

Punjab Wakf Rules, 1960

PUNJAB

India

Punjab Wakf Rules, 1960

Rule PUNJAB-WAKF-RULES-1960 of 1960

- Published on 13 October 1960
- Commenced on 13 October 1960
- [This is the version of this document from 13 October 1960.]
- [Note: The original publication document is not available and this content could not be verified.]

Punjab Wakf Rules, 1960Published vide Punjab Government Notification No. 12108-7J 60/38305 dated 13th October, 1960In exercise of the powers conferred by section 67 of the Wakf Act, 1954 (Central Act 29 of 1954), the Governor of Punjab is pleased to make the following rules, namely :-

1. Short title and commencement. [Section 67].

(1)These rules may be called the Punjab Wakf Rules, 1960.(2)They shall come into force at once.

2. Definitions. [Section 67].

- In these rules, unless the context otherwise requires,-(a)'Act' means the Wakf Act, 1954;(b)'Board' means the Board of Wakfs, Punjab, established under sub-section (1) of section 9;(c)'Form' means a form appended to these rules;(d)'section' means the section of the Act.

3. Particulars to be submitted to Government by the Commission in respect of wakfs. [Sections 4(3)(f) and 67(1)].

- The report to be submitted by the Commissioner under sub-section (3) of section 4 shall, among other things, contain the following particulars in respect of each wakf :-(a)the details of immovable property showing the village or town where situate along with municipal or survey number, area and description of the tenure on which held and estimated value thereof;(b)description of the movable property with estimated value of each class of such property including investments, and their particulars;(c)encumbrances, if any, on the properties mentioned in clauses (a) and (b) of this rule;(d)the manner in which the wakf is administered at present, that is, whether under a scheme settled by a Court of law or by a registered document or established custom or usage; and(e)title deeds pertaining to the wakf property and name of the person or persons in possession thereof.

4. Particulars of list of wakfs to be published by the Board [Sections 5(2) and 67(2)(a)].

- A list of wakfs published under sub-section (2) of section 5 shall contain the following particulars, namely :-(1)Names of wakfs showing the Shia Wakfs and Sunni Wakfs, separately.(2)District.(3)Tehsil.(4)Village.(5)The nature and object of each wakf.(6)The gross income of the property comprised in each wakf.(7)The amounts of land revenue, cesses, rates and taxes payable in respect of such property.(8)The expenses incurred in the realisation of the income, and the pay and other remuneration of the mutawalli of each wakf.(9)Such other particulars as the Board may, by order, require.

5. First meeting of newly constituted Board and election of Chairman. [Sections 10(2) and 67(1)].

- After the appointment of members is notified under section 11, the Commissioner shall, as soon as may be, fix, by giving to the members not less than fifteen clear days notice, a date for the first meeting of the newly constituted Board. The notice shall state the time and place of the meeting as well as the fact that at such meeting the Chairman shall be elected. Such meeting shall be presided over by the Commissioner and shall be deemed to be a validly convened meeting. The election of the Chairman shall be recorded as part of the proceedings in the minutes of the meeting.

6. Functions of the Board. [Sections 15 and 67(2)(c)].

- Any exchange, sale or mortgage and any lease for a term exceeding five years of any immovable property, belonging to any wakf shall be null and void, unless it is sanctioned by the Board, as being necessary or beneficial to the Wakf :Provided, however, that a lease for a term not exceeding five years, of any immovable property, providing for renewals for a further term, whether subject to any condition to be specified or not, shall be null and void.

7. Particulars contained in the notice and disposal of objections. [Sections 15 and 67(2)(c)].

(1)Notice of the proposal for any exchange, sale or mortgage and any lease for a term exceeding five years shall contain the following particulars :-(a)nature of the proposed transaction;(b)correct description of the properties relating to the transaction with information regarding the survey number, extent and boundaries and ward number and door number also in the case of properties within the limits of municipalities, improvement trusts and corporations;(c)the revenue assessed on the properties relating to the proposed transaction by way of land revenue and other assessment like cess, property tax, rent, etc;(d)any encumbrance to which the properties relating to the proposed transaction are subject;(e)if the proposal is for mortgage, the amount for which the properties are proposed to be mortgaged; and(f)if the proposal is for sale or lease, the probable price or rent, as the case may be, that is expected.(2)The notice shall specify a reasonable time, being not less than thirty days from the date of issue of the notice within which period objections or suggestions may be sent.

