

Gujarat State Wakf Regulations, 2000

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Gujarat State Wakf Regulations, 2000

In exercise of the powers conferred by Sec. 110 of the Wakf Act, 1995 (43 of 1995), the Gujarat State Wakf Board with the previous sanction of the Government of Gujarat hereby makes the following regulations, namely;

1. Short title :-

These regulations may be called the Gujarat State Wakf, Regulations, 2000.

2. Definitions :-

In these Regulations, unless the context otherwise requires;

- (a) "Act" means the Wakf Act, 1995 (43 of 1995);
- (b) "Board" means the Gujarat State Wakf Board, established under Sec. 13 of the Act;
- (c) "Form" means a form appended to these regulations;
- (d) "Employee" means any person in the employment or service of the Board;
- (e) "Fund" means the "State Wakf Fund" constituted under Sec. 77 of the Act;
- (f) "Government" means the Government of Gujarat;
- (g) "the Rules" means the Gujarat State Wakf Rules, 1998;
- (h) words and expressions used but not defined in these Regulations shall have the meanings respectively assigned to them

in the Act and the rules.

3. Time and place of meeting :-

(1) The meeting of the Board shall ordinarily be held at its office, but the Board may hold a meeting at any other place as may be fixed by the Chairman.

(2) The Board may ordinarily meet once in two months for the transaction of its business and period of more than three months shall not be allowed to elapse between the successive meetings:

Provided that the Chairman or atleast five members may requisition a special meeting.

4. Intimation of the meeting :-

(1) The Secretary shall send intimation of the date, time and place and also a copy of the agenda of the meeting to all members of the Board at least ten days before the date fixed for the meeting.

(2) The Secretary shall send intimation of a special meeting to all members atleast three days before the date fixed for such meeting and also send copy of agenda alongwith such intimation.

(3) Intimation of meetings shall be sent by post under certificate of posting or shall be served personally.

(4) Every meeting shall be presided by the Chairman.

5. Quorum procedure and conduct of business at meetings :-

(1) No business shall be transacted at any meeting unless there is quorum of five members including the Chairman. If at a meeting of Board there is no quorum, the meeting shall be adjourned to such other time and date as may be fixed by the Secretary. No quorum shall be necessary for the adjourned meeting.

(2) The Secretary shall prepare the agenda of the business to be transacted at the meeting.

(3) No business other than that set forth in the agenda shall be transacted except with the permission of the Chairman or with the assent of three fourth of the members present at the meeting.

(4) All matters coming before the Board shall be decided by a majority of votes of members present and voted.

6. Notice of resolution :-

Where any member desires to move a resolution relating to any business for being including in the Agenda, he shall send a notice of such resolution to the Secretary atleast fifteen days before the date fixed for such meeting for being included in the Agenda. Notices received thereafter shall be included in the Agenda for the next succeeding meeting:

Provided that formal votes of thanks, messages of congratulations or condolence and other matters of such nature may be moved without notice by the Chairman or by any member present, with the permission of the Chairman.

7. Order of business :-

(1) At an ordinary meeting, the business shall be conducted in the following order:

(a) The minutes of the last ordinary meeting and of any special meeting held thereafter shall be heard, and approved as correctly recorded, and shall be signed by the president of the meeting.

(b) Business postponed from the last ordinary meeting shall be considered.

(c) Letter and reports of Committees of Central and State Governments etc., if any shall be read and passed;

(d) Other business fixed for the meeting shall be transacted; and

(e) Motions of which due notice has been given shall be discussed in order of priority as received by the office of the Secretary.

(2) At a special meeting only the business for which the meeting was requisitioned shall be considered.

8. Language :-

The business at the meeting of the Board shall be conducted either in Gujarati or English. If any of the members present do not understand English, the Chairman shall have to explain the subject matter to him when business is conducted in English.

9. Minutes of meeting :-

(1) The minutes of the proceedings of every meeting of the Board together with the name of members present shall be recorded by the Secretary in the minute book and signed by the person

pressiding at the meeting and also by the Secretary.

