	6
Waqf Inspector/Auditor	2	2	4	2	2	2	2	2	18
Upper Division Clerk	..	1	1	1	1	..	1	6	11

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Lower Division Clerk	2	2	5	1	1	2	1	8	22
Clerical Assistant	1	1	1	1	1	1	1	1	8
Confidential Assistant Grade-I	..	..	..	..	..	..	..	1	1
Confidential Assistant Grade-II	..	..	..	..	..	..	..	1	1
Upper Division Typist	..	..	1	..	..	..	..	1	2
Lower Division Typist	1	1	..	1	1	1	1	..	6
Driver-cum-Office Attendant Grade-II	..	..	..	..	..	..	..	1	1
Driver-cum-Office Attendant (Contract appointment)	..	1	..	..	..	..	1	1	3
Attendant Grade-I	..	..	1	..	..	..	1	3	5
Attendant Grade-II	1	1	1	1	1	1	..	..	6

Note.—No changes shall be effected by the Board to the staff pattern of Divisional Offices and Head Office without prior sanction of Government. The transfer and posting of employees shall be strictly in accordance with the staff pattern.

2. *Appointing authority and method of appointment.*—(1) The appointing authority of all officers and employees under these regulations shall be the Board. Appointments to the categories of posts specified in this chapter shall be made by the method specified in the corresponding entry in column (5) thereof in the Table.

(2) Employees who were appointed through the Employment Exchanges and continuing on contract basis with minimum of 7 years service in the service of the Board shall be allowed to continue in the service of the Board even after these regulations come in to force. If such employees have all the qualifications prescribed under the regulations, their service shall be regularised with the prior sanction of the Government with prospective effect from the date of publication of regulations.

(3) The Board shall obtain the prior sanction of the Government before notifying any vacancy for direct recruitment.

3. *Eligibility regarding age, promotion and probation.*—(1) No person shall be eligible for direct recruitment to any of the category if he has not completed eighteen years of age and if he has completed 39 years on the first day of the year in which applications for appointment are invited by the Board.

(2) The upper age limit prescribed for applying to Board's service will be relaxed in the case of those candidates who have worked temporarily in the service of the Board to the extent of their service up to a maximum of five years, provided they were within the age limit at the time of their initial appointment through the Employment Exchange.

(3) The candidates already in government service or quasi-government institutions or in the service of the Board must apply through the proper channel and possess all the qualifications and be within the age limit prescribed for the post.

(4) The appointments to the service of the Board will be subject to the regulations of the Board in force from time to time. Every employee on being admitted to the service of the Board shall sign a declaration agreeing to abide by the provisions of the regulations and amendments made from time to time. The Board may from time to time prescribe that the selected candidates for any posts or categories of posts

should furnish an agreement of bond, in the form to be prescribed by the Board, that they shall serve the Board for a period to be specified in the appointment order.

(5) No person who is not a Muslim and is not a citizen of India and is not ordinarily resident in the State of Kerala shall be appointed to any of the posts in the Board.

(6) No person shall be eligible for promotion to any of the categories of post in Chapter IV unless he possesses the prescribed qualifications.

(7) For promotion to the post of Junior Superintendent from among the Legal Assistants, Upper Division Clerk, and to the post of Lower Division Clerk from among the Clerical Assistants, the employees shall pass the following departmental test:

- (a) The Manual of Office Procedure test conducted by the Kerala Public Service Commission.
- (b) The Account test conducted by the Kerala Public Service Commission.
- (c) The tests conducted by the Board with respect to Act, Rules and Regulations.

(8) Every person appointed to any of the categories shall from the date on which he joins duty be on probation,—

- (a) If recruited directly, for a total period of two years on duty within a continuous period of three years; and
- (b) If appointed by promotion, for a period of one year on duty within a continuous period of two years.
- (c) The Board may extend the period of probation for a further period of one year.
- (d) At the end of the prescribed period of probation or the extended period of probation, as the case may be, the Board shall consider the probationer's suitability on the recommendation of the Chief Executive Officer for the post for which he was appointed. If the Board decides

that the probationer is suitable for the post it shall decide to issue an order declaring the probationer to have satisfactorily completed his probation and confirm the probationer in the said post.

- (e) For considering the probationer's suitability for promotion he shall pass the Manual of Office Procedure test conducted by the Kerala Public Service Commission.

(9) An employee whose promotion has been debarred in disciplinary proceedings will not be considered for promotion during the period for which the promotion has been so debarred:

Provided however that it shall be open to the Board to discharge or revert a probationer on the basis of the report of the Chief Executive Officer during the period of probation, if the Board is of opinion that the probationer is not fit to hold the post to which he has been appointed.

4. *Procedure for Appointment in the service of the Board.*—(1) The Board shall notify the vacancies in the official gazette and at least in two leading Malayalam newspapers and the notification shall also contain details regarding the category of posts, qualifications prescribed and the last date for receipt of application for the post.

(2) The appointment shall be based on the result in the written test and interview conducted by a sub-committee consisting of the following members, namely:—

- (i) Chairperson of the Board;
- (ii) The Chief Executive Officer;
- (iii) Two members of the Board including the officer appointed under clause (e) of sub-section (1) of section 14 of the Waqf Act;

(3) The total marks (100) allotted for the written test shall be 80 and the total marks allotted for interview shall be 20.