A copy of the notice shall be published in official Gazette and shall be served in person on, or sent by registered post, acknowledgment due, to the mutawalli of the wakf concerned. Refusal or evasion to receive the notice shall be deemed to be sufficient notice. A copy of the notice shall be published by affixture on the notice-board in the office of the Board and in the office of the Gram Panchayat, or in any conspicuous place in the locality in which the property is situated. Such publication shall be deemed to be sufficient intimation to persons having interest.(3)All objections or suggestions received in respect of the proposal shall be duly considered by the Board before passing orders thereon, if necessary, after holding an enquiry, in which case, a reasonable notice of not less than seven days shall be given to the parties concerned. A copy of the order sanctioning an exchange, sale or mortgage or lease for a term exceeding five years, shall in addition to being communicated to the Mutawalli and the persons having interest, if any, who appeared in the proceedings, be published in the manner laid down in sub-rule (2).

8. Delegation of powers by Board. [Sections 22 and 67(1)].

- Any order under Section 22 delegating powers and duties of the Board to the Chairman or any other member or to the Secretary or any other officer or servant of the Board, shall be published in the official Gazette and a copy of the same affixed on the notice-board in the office of the Board.

9. Inquiry by the Board. [Sections 45(1) and 67(2)(c)].

(1)Notice of inquiry under the Act shall be sent by registered post, acknowledgement due, to :-(i)the parties to the inquiry, and(ii)the mutawalli of the Wakf.(2)A copy of the notice shall be published by affixture on the notice board of the office of the Board and in the office of the Gram Panchayat or any other conspicuous place in the locality, in which the wakf property is situated. Such publication shall be deemed to be sufficient intimation to persons having any interest in the wakf property.(3)All persons who appear in response to the notices issued shall within the time fixed in the notice or within such further time as may be granted file written statements containing their objections or suggestions. The Board may, however, permit any person, who has not filed a written statement, to make representations at the time of inquiry.(4)Any party to the proceedings shall have a right to appear in person or by pleader to adduce oral and documentary evidence and to apply for summoning of witnesses or documents. The inquiring officer shall record oral evidence of witnesses in his own handwriting.(5)The provisions of the Code of Civil Procedure, 1908, shall apply, as far as practicable, to the appearance of pleaders and to affidavits, production of documents, examination of witnesses, recording of oral evidence, proof of affidavits, filing of exhibits, issue of commissions, return of documents not admitted in evidence and other matters concerned with the inquiry.(6)A copy of the order relating to the inquiry shall, in addition to being communicated and published in the manner laid down in sub-rule (2), also be published in the official gazette in the language of the district concerned in which the wakf property is situated.The publication of the order in the manner aforesaid shall be deemed to be sufficient intimation to persons having interest in the wakf property.(7)(a)Any person desirous of receiving back any document produced by him at the enquiry shall, unless the document has been impounded, be entitled to receive back the same, if the proceedings in which the orders made are not liable to be questioned by a suit in a court of law or if the time for filing the suit has elapsed without suit being filed or when a suit having been filed, has

been disposed of :Provided that a document may be returned at any time earlier than that prescribed by this rule, if the person applying therefor delivers to the Board a certified copy to be substituted for the original and undertakes to produce the original, if required.(b)An application for the return of a document shall give the date and description of the document, the number of the file or case in which and the date on which it was produced and the exhibit mark, if any, it bears and on the return of a document, a receipt shall be given by the person receiving it.