(2) Protests or dissents shall be handed over by the member or members concerned in writing to the person presiding before the conclusion of the meeting at which a resolution protested against was passed. A protest or dissent duly made shall be recorded in the minutes.

(3) A copy of the minutes of the proceedings of every meeting shall be sent to every member as soon as possible or at the latest alongwith the notice of the next meeting.

10. Adjournment and closure :-

(1) The date, time and place of the adjourned meeting shall be announced at any time in the course of a meeting with the permission of the Chairman.

(2) Any business pending at the time of adjournment of meeting shall be disposed of at the next meeting.

11. Point of order :-

(1) Any member may at any time in the course of discussion draw the attention of the Chairman to a point of order.

(2) If the point of order raised by a member while another member is addressing the meeting, the latter shall forthwith resume his seat until the Chairman whose decision shall be final gives his ruling.

12. Order and discipline in the meeting :-

The Chairman shall see that order and discipline is maintained in the meeting of the Board. If a member fails to comply with the orders of the Chairman, the Chairman may debar him from attending the rest of the meeting.

13. Constitution and functions of committees :-

(1) The Board may, whenever it considers necessary constitute by a resolution in that behalf a committee or committees for such purposes and with such functions and powers as it considers appropriate.

(2) The Board shall nominate such number of members to a committee not being less than three and more than eleven as it deems fit.

(3) Persons other than members of the Board who are proposed to

be nominated to any committee shall be required to give their consent prior to their nomination to such committee or committees.

(4) When a person ceases to be a member of the Board, he shall automatically cease to be a member of the committee, if any, to which he has been nominated by the Board.

(5) Simple majority of the total number of members shall form the quorum at a meeting of a committee.

(6) A member of a committee who is a member of Board as well shall act as the convener and preside at its meeting:

Provided that the Chairman of the Board may attend any meeting of any committee and when he is also present shall preside over the meeting.

(7) The Agenda of the meeting shall be prepared by the Secretary in consultation with the convener.

(8) Each committee shall be constituted for a term of one year:

Provided that the Board may by a resolution extend the term for a further period of not exceeding 6 (six) months.

(9) The resolutions governing the conduct of business of the Board shall mutatis mutandis apply to the meetings of the committee.

(10) The Board shall have the power to reduce the term and to dissolve supersede or remove any committee or remove any member of the committee during the term of office for reasons to be recorded :

Provided that an opportunity of being heard shall be given to the committee the member concerned as the case may be.

14. Allowances of the chairman and members of the Board and committees :-

(1) The Chairman and the members of the Board shall draw travelling allowance in respect of journey performed from their usual place of residence to the place of the meeting of the Board and back at the following rates.

(a) For journey performed by Rail a single 1st class fare.

(b) For journey performed by Road where there is no rail connection case the member uses his own car he will be entitled to

draw the amount admissible to class-I Government servant as per the prevailing Government orders in this respect. If he travels by bus then he will be entitled for the actual bus fare.

(2) The Chairman and member of the Board shall be entitled to a allowance admissible to Class-I Government officer from time to time for attending the meeting of the Board.

(3) The member of committee of the Board shall be entitled to a traveling and daily allowance admissible to Class-II Government officer from time to time for attending meeting of the committee. If he is also the member of the Board then travelling and daily allowance as applicable to the member of the Board shall be paid to him.

15. Classification of services and posts :-

(1) All services and post under the Board shall be classified as follows:

Class	1
Class	2
Class	3
Class	4

(2) Any post or service, except which is otherwise directed by the General or special order of the Board:

(a) shall be considered to be of Class-II, if the post is equivalent to that of Gazetted Rank post of Government service or employment.

(b) in any other case that shall be considered to be of Class-III

(3)

(a) The services and posts classified as Class-I or Class-II shall be known as State Wakf Board Services.

(b) The services and posts classified as Class-III shall be known as subordinate services.