(4) The written test shall consist of questions to assess General English, Clerical Aptitude, Computer Proficiency, General Knowledge and numerical aptitude of the candidate.

(5) After the preparation of the rank list for appointment the Board shall forward the same to the government for approval.

(6) Notwithstanding anything contained in these Regulations the Chairperson may appoint, in case of emergency, persons having requisite qualifications to any of the Category of posts without following the procedure for appointment:

Provided that such appointment shall not be for a period exceeding ninety days:

Provided further that the Board may make such appointments for a period exceeding 90 days and not exceeding 180 days:

Provided also that the Chief Executive Officer may engage Clerical and Class IV servants on daily wages for a period not exceeding a continuous period of 180 days. Such appointment will be restricted to candidates nominated by the Employment Exchange according to rules.

(7) The Board reserves the right to employ whenever necessary in the interest of the Board, persons retired from the Government, quasi-government institutions, public sector undertakings or statutory bodies on contract basis subject to the condition that the persons so appointed shall not be retained in the service of the Board beyond the age of 60 years.

5. *Other conditions for appointment.*—(1) A candidate at the time of his first appointment to the service of the Board shall furnish certificates of good character from two Gazetted Officers of the State or Central Government who are not his relatives.

(2) No person shall be appointed by direct recruitment to the Board unless he has been certified by a registered medical practitioner to be of sound health and free from any incapacitating disease or infirmity. For the purpose of these regulations, only medical certificates issued by the medical officers of Government not below the rank of an Assistant Surgeon and Ayurveda Physicians or Homeopathic Doctors attached to Government hospitals or dispensaries will be accepted.

CONDITIONS OF SERVICE OF EMPLOYEES

6. *Conditions of service.*—(1) The rules relating to casual leave and eligible leave shall apply to the employees of the Board. Leave shall be sanctioned by the Chief Executive Officer or an officer authorized by him.

(2) The employees of the Board shall be entitled to Pay, Dearness Allowance, Daily Allowance, House rent allowance and City Compensatory allowance, etc., at such rate, as applicable to State Government Servants for the permanent posts specified in Chapter IV of the Regulation.

(3) The employees of the Board shall be entitled to leave, leave salary, travelling allowance and joining time as provided in Kerala Service Rules, 1959.

(4) The officers and employees appointed to the service of the Board shall be liable to serve in any office of the Board within the State and the postings shall be made in conformity with the staff pattern specified in the Regulation.

7. *Seniority.*—(1) Seniority of a person in a category or grade shall, unless he has been reduced to a lower rank as punishment, be determined by the date of the order of his first appointment to such category or grade:

Provided that the direct recruit shall be entitled for rank and seniority from the date of his first effective advice.

(2) In all matters relating to qualifying service and determination of seniority, except or otherwise expressly provided in these regulation herein above, the rules and decisions in the Kerala State Subordinate Service Rules, 1958 shall *mutatis mutandis* apply in relation to the appointments made by the Board.

(3) The Chief Executive Officer shall prepare a draft seniority list in accordance with these regulations within one month from the date of commencement of these regulations.

(4) The draft seniority list shall be circulated among the employees and the employees shall be entitled to submit their objections, if any, to the seniority list within 15 days from the date of circulation.

The Chief Executive Officer shall on the expiry of the said 15 days place the draft seniority list and the objections, if any, received from the employees before the next meeting of the Board. The Board shall consider and pass appropriate orders on the draft seniority list after considering the objections received, if any, from the employees, in accordance with these regulations.

(5) The Chief Executive Officer shall finalise a seniority list in accordance with the decisions of the Board within 30 days from the date of decision of the Board, which shall be published at the Head Office and other offices of the Board.

(6) The Chief Executive Officer shall publish the seniority list of employees every five years in accordance with the procedure laid down herein before.

(7) The Administrative-cum-Accounts Officer shall maintain an incumbency Register, made up-to-date.

(8) The Administrative-cum-Accounts Officer shall maintain a service book in respect of each employee of the Board. The confidential reports in respect of the employees of and above the rank of Head Clerks shall be prepared by the Chief Executive Officer. The Confidential reports of other employees shall be prepared by the Divisional Waqf Officer in the Divisional Offices and the Administrative-cum-Accounts Officer in the Head Office.

(9) The promotion to the post of and above the rank of Head Clerks shall be made on the basis of seniority and merit. The promotion to the post up to Head Clerks will be made on the basis of seniority.

(10) A promotion committee consisting of the Chairperson, the Chief Executive Officer and two members including the officer appointed under clause (e) of sub-section (1) of section 14 of the Waqf Act nominated by the Board shall assess the merit of each candidate in the manner as hereinafter provided:

(a) Every candidate shall be entitled to grace mark for promotion based on the performance in the existing post subject to a maximum of 10 marks performance based evaluation of the incumbent/officer in the post he has been holding will be done for avoiding grace mark while considering him for promotion to the higher post.

- (b) The promotion committee shall award marks to every candidate based on their past work record, subject to a maximum of 25 marks. The work record shall be assessed based on their confidential reports in respect of the candidate for the preceding 3 years:

Provided that no adverse remarks in respect of any candidate shall be considered unless the candidate is informed of the adverse remarks against him and has been given an opportunity to explain.