10. Contributions payable to Board. [Sections 46(2) and 67(2)(b)].

(1)Reduction or remission of contribution payable by a mutawalli of a wakf shall not ordinarily be granted except in the following circumstances :-(i)loss of money, stores and articles not due to the negligence of the mutawalli or other servants of the wakf;(ii)loss of income due to failure of crops on account of drought or other unforeseen causes, like floods;(iii)paucity of funds due to the mismanagement of the previous mutawalli or mutawallies;(iv)paucity of funds due to non-recovery of loans, advances and debt; and(v)other unforeseen causes.(2)Before a reduction or remission of contribution is sanctioned, the Board shall make a thorough investigation of the causes which rendered such reduction or remission necessary.

11. Moneys due to Wakf recoverable as arrears of land Revenue [Sections 46(5) and 67(2)(m)].

- Pending constitution of the Board, whenever the Commissioner has reason to believe that money due to a wakf is in the custody of or has been appropriated by any person, whether he be the mutawalli of the wakf or not, the Commissioner shall send a report regarding the same to the Collector of the District, specifying the amount, the name of the wakf, the village and tahsil in which it is situated, the name and address of the person from whom the amount is due and stating briefly the circumstances under which the money came into the custody and/or was appropriated by him. The Collector shall thereafter proceed to recover the money due from the person from whom it is due and if the person fails to pay the amount within the time allowed by the Collector, the same shall be recovered as an arrears of land revenue.The amounts recovered under this rule shall be deposited under "Revenue Deposit" in the first instance and thereafter transferred to the Personal Deposit Account of the Board soon after its constitution.

12. Power of Board to Borrow [Section 47 and 67(2)(k)].

(1)The Board shall, when applying to the Government for sanction to raise loans to meet its legitimate expenditure, furnish the following among other particulars :-(a)the need for raising loans;(b)the items of expenditure to which the loan is to be utilised;(c)the amount of loan required;(d)the source from which the loan is proposed to be raised;(e)the rate of interest to be paid for the loan;(f)the period of repayment of loan and the number of instalments, if any, in which it is to be paid;(g)whether it is proposed to mortgage any property in respect of the loan and if so, details regarding the situation, nature and value of the property; and(h)the terms and conditions applicable to the transaction.(2)If the Government is convinced that the circumstances warrant the Board to

raise the loan and that the terms and conditions are acceptable, they may grant the sanction.

13. Wakf Fund [Sections 48(2) and 67(2)(j)].

(1)The moneys received in the Fund shall be in the custody of the Chairman of the Board or such other member of the Board or Secretary, as the Chairman may appoint in this behalf.(2)All such moneys shall be deposited in -(i)a Scheduled bank as defined in the Reserve Bank of India Act, 1934, or(ii)The Punjab State Co-operative Bank Ltd., or(iii)A Post Office Savings Bank.(3)All such deposits shall be made in the name of the Board. The Chairman of the Board, or any other person appointed by him in this behalf, shall have power to withdraw such deposit or any part thereof, on proper voucher supported by due authority.(4)No money shall be withdrawn from the Bank unless it is required for immediate payment for the purpose of the Board.(5)Any money which is not required for immediate expenditure shall be invested with the approval of the Board :-(a)in one or other of the following securities :-(i)Promissory notes, debentures, stocks or other securities of the Central Government;(ii)Promissory notes, debentures, stocks or other securities of the State Government;(iii)Stock or debentures of, or shares in companies, the interest wherein shall have been guaranteed by the Central or the State Government;(iv)Debentures or other securities for money issued by or on behalf of any municipal body under the authority of any Act of a Legislature established in India;or(b)in fixed deposits for periods not exceeding three years in, -(i)a Scheduled bank as defined in the Reserve Bank of India Act, 1934; or(ii)the Punjab State Co-operative Bank Ltd., or(iii)the purchase or in the first mortgage of immovable property, with the previous sanction of the Government.(6)The investment under sub-rule (5) shall not be pledged, encashed or withdrawn without the prior sanction of the State Government.

14. Budget of Board. [Sections 49 and (67)(2)(h)].

- The Board shall submit to the State Government not later than the 15th December every year, a budget in Forms I, II and III (annexed to this rule) showing its probable receipts and expenditure. The budget shall contain provision, adequate in the opinion of the State Government, for the due discharge of all liabilities in respect of loans contracted by the Board and for the maintenance of working balance.