(c) The services and posts classified as Class-IV shall be known as inferior services.

16. Conditions of service of the officers and servants of the Board :-

(1) Medical examination. No person shall be appointed on the post or service of the Board unless he has been examined medically in accordance with the provisions of Rule 10 of the Bombay Civil Service Rules, 1957, Rule 14 of the Bombay Civil Service Rules, 1957 and Rule 15 of the Bombay Civil Service Rules, 1957.

(2) Conditions regarding Indian Citizenship. The conditions as mentioned in Rule 7 of the Gujarat Civil Services [Classification and Recruitment (General) Rules, 1967 shall be applicable to recruitment and appointment to the posts and services of Board.

(3) Condition regarding prescribed qualifications.

(a) Subject to these regulations, no person shall be appointed to any post or service of the Board unless he possesses the prescribed qualifications mentioned in the regulations made for the recruitment to such post or service.

(b) Where an age limit is one of the qualifications prescribed for any post or service, the same shall be relaxed for the candidate, of Scheduled cast, Scheduled Tribes etc. in accordance with norms applicable to such candidates in Government employment.

(c) Where it is necessary to appoint any one who has crossed the prescribed age limit or no one is available for appointment having such prescribed qualification of age, and the Board or any authority of the Board wants to appoint such candidate who does not possess such prescribed qualification, in such case the prior approval of Government shall be necessary. The reasons for such proposal shall be furnished to Government with the proposal of Government approval.

(d) The other conditions mentioned in sub-rules (4)-(8) of Rule 8 of the Gujarat Civil Service Classification and Recruitment (General) Rules, 1967 shall be applicable to recruitment and appointment to the post and service under the Board.

(4) Appointment to any service or post of the Board shall be made by the Board or by an authority duly empowered in that behalf by the Board either:

(a) on the basis of the result of competitive examination held for the purpose or

(b) by direct selection or

(c)by promotion or

(d)by transfer or

(e) by deputation of Government Employee or officer.

(5) No person who :

(a)if male having more than one wife and

(b) if female having married to a person who has already another wife shall not be eligible for appointment to any service under the Board. But if the Board is satisfied that a person has a special reason for doing so, shall exempt him from the provision of this regulation.

17. Appointing and disciplinary authority :-

(1) Appointment to the posts under the Board shall be made by the Authorities specified below:

Sr. No	Post/Service	Appointing Authority
(1)	The Chief Executive Officer	State Government
(2)	Class-I	The Board
(3)	Class-II	Chairman
(4)	Class-III and IV	Chief Executive Officer

Provided that the appointment on Class-I and II posts and services shall be made after consultation with State Government.

(2) All appointment to posts in Class-I, II, III and IV shall be made as per recruitment regulations of the post or service.

(3) The following authorities shall be the Disciplinary Authority for imposition of penalties as specified against them:

Sr. No.	Disciplinary Authority	Punishment/penalties
1	2	3
1	The Board	Any penalty shown in Rule 30 to any officer/employee of the Board
2	The Chairman	1. Any penalty shown at Sr. Nos. (i), (ii) and (iii) in Rule 30 to any Class-I officer of the Board except Chief Executive Officer. 2. Any penalty shown in Rule 30 to any Class-II officer.
3	The Chief Executive	1. Any penalty shown at Sr. Nos. (i), (ii) and

	Officer.	(iii) in Regulation 30 to any Class-II officer of the Board. 2. Any penalty shown in Regulation 30 to any Class-III or Class-IV employee of the Board.
4	Any Class-I officer of the Board authorised by the Board	Any penalty shown at Sr. Nos. (i), (ii) and (iii) in Regulation 30 to any Class-III or Class-IV employee.

(4) (a) An appeal against the original order of penalty shall lie before immediate superior authority to the authority who has made the order of imposing the penalty. (b) The second appeal against the appellate order passed by appellate authority in the first appeal shall lie before the State Government.