- (c) The promotion committee shall award marks to the candidates based on their performance in the interview, their personal ability and personality subject to a maximum of 15 marks.
- (d) A select list shall be prepared based on the marks obtained by each candidate and the appointment shall be made in accordance with the said select list.

(11) The scale of pay and age of retirement of an employee shall be as applicable to a State Government Servant. However, the employees of the Board who are in the service of the Board prior to the publication of this regulation will be allowed to continue in the service till 58 years subject to the condition that their service after 56 years will not be counted as qualifying service for calculating pension, gratuity, etc. The period of retention beyond the normal date of superannuation in all the above cases will be treated as the period spent on duty for the limited purpose of claiming pay and allowances restricted to what he was entitled to on the normal date of his superannuation and his pensionary claims will be settled reckoning service and emoluments up to the normal date of superannuation and pension will be sanctioned only from the day after the date of final quittance. The incumbent will not be eligible for further increment, promotions, on account of Pay Revision, etc., except when allowed by a decree of a competent court or under special orders of Government.

(12) The scales of pay and other allowances of the employees in the Board shall be prescribed by the Government from time to time.

CONDUCT AND OTHER CONDITIONS OF THE EMPLOYEES

8. *Conduct Rules.*—(1) The following shall be the norms and standards for the conduct of the employees of the Board in public interest.

(a) Every employee of the Board shall at all times maintain absolute integrity and devotion to duty.

(b) No employee of the Board shall, except with the previous sanction of the Board, permit his son, daughter or dependent to accept employment with any waqf with which he has official dealings or with any other institution having official dealings with the Board.

(c) No employee of the Board shall directly or indirectly engage in the business of money lending.

(d) An employee of the Board is prohibited from having pecuniary relations with any Mutawalli or with staff or establishment of any waqf or other institutions.

(e) Except with the previous sanction of the Board, no land belonging to any waqf may be leased by any employee of the Board whether in permanent or temporary employment.

(f) No employee of the Board shall, save in good faith, for the purpose of residence acquire any immovable property anywhere in India by purchase or gift without the previous sanction of the Board.

(g) Every employee of the Board shall submit to the Board, through proper channel, a declaration of all immovable property which may, from time to time, be held or acquired by him or his wife or by any member of his family living with or in any way dependent upon him.

(h) If in any disciplinary enquiry against an employee of the Board on charges of corruption, it is proved that the employee of the Board or any person in his behalf is in possession, or has, at any time during the period of office of such servant, been in possession, for which such servant cannot satisfactorily account, of pecuniary resources or property disproportionate to his known source of income then on such proof it shall be presumed, unless the contrary is proved that such employee of the Board is guilty of misconduct.

(i) No employee of the Board shall, except with the previous sanction of the Board engage directly or indirectly in any trade or business or undertake any employment provided that an employee of the Board may, without such sanction undertake honorary work of social or charitable nature or occasional work of a literary, artistic or scientific character, subject to the condition that his official duties do not thereby suffer, but he shall not undertake or shall discontinue such work if so directed by the Board.

(j) An employee of the Board shall avoid habitual indebtedness.

(k) No employee of the Board shall except in accordance with the special or general order of the Board, communicate directly or indirectly any official document or information to any employee of the Board not authorised to receive the same or to any non-official person or to any Trust.

(l) No employee of the Board shall, by any utterance, writing or otherwise discuss or criticise in public or at any meeting or association or body, any policy pursued or action taken by the Board nor shall he in any manner participate in such discussion or criticism.

(m) No employee shall give any representation or complaint directly to the Chairperson and members of the Board other than through the Chief Executive Officer.

(n) No employee of the Board shall give evidence before a public committee, except with the previous sanction of the Board.

(o) No employee of the Board shall except with the previous sanction of the Board, have recourse to any court or the press for the vindication of his official acts or character from defamatory attacks. Nothing in this rule shall derogate from the right of an employee of the Board to vindicate for his private acts or character.

(p) When an employee of the Board is suspended he shall furnish his address to the Head of office. He shall also furnish his address to the Officer, if any, holding an enquiry into his conduct. He shall obey all orders to attend any enquiry into his conduct and if he fails to do so, the enquiry may be held in his absence.

(2) If any question arises as to the interpretation of these regulations, the decision of the Government shall be final.

(3) Except as expressly provided for in these regulations, the provisions of the Kerala Civil Services (Classification, Control and Appeal) Rules, 1960 shall apply to the employees of the Board.

(4) Except as expressly provided for in these regulations the provisions of the Kerala Government Servants Conduct Rules, 1960 and Manual of Disciplinary Proceedings shall apply to the employees of the Board.

(5) Where an officer or employee of the Board is found guilty of any negligence or breach of rules, regulations or orders in consequence of which pecuniary loss has been caused to the Board, the Chief Executive Officer may, in addition to any other punishment to which he is with respect to such negligence or breach, may order that the whole or any portion of the loss, shall be made good by such officer or employee.

(6) No officer or servant of the Board who is convicted of an offence involving moral turpitude shall be retained in the service of the Board.

(7) The Chief Executive Officer may suspend any employee pending enquiry into his conduct for a period not exceeding 30 days, provided that in exceptional cases where the enquiry cannot be completed within 30 days from the date of suspension, the employee may be suspended for a further period not exceeding 90 days, with the approval of the Chairperson.