15. Maintenance of accounts of Board. [Sections 50 and 62(2)(i)].

(1)The following registers and accounts shall be maintained in the Board's Office in connection with the Wakf Fund :-(a)A cash book.(b)A demand, collection and balance register to watch the realization of contribution from wakfs.(c)A deposit register.(d)A register showing the receipts and disbursements during the previous years.(e)A register showing the recovery to be made under section 35.(f)A register showing the recovery to be made from a wakf under section 38.(g)A register showing the recovery to be made under Section 46(4).(h)A register showing the recovery to be made from a wakf under Section 53.(i)A miscellaneous receipt register with receipt book and counterfoils.(j)A posting register to compile monthly accounts.(k)A stamp account(l)A contingent register.(m)An establishment audit register.(n)Stock books showing receipts, issue and balance relating to -(i)Stationery and printed forms.(ii)furniture, and(iii)cycles, type writers, tools and

plants and other stores.(o)Such other registers and accounts as may be prescribed by the Board from time to time.Receipts(2)All transactions shall be brought into account and all moneys received shall be paid in full without delay into a bank with which the Board has transactions to be credited to the appropriate account of the Board.(3)The appropriation of receipts to expenditure shall as a rule, be avoided.(4)Any Officer of the Board authorized by the Chairman in this behalf shall grant receipts for all moneys received by him for credit to Wakf Fund. A counterfoils receipt bearing printed machine numbers shall be maintained for the purpose.(5)Recoveries of overpayments relating to the current year shall be shown as abatement of charges of the accounts concerned. If the overpayments relate to previous years, the accounts of which have been finally closed, the recoveries shall be taken as direct receipts to the accounts concerned.Expenditure(6)Payments from Wakf Fund shall be made by cash or cheque.(7)No amount shall be withdrawn from the Bank unless it is required for immediate payment.(8)Money indisputably payable shall never be left unpaid and money paid shall, under no circumstances, be kept out of accounts a day longer than is absolutely necessary.(9)Any person having a claim against the Board shall present his voucher duly verified and stamped. All vouchers shall be filled in and signed in ink. The amount shall be written in figures as well as in words. All corrections and alterations in the vouchers shall be attested by the dated initials of the person signing the receipt.(10)Receipts for all sums exceeding Twenty rupees shall be stamped. The correct head of classification according to the budget shall be recorded on each voucher by the drawing officer.Establishment Pay Bills - Travelling Allowance Bill etc.(11)In the preparation of and drawal of pay bills, travelling allowance bills and contingent bills, the rules contained in the Financial and Account Codes, Treasury Codes and Travelling Allowance Rules for the time being in force, shall apply.Stamps(12)Postage stamps shall be purchased and issued for use in the Board's Office, after they are perforated by a perforator with the impression 'Pb. W.B.'. The charge for postage stamps shall be drawn on separate contingent bills.Budget(13)The expenditure shall be classified under the following major and minor heads:-

Major	Minor
(a) Salary of Officers	(i) Allowances or fees to the Chairman or members of the Board or Committees.(ii) Pay of Secretary
(b) Pay of Establishment	Pay of establishment in Board's Office
(c) Allowances	(i) Travelling allowances(ii) Other allowances
(d) Contingencies	(i) Rents, rates and taxes(ii) Postage and telegram charges(iii) Stationery(iv) Books and Periodicals(v) Electric and lighting charges(vi) Telephone charges(vii) Printing charges(viii) Furniture(ix) Miscellaneous
(e) Law Charges	(i) Lawyer's fee(ii) Stamp charges(iii) Court fees
(f) Loans and Advances	(i) Repayment of loans(ii) Interest on loans(iii) Grant of loans

Reappropriation or transfer of funds from the allotment under one minor head of expenditure to another under the same major head may be made by the Chairman. No reappropriation from one major head to another shall be made without the sanction of the Board.