18. Probation and termination of probation :-

Every appointment to a post in Class-I, II and III shall be subject to probation for a period of one year which may be extended for a further period by the appointing authority. A person who has successfully completed his period of probation shall be confirmed at the earliest opportunity, but the appointing authority may before the expiry of the period of probation, for reasons to be recorded in writing terminate the probation of any person and revert him to his permanent post under the Board, or discharge him from service if he is a direct recruit. In the latter case one month shall be given before discharge or the employee shall be paid one month's emoluments in lieu thereof. If any leave is granted, the period of notice and leave shall run concurrently and for this purpose emolument's shall include leave allowances.

19. Disqualification for the appointment :-

Any person who has been convicted of an offence involving moral turpitude, or who has been dismissed from the service of the central or State Government or of any local authority shall be disqualified for appointment under Board.

20. Security :-

(1) The Board may demand such security as it considers necessary from any of its employees commensurate with the post he occupies, his salary and the amount of case likely to be handled by him.

(2) The rules laid down in the Gujarat State Financial Rules in this behalf shall be followed mutatis mutandis in matters relating to security deposit for this purpose the expression "State Government" or head Department wherever it occurs shall mean

the Board and the expression "Government Servant" wherever it occurs shall mean the employee of the Board.

21. Retirement on superannuation :-

The date of retirement on superannuation of an employee or officer of the Board belonging to Class-I, II and III shall be the date on which he attains the age of 58 years. He may be retained in service after that date in exceptional circumstances with the approval of the State Government but he must not be retained after the age of 62 years. The age of (compulsory) retirement of an employee belonging to Class-IV is 60 years. In special circumstances, he may be retained after that age with the approval of the Board.

22. Service book :-

(1) A service book shall be maintained for employees of Board in the form prescribed by the Board for their employees. The service book will be the only a record of the service and shall contain each event from appointment to retirement.

(2) The Secretary shall be responsible for maintaining correct and an upto-date record in the service books. He shall record an annual certificate of verification of service in the service books of the employees as early as possible after the end of every year.

23. Confidential reports :-

In addition to a service book the confidential reports shall be written and maintained. The Government standing orders and judicial decisions with regards to confidential reports shall be followed for guidance in this regards.

24. Promotion and efficiency :-

(1) All promotions and higher grades or ranks etc. shall be on the basis of seniority-cum-merit and fitness.

(2) There shall be no bar for reverting an employee from a higher post to which he may have been promoted on an officiating or trial basis.

(3) Efficiency bars in the time-scales of pay shall be rigorously and none shall be allowed to cross a bar unless the Secretary is satisfied that he has attained the reasonable standard of efficiency.

25. Establishment list :-

The Secretary shall before the 30th April of year prepare a detailed

statement of all posts under the Board existing on the 1st April.

26. Seniority :-

The relative seniority of the employee in any cadre shall be determined from the date of Regular appointment in that cadre. The employees promoted regularly on the same date shall keep the position inter-se which they hold in the lower cadre or grade from which they have been promoted. The seniority of persons appointed otherwise than mode of promotion at the same time shall be determined according to the order of merit of preference indicated in selection list prepared for appointment, after recruitment procedure for the same is duly followed up.

27. Reduction of establishment :-

When any post is abolished a person shall be reverted or discharge shall be selected on the basis of juniority.

Explanation. Any post the pay of which is reduced, shall be deemed to be abolished within the meaning of this regulation.

28. Order of abolition of posts :-

(1) An order for abolition of a post or for reduction of the emoluments of any post shall not be brought into operation in the case of a permanent employee before the expiry of 3 months after the notice has been given to the employee affected, and in other cases, before the expiry of one month after the service of the notice.

(2) In the case of an employee on leave, the order shall not be brought into operation before the leave expires, but the leave and the period of notice should run concurrent.