(8) During such period, the incumbent suspended shall be eligible for subsistence allowance at the rates admissible by the rules applicable to Government servants.

(9) Except as expressly provided for in these regulations the provisions of the Kerala Service Rules Part I and II shall, *mutatis mutandis* apply in relation to the employees of the Board.

PENSION, GRATUITY AND PROVIDENT FUND OF EMPLOYEES

9. *Pension, Gratuity and Provident Fund of Employees.*—(i) The employees of the Board are eligible for all pensionary benefits such as pension, death-cum-retirement gratuity and family pension excluding commutation of pension as per Rules in Part III, Kerala Service Rules subject to the availability of the Pension Fund of the Board:

Provided that the rules shall not be applicable to the employees appointed on or after 1st day of April, 2013. They are governed by New Pension Scheme as applicable to the State Government Employees.

(ii) For the purpose of administering the pension scheme the relevant provisions in the Kerala Financial Code, the Kerala Accounts Code and the Kerala Treasury Code shall apply to the beneficiaries of this pension scheme. Notwithstanding the conditions stated above the Government of Kerala reserves the right to add, delete, amend or modify any of the provisions in the relevant rules while implementing the pension scheme to the employees of the Board.

(iii) The superannuation of employees will be as per Part I, Kerala Service Rules, 1959.

(iv) Retiring pension, invalid pension, compulsory retirement, compassionate allowance and exgratia pension shall be applicable to the employees of the Board subject to the Rule in Part III Kerala Service Rules.

(v) Qualifying service and average emoluments shall be as per Part III Kerala Service Rules.

(vi) Notwithstanding anything which shall not be contained or stated in this regulations, the employees shall be governed by the provisions in the Kerala Service Rules (as amended from time to time) for the speedy disposal of the cases.

10. *Pension.*—The amount of pension will be as per Part III of the Kerala Service Rules, 1959.

The amount of superannuation, invalid compensation and retiring pension will be appropriate amount as shown in the Table below:

<i>Completed years of qualifying service</i>	<i>Scale of gratuity or pension</i>	<i>Maximum pension admissible in rupees per annum</i>
(A) Gratuity		
(B) Pension		
10	10/80th of average emoluments	2400
11	11/80th of average emoluments	2640
12	12/80th of average emoluments	2880
13	13/80th of average emoluments	3120
14	14/80th of average emoluments	3360
15	15/80th of average emoluments	3600
16	16/80th of average emoluments	3840
17	17/80th of average emoluments	4080
18	18/80th of average emoluments	4320
19	19/80th of average emoluments	4560
20	20/80th of average emoluments	4800

(1)	(2)	(3)
21	21/80th of average emoluments	5040
22	22/80th of average emoluments	5280
23	23/80th of average emoluments	5520
24	24/80th of average emoluments	5760
25	25/80th of average emoluments	6000
26	26/80th of average emoluments	6240
27	27/80th of average emoluments	6480
28	28/80th of average emoluments	6720
29	29/80th of average emoluments	6960
30	30/80th of average emoluments	7200

11. A Service Book shall be maintained for every non-gazetted employee as per Part III Kerala Service Rules.

12. *General Provident Fund.*—(1) All employees shall be eligible to join the Kerala State Waqf Board General Provident Fund.

(2) The Rules and Forms prescribed under the General Provident Fund (Kerala) Rules, 1966 shall apply, mutatis mutandis, to the Kerala State Waqf Board General Provident Fund maintained by the Board. The accounts of the Kerala State Waqf Board General Provident Fund shall be audited every year by such auditor as may be appointed by the Board.

13. *Medical Reimbursement.*—All employees of the Board shall be eligible for medical reimbursement as applicable to State Government employees.

CHAPTER VIII

PROCEDURE FOR THE RECEIPT AND PAYMENT OF MONEY
RELATING TO THE FUNDS OF THE BOARD

14. *Procedure*—(1) For all moneys received on behalf of the Board, receipts shall be given in Form A by the officer authorized by the Chief Executive Officer in this behalf as laid down in the Rules made under section 109 of the Waqf Act, 1995.

(2) The receipts to be issued will be computer generated. They will be numbered consecutively. The remitter's signature shall also be taken in the computer copy when presented in person.

(3) All moneys received by the authorized officer in his capacity as such, shall be brought into account as soon as they are received.

(4) All money orders may be acknowledged by the officer authorized.

(5) The amount so received shall be entered in the register of receipts prescribed in the rules made under section 109 of the Waqf Act, 1995 and in the software also. The entries in this register shall be made in the order of receipts.

(6) The register of receipts will be closed at 5 p.m. on every working day and the daily total carried to the cash book referred to in rules. The register of receipts after being totaled daily will be submitted along with the counterfoils of receipts to the authorized officer who will verify the entries and initial them.

(7) At the close of every month the entries in the cash book shall be reconciled with the statement of receipts and expenditure received from the bank in which the funds of the Board are lodged and discrepancies, if any, shall be brought to the notice of the bank immediately and steps shall be taken to correct errors, if any.

(8) All the amounts received before the bank time shall be deposited in the bank on the same day. Amounts received after the bank time shall be remitted on the next working day.