16. Auditing. [Sections 51 and 67(1)].

(1) In auditing the accounts of the Wakf Fund the auditor shall verify the cash balance and state in the report whether the cash was readily forthcoming for verification. (2) The auditor shall in the course of audit verify the debentures, share certificates, Government Bonds and other securities and the bank pass books and report whether they were found correct. (3) The auditor shall report among other points arising in audit - (a) whether the accounts and registers required to be maintained are kept properly; (b) whether the contributions and other receipts due to the Board have been realised at the proper time and whether due steps have been taken to recover the sums overdue and if not, in which cases, such action has not been taken; (c) whether all collections have been brought to account properly and promptly; (d) whether any contributions have been remitted or reduced and if so, under what authority; (e) whether the expenditure incurred is in accordance with the sanctioned budget and if there are deviations from such budget, what the deviations are; (f) whether every item of expenditure has been sanctioned by the competent authority and is supported by a proper voucher; (g) whether there is any item of expenditure which in the opinion of the auditor is prima facie extravagant; and (h) whether the moneys not required for immediate expenditure have all been deposited in banks and surplus funds have been invested.

17. Material improprieties and irregularities to be reported [Sections 51 and 67(1)].

- The auditor shall report any material impropriety or irregularity which he may observe in the expenditure, in the collection of contributions due to the Board or in the accounts and also all cases of loss or waste of money together with the names of persons directly or indirectly responsible for the loss or waste.

18. Statements appended to the reports [Sections 51 and 67(1)].

(1) The auditor shall append to his report - (a) a statement of receipts and charges under the budget heads; (b) a statement of income and expenditure; (c) a consolidated statement of assets and liabilities; (d) a statement of debentures, share certificates, Government bonds and other securities; and (e) a consolidated statement of demand, collection and balance of all items of revenue including contributions, decree amounts, etc., both arrears and current, outstanding whether in cash or in kind. (2) The auditor shall prepare an abstract of the audited accounts (receipts, charges and balance sheet) and submit two copies thereof to the Board with the audit report. Form Annexure I (See Rule 14) Budget Estimate of Income and Expenditure for the financial year-----

Accounts for	Budget Estimate for	Revised Estimate for	Income			Expenditure			Financial Year	
			Heads of Income	Budget Estimate made for	Budget Estimate for	Heads of Expenditure	Revised Estimate for	Budget Estimate for		

1	2	3	4	5	6	7	8	9	10
			1. Contribution from wakfs, under section 46(2)2. Other income-(a) Interest on investments and advances(b) Fees for supply of documents and other petty items			1. Deficit for previous year2. (i) Fees or allowances to Chairman and members of Board or Committees(ii) Pay of Secretary(iii) Pay of Establishment(iv) Travelling allowances(v) Contingencies(vi) Law Charges after deducting recoveries(vii) Audit charges(viii) Interest on loans			
Rs.	Rs.	Rs.		Rs.			Rs.	Rs.	Rs.

Deficit at
the end
of the
year

Total ..

Form Annexure II (See Rule 14) Budget Estimate of Receipts and payment for the financial year-----

Accounts for	Budget Estimate for	Revised Estimate for	Receipts	Budget Estimate for	Revised Estimate for	Heads of payments	Revised Estimate for	Budget Estimate for	Accounts for
1	2	3	4	5	6	7	8	9	10
			Cash balance from previous years -			(i)			
Rs	Rs	Rs	(i) Income	Rs	Rs	Expenditure ..	Rs	Rs	Rs
			(ii) Loans			(ii) Payment of loans* ..			
			Total			Cash balance at the end of the year**			
						Total ..			

*From surplus of income over expenditure or from balance of loans, etc, when there is no

surplus.**Includes advances of pay, travelling allowance and lawyer's fees. Form Annexure III (See Rule 14) Budget Estimate for Assets and Liabilities on-----

			ASSETS		LIABILITIES				
Accounts for	Budget Estimate for	Revised Estimate for	Heads of Assets	Budget Estimate for	Revised Estimate for	Heads of Liabilities	Revised Estimate for	Budget Estimate for	Accounts for
1	2	3	4	5	6	7	8	9	10
Rs	Rs	Rs		Rs	Rs		Rs	Rs	Rs
Cash balance*			Deficit at the end of			Loans			
			Total		Total				

*Includes advances of pay, travelling allowances and lawyer's fees.