(9) No money received on behalf of the Board shall be appropriated/utilized for expenditure without first being brought into account and remitted to the bank.

(10) The authorised officer shall examine frequently the entries in the register of receipts and cash book and bank chalans and shall satisfy himself that all the amounts received have been remitted to the bank.

15. *Payments of Claims.*—(1) All payments out of the Waqf fund in respect of bills presented to the Board shall be made only after the claims duly scrutinized and passed by the Chief Executive Officer.

(2) Save as provided in the rules relating to the incurring of petty contingent expenditure from the permanent advance, payment shall be made only by cheques drawn on the bank in which the funds of the Board are part.

(3) Every payment order shall be signed by the authorized officer. The payment order shall also mention whether it is by cheque or by cash or by online payment through the bank account maintained by the Board.

(4) If the claim is paid out of imprest, the bills shall be stamped with the words 'paid in cash'. When the payment is made and if at the claim is paid by cheque, the bill shall be stamped "paid by cheque No. dated.....in conspicuous type. In the latter case, the amount shall be entered as soon as the cheque is signed, in the appropriate column of the payment register of the Board.

(5) Every payment made, either in cash or by cheque shall be supported by a voucher duly receipted or with printed receipt in case of online payment, stamped if necessary, and signed by the person to whom the money is due and to whom it has actually been paid.

(6) All claims which are preferred and accepted shall be paid at the earliest possible date.

(7) Every item of expenditure shall be through bills in one of the following kinds (as prescribed in the Kerala Treasury Code for respective charges).

- (a) Salary bill—for the payment of salary of Chief Executive Officer, etc.
- (b) Establishment pay bill—for the pay of the members of the establishment.
- (c) T.A. Bill—for the T.A. of the members of the gazetted and non-gazetted establishment of the Board.
- (d) T.A. Bill of the Chairperson and Members of the Board.
- (e) Contingent Bill for all the contingent charges incurred from the imprest.
- (f) Work bill—for all Public Works payments.

(8) Each bill shall ordinarily contain only claims for charges to be taken against one of the major budget heads. If in any case a bill be presented which contains charges against more than one head, the cashier shall write in red ink on the bill itself, above the payment order, details of charges according to the budget heads.

(9) All bills/vouchers that have been paid shall be numbered consecutively for a year in the order of payments and shall be stamped 'paid' or 'cancelled' as the case may be and filled carefully for checks and audit.

(10) Sub-vouchers for payment from imprest shall be filled separately and shall be attached to the voucher for recoupment.

(11) All payments shall be entered in the register of payments prescribed in the rules and the entries in it shall be attested by the authorised officer, on the next working day.

(12) The daily totals of the payments shall be struck in the register on payments and carried over to the appropriate column in the cash book.

(13) In order to facilitate the check of the monthly bills of recurring charges, such as establishment, house-rent and permanent travelling allowance and permanent conveyance allowance if any, an audit register shall be maintained in the Board office.

(14) The Chief Executive Officer may authorize a permanent advance not exceeding ₹ 5,000 to the Administrative-cum-Accounts Officer or Divisional Waqf Officers to meet petty expenditure.

(15) All claims not exceeding ₹ 500 shall be paid from the imprest.

(16) On granting an imprest by the Administrative-cum-Accounts Officer or Divisional Waqf Officers for the payment of petty charges, the holder shall be required to sign and file an acknowledgement in the following form "I acknowledge to have in my possession a permanent advance of ₹ 5,000 (five thousand) which sum is due from me to the Board and I am personally accountable for the amount".

(17) A similar acknowledgement shall also be given by the holder on the first working day of each financial year.

(18) The Administrative-cum-Accounts Officer or the Divisional Waqf Officers shall make payments from his permanent advance from time to time as required and for each payment he shall obtain and hold a voucher received from the payee.

(19) These vouchers shall be known as sub-vouchers and shall be numbered consecutively stamped 'paid in cash' and entered in the imprest register.

(20) The sub-vouchers shall be numbered serially for each month.

(21) The permanent advance may be recouped whenever necessary.

(22) The amount of recoupment shall be drawn on contingent bills and the same shall be entered in the register of payments.

(23) The recoupment shall always be in full, of expenditure from the last recoupment to date, so that the balance in hand after recoupment will always be in full amount of the permanent advance.

(24) The drawing officer shall count the cheque in each book entrusted to him for use and record on the back of the cheque book. 'This cheque book containsForms/leaves.'

(25) The cheque book shall be kept under lock and key in the personal custody of the drawing officer, who, when relieved should take a receipt for the correct number of cheque made over to the relieving officer.

(26) No cheque shall ordinarily be signed unless required for immediate delivery to the person to whom the money is to be paid. The practice of retaining signed cheque in the office should not be permitted except under very special circumstances which should be recorded in writing.

(27) Every cheque shall be drawn in favour of the person to whom the money is actually to be paid. But in regard to pay and allowances and T.A. to the employees of the Board, the cheque may be drawn in favour of the "cashier" and in the absence of the cashier in favour of any person acting on his behalf or the nominee of the Chief Executive Officer.

(28) The amount of every cheque drawn shall be written in words as well as in figures, both on the cheque and the counterfoils and the counterfoils shall be initialed by the person signing the cheque.

(29) When a signed cheque is cancelled, it shall be enfaced or stamped "cancelled" by the "authorized officer" and shall be destroyed as soon as the accounts for the month in which the cheque was drawn have been audited.

(30) The fact of the cancellation shall be noted in red ink under the signature of the drawing officer.

(31) If the cheque is cancelled before the cash transactions of the month in which it was issued have been totaled, the entry in the cash book and also in the register of payments shall be struck out in red ink under the initials of the authorised officer.

(32) If, however, the cash transactions of the month have already been totaled and struck, minus entries shall be made in the payment register just below the totals of the head to which it was originally charged in the accounts of the month. The corresponding entries will be made in the cash book also.

16. *Monthly closing of Accounts.*—(1) The transactions entered in the register of receipts and payments shall be totaled every month and the correctness of the grand totals of the different heads of receipts and expenditure shall be compared by the Administrative-cum-Accounts Officer or the Divisional Waqf Officers with the totals of the receipts and payments in the cash book.

(2) The accounts of every month shall be closed before the 10th day of the succeeding month and an abstract of receipts and expenditure shall be prepared. A copy of it will be filed along with the vouchers of the month and another copy will be forwarded to the Chief Executive Officer.

(3) A classified abstract of receipt and expenditure of every month shall be placed before the Board at its meeting held after the close of the month and got approved by the Board. The fact of approval of the classified abstract shall be recorded in the minutes book and a copy of the approved abstract shall be filed with the vouchers of the month to which the abstract relates.

(4) A register of recoveries shall be maintained by the Administrative-cum-Accounts Officer or Divisional Waqf Officers.

(5) This register shall be verified once in a month by the Administrative-cum-Accounts Officer or the Divisional Waqf Officers and once in six months by the Chief Executive Officer.

(6) In all matters relating to accounting and finance of the Board, the officers in charge for accounting will function as a Financial Assistant to the Administrative-cum-Accounts Officer. He will check all receipts and payments and initial the appropriate registers and vouchers mentioned in the Regulations above, before they are presented to the Administrative-cum-Accounts Officer. The Administrative-cum-Accounts Officer will satisfy himself that the Financial Assistant has initialed all the payment vouchers in token for verification before payment.

REGISTRATION OF WAQF

17. *Registration of Waqf.*—(1) An application for registration of a Waqf shall be made in duplicate in Form No. 1 of the schedule prescribed by and registered at the offices of the Board.

(2) The fee for registration of each Waqf shall be ₹ 100 (Rupees one hundred) for a Waqf having gross annual income up to ₹ 5,000 and shall be ₹ 200 for Waqf having annual income exceeding ₹ 5000.

(3) Every application made under sub-section (2) of section 36 of the Act, 1995 shall be signed and verified by the applicant in the manner provided in the Code of Civil Procedure, 1908 [5 of 1908] for the signing and verification of pleadings.

(4) *Suo-moto Registration.*—On receipt of information that any Waqf is not registered with the Board, the Board or any officer so authorized may conduct a local enquiry and on the basis of enquiry report, if, prima facie is of opinion that it is a Waqf to be registered under the Act shall issue notice to the person who is administering the Waqf, to show cause why the said Waqf should not be registered. After considering the objections, if any, the authorized officer shall pass appropriate orders. The order so issued shall be final unless otherwise modified by the Tribunal.

SCHEDULE

FORM No. 1

(See Regulation 17)

Application for Registration of Waqf

1. Name of the Waqf :
2. Full address of the Waqf :
3. Class of Waqf :
 - (a) Jumaath Palli :
 - (b) Niskarapalli (Thaikavu) :
 - (c) Madrassa :
 - (d) Waqf-alal-aulad :
 - (e) Orphanage :
 - (f) Other Waqfs :
4. Nature of Waqf :
 - (a) Sunni Waqf :
 - (b) Shia Waqf :
5. Whether a Mahal Jama-ath or not :
 - A. If it is a Mahal Jama-ath :
 - (1) Population :
 - (2) Area of operation :
6. Whether the Waqf is registered under Societies :
Registration Act or any Trust Act :
7. Description of the Waqf properties held :
8. Whether the properties are under the : Yes/No
possession and enjoyment of the Waqf :
 - (a) If no, who is in possession :
 - (b) Whether under any instrument or licence :
 - (c) Period of instrument/licence :

9. Tax payable
 - (a) Land tax :
 - (b) Cess :
 - (c) Rates :
 - (d) Property tax :
10. Encumbrances if any :
11. Gross Annual Income of the Waqf
(Appendix be duly filled up) :
12. Gross Annual expenses of the Waqf
(Appendix be duly filled up) :
13. No. of employees under the Waqf
and their salary :
14. The apportionment of amount as per
Waqf deed
 - (a) for beneficiaries :
 - (b) for religious purposes :
 - (c) for charitable purposes :
 - (d) for any other purposes :
15. Name and address of the Muthawalli :
16. Nature of Muthawalliship
 - (a) Individual :
 - (b) Committee :
17. Rule of succession to Mutawalliship
 - (a) hereditary :
 - (b) custom and/or usage :
 - (c) by appointment :
 - (d) by election :

18. Instrument of succession
 - (a) Deed :
 - (b) Bye-laws :
 - (c) Scheme :
 - (d) or otherwise :
(True copy to be enclosed) :
19. What are the institutions under the Waqf
(Give details) :
20. Whether those institutions are situated in
Waqf properties :
21. Whether they are administered directly
by the Waqf
 - (a) If not, specify the agency :
 - (b) Describe the nature of relationship between :
the Waqf and agency :
22. Whether there is any Bank Account in the
name of Waqf. If yes, furnish name &
address of the Bank and Account No. :
23. Any other information :
24. Name & address of the person applying
for registration :
On what capacity he is applying for :

Place:

Date:

Signature of Applicant with designation.

DECLARATION

I,S/o.....aged.....years, residing at
.....do hereby declare that all the details furnished in Col. 1
to 24 above are true to the best of my knowledge, belief and information.

Dated this the.....day of.....year.

Signature.

APPENDIX

(To be submitted along with the Registration Application)

(See Column 11 & 12 of Form No. 1)

Name and address of the Waqf:.....

INCOME AND EXPENDITURE OF THE WAQF

Sl. No.	Income	Rs. P.s.	Expenditure	Rs. P.s.
(1)	(2)	(3)	(4)	(5)
1	Agricultural Income		1. Salary and allowance of the employees	
	(a) Paddy		2. Travelling Allowance	
	(b) Coconut		3. Postal Expenses	
	(c) Rubber		4. Stationery	
	(d) Other		5. Manure, seed and seedlings	
2	Rent of building		6. Labour Charge	
3	Rent of utensils		7. Nercha Festivals	
4	Nerchapetty/ Bhandaram		8. Maintenance and repairs of Rented building	
5	Deposits		9. Maintenance & repairs of other buildings	

(1)	(2)	(3)	(4)	(5)
6	Nercha ceremonies		10. Maintenance and repairs of utensils	
7	Donation		11. Land Tax	
8	Tin collection		12. Property Tax	
9	Membership fee		13. Any other expense	
10	Monthly subscription			
11	Pidiyari			
12	Kettuthengu/ Ottathengu/ Kudithengu			
13	Grants			
14	Income from institutions			
		1.		
		2.		
		3.		
		4.		
15	Any other sources			
	Total		Total	

Place:

Date:

Name and signature of the Applicant

CHAPTER X

ASSESSMENT

18. *Assessment.*—(1) The Financial year, for the purpose of Section 72 of the Act and Rules made under section 109 of the Waqf Act, 1995 shall be the year ending on 31st day of March.

(2) The period within which the Muthavalli of a Waqf shall submit a return of the net annual income of the Waqf to the assessing authority as per rules shall be 31st May of the succeeding year.

(3) Every annual return referred to in rules shall be submitted in the Form prescribed by the Board.

(4) Muthavalli of a Waqf may remit annual contribution or any portion thereof along with the annual return referred to in the rules.

(5) Muthavalli of every Waqf shall pay annual contribution at 7 percent on the net annual income, if the annual income is more than ₹ 50,000.

(6) All payments shall be made to Administrative-cum-Accounts Officer or Divisional Waqf Officer by way of Demand Draft or Money Order or by cash.

(7) All Demand Draft shall be drawn in the name of 'Kerala State Waqf Board' and shall be Account Payee Only".

(See regulation)

Name of the Waqf

Registration No.

The year for which contribution is due

1. Name and Address of the Mutawalli

(a) Official

(b) Residential

INCOME

2. Income from landed properties

(a) from agricultural operations

(i) Paddy (ii) Coconut (iii) other items

(b) from Pattam

3. Income from rent on building

4. Income from hired utensils

5. Income from Bhandaram/Nerchapetty

6. Income from deposits

7. Income from festivals/Nerchas

8. Income by way of donations

(a) to the Corpus of the Waqf

(b) to other specific purposes
(Specify each items)

9. Income by way of subscription

10. Income from Tin collection

11. Income from Bucket collection

12. Income from Pidiyari

13. Income from Kettuthengu/Ottathengu/
Kudithengu

14. Income by way of Grant in aid

(a) Government of India

(b) State Government

(c) Local Bodies

(d) Other sources

15. Income from remunerative undertakings

16. Income from non-remunerative undertakings

(a) School

(b) College

(c) Hospital

(d) Poor Home

(e) Orphanage

(f) Other institutions

17. income by way of voluntary contributions

18. Income by way of audit recoveries

19. income from sale proceeds of religious books
and publication

20. Withdrawal from Banks

21. Receipt from Courts

22. Security deposits

23. Advance in deposit received

24. Loans

25. Sale proceeds of immovable properties

26. Other items, if any, specify

Deductions

1. Land Revenue paid :
2. Rates, cesses, taxes and licence fee paid :
3. Total expenditure for agricultural operations :
 - (a) Maintenance and repair charges for irrigation work :
 - (b) Cost of seed or seedlings :
 - (c) Expenditure for manure :
 - (d) Purchase and maintenance of agricultural impediments :
 - (e) Purchase and maintenance of cattle for cultivation :
 - (f) Wages for flowing, watering, sowing, transplanting, harvesting, crushing & other agricultural operation :

(If it exceeds 10% of the income derived from land deduct only 10% of income of the same)

4. Expenditure on sundry repairs to rented building :

(If it exceeds 5% of the annual rent deduct only 5%)

5. Sale proceeds reinvested :
6. Advance & deposits recovered :
7. Loans received :
8. Deposits made as securities :
9. Withdrawals from Banks & withdrawals of investments :
10. Amount recovered towards books & publication as a non-remunerative enterprise :

11. Sales proceeds of religions books & publication as a non-remunerative enterprise :
12. Donation in cash or kind or offerings made to the corpus of the Waqf :
13. Expense on service for which voluntary contributions are received :
14. Audit recoveries :
 - 7% of the net annual income : Rs.
 - Advance amount paid if any : Rs.
 - (Specify the details)
 - Balance amount paid : Rs.
 - Mode of payment (specify details) :

VERIFICATION

I,

S/o..... solemnly declare that to the best of my knowledge and belief the information given in this return and the annexure and statements accompanying it is correct and complete and the amount of total income and other particulars shown therein are truly stated and in so far it relates to the relevant year. I further solemnly declare that during the said year no other income has accrued or arisen or was received by me from any asset held by me as Mutawalli. I further declare that I am making this return in my capacity as Mutawalli of..... Waqf and that I am competent to make this return and verify it.

Place:

Date :

Name and Signature

Deductions

1. Land Revenue paid :
2. Rates, cesses, taxes and licence fee paid :
3. Total expenditure for agricultural operations :
 - (a) Maintenance and repair charges for irrigation work :
 - (b) Cost of seed or seedlings :
 - (c) Expenditure for manure :
 - (d) Purchase and maintenance of agricultural impediments :
 - (e) Purchase and maintenance of cattle for cultivation :
 - (f) Wages for flowing, watering, sowing, transplanting, harvesting, crushing & other agricultural operation :

(If it exceeds 10% of the income derived from land deduct only 10% of income of the same)

4. Expenditure on sundry repairs to rented building :

(If it exceeds 5% of the annual rent deduct only 5%)

5. Sale proceeds reinvested :
6. Advance & deposits recovered :
7. Loans received :
8. Deposits made as securities :
9. Withdrawals from Banks & withdrawals of investments :
10. Amount recovered towards books & publication as a non-remunerative enterprise :

11. Sales proceeds of religions books & publication as a non-remunerative enterprise :
12. Donation in cash or kind or offerings made to the corpus of the Waqf :
13. Expense on service for which voluntary contributions are received :
14. Audit recoveries :
 - 7% of the net annual income : Rs.
 - Advance amount paid if any : Rs.
 - (Specify the details)
 - Balance amount paid : Rs.
 - Mode of payment (specify details) :

VERIFICATION

I,
 S/o..... solemnly declare that to the best of my knowledge and belief the information given in this return and the annexure and statements accompanying it is correct and complete and the amount of total income and other particulars shown therein are truly stated and in so far it relates to the relevant year. I further solemnly declare that during the said year no other income has accrued or arisen or was received by me from any asset held by me as Mutawalli. I further declare that I am making this return in my capacity as Mutawalli of.....
Waqf and that I am competent to make this return and verify it.

Place:

Date:

Name and Signature

CHAPTER XI

BUDGETS

19. *Budget.*—A budget showing the estimated receipts and expenditure for a period of twelve months ending with the 31st day of March of the next year in Form No. 3 of the schedule shall be prepared by the muthawallis and submitted to the Board before 31st December of every preceding year for its approval.

B. M. JAMAL,
Chief Executive Officer.

BUDGET ESTIMATE FOR THE YEAR ENDING MARCH.....
OF THE WAQF

Statement A: Showing the estimated receipts

<i>Head of Account</i>	<i>Budget Estimate</i>
<i>Opening Balance</i>	<i>Rs. Ps.</i>
(i) Cash	
(ii) Current account with any balance	:
(iii) Value of grain or other articles on hand Total Opening Balance	:
<i>Receipts</i>	
(i) Lands	
(a) Cash income from leases	:
(b) Income in kind in the shape of Paddy and other grains	:
(c) Sale proceeds of paddy etc.	:
(d) Income from other sources	:
(ii) Rent from buildings	:
(iii) Grants	
(a) Grant	:
(b) Contributions	:
(iv) Income from investments:	
(a) Interest from loan	:
(b) Interest from deposit	:
(v) Miscellaneous: (a) Other items	:
Grand Total of Receipts	:

Statement B : Showing the estimated expenditure

<i>Head of Account</i>	<i>Budget Estimate</i>
	<i>Rs. Ps.</i>
1. Establishment:	
(a) Pay of officers and Establishment	:
(b) Travelling allowance and other allowances	:
(c) Contingencies	:
(d) Miscellaneous	:
2. Ordinary Expenses:	
(a) Expenditure	:
(b) Other	:
Total	
3. Festival and Periodical festivals	:
Total expenditure	
4. Lands	
(a) Cultivation charges	:
(b) Minor repairs	:
Total expenditure on lands	
5. Buildings: Minor repairs	
6. Taxes:	
(a) Revenue Assessment	:
(b) Municipal or local fund assessment	:
(c) Licence fee etc.	:
Total expenditure on taxes	
7. Contribution to the Waqf Board	:
8. Miscellaneous	
Grant Total of Expenditure	
9. Closing Balances:	
(i) Cash	:
(ii) Current Accounts	:
(iii) Value of grains and other articles on hand	
(iv) Total closing balance.	