29. Suspension :-

(1) The following authorities are empowered to place an employee or officer of the Board under suspension where a disciplinary proceeding is contemplated or is pending or where any criminal charge of moral turpitude is under investigation or trial against an employee or officer of the Board:

Provided that when order is made by an authority lower or subordinate to appointing authority, he shall report to the appointing authority the circumstances in which the order was made;

- (a) Appointing Authority,
- (b) Authority to which the Appointing Authority is immediately responsible to,
- (c) The Disciplinary Authority,
- (d) The Chief Executive Officer,
- (e) The Chairman,
- (f) Any authority authorised in this behalf by Board.

(2)

(a) An employee, punished for imprisonment for more than 48 hours and is not removed, or dismissed from the service or employment of the Board then he shall be deemed to have been suspended with effect from the date of the such order of punishment of the court.

(b) In case where an order of punishment of dismissal removal of an employee under suspension is set aside in Appeal or review and fresh disciplinary inquiry is ordered, the employee shall be deemed to have been suspended from the date of dismissal or removal till further order.

(c) In case where the punishment of dismissal removal or of an employee is declared void by order or judgment of the any judicial court and the disciplinary authority decides to the initiate fresh disciplinary inquiry on the same grounds, the employee shall be deemed to have been suspended w.e.f. the date of order of dismissal removal or till further order.

(d) An employee who is detained in custody whether on criminal charge or otherwise, for a period exceeding 48 hours, shall be deemed to have been suspended with effect from the date of detention.

(3) An order of suspension may be revoked at any time by the authority making the order:

Provided that employee should not continue under suspension for a period exceeding 6 months normally, and the disciplinary proceedings shall be finalised within 6 months. The employee may be continued under suspension beyond the period of 6 months giving full reasons with specific approval of the Board but such

period of extension should not be more than 6 months at a time.

(4) For better conclusion of any issue in the matter of suspension, the State Government may advise the Board/or any authority of the Board. The advice of the State Government in the matter shall be followed up.

(5) During suspension an employee shall be entitled to a subsistence allowance at one half of the average monthly pay earned by him during the twelve months immediately preceding the month in which he is suspended.

30. Punishment :-

Subject to the provisions of these Regulations the following penalties may, for good and sufficient reasons and as hereinafter provided, be imposed on an employee of the Board, namely:

(i) Censure,

(ii) Fine,

(iii) Withholding of increments or promotion,

(iv) Recovery from pay of the whole or any part of any pecuniary loss caused to the Board by negligence or breach of orders,

(v) Reduction to a lower time scale of pay, grade or post or service or to a lower stage in a time scale for specific time,

(vi) Removal from the service of the Board which does not disqualify for future employment's,

(vii) Dismissal from the service of the Board which ordinarily disqualifies for future employment:

Provided that the penalty of fine shall be imposed only on Class-IV employees of the Board.

(Explanation: The following shall not amount to a penalty within the meaning of this Regulation;

(a) Non-promotion of an employee of the Board after consideration of his case to a grade or post for promotion to which he is eligible.

(b) Reversion to a lower grade or post of an employee officiating in a higher grade or post on the ground that he is considered after trial, to be unsuitable for such higher grade or post of on administrative grounds unconnected with his conduct.

(c) Reversion to his permanent grade or post of an employee appointed on probation or trial to another grade or post during, or at the end of the period of probation or trial in accordance with the terms of his appointment.

(d) Replacement of service of an employee whose services have been borrowed from the Government or any authority under the Central Government or a local authority at the disposal of the authority which had lent his service.

(e) Termination of the service of an employee appointed on probation or trial during, or at the end of period of probation or trial or of a person employed under an agreement in accordance with the terms of such agreement.

31. Procedure for imposing major penalties :-

(1) Without prejudice to the provisions of the Public Servants Inquiries Act, 1850 (Central Act 37 of 1850), no order of imposing any of the penalties specified in clauses (v), (vi) and (vii) of Regulation 30 shall be passed against an employee of the Board (other than an order based on facts which have led to his conviction in a criminal court) unless he has been informed in writing of the grounds on which it is proposed to take action and has been afforded an adequate opportunity of defending himself. The grounds on which it is proposed to take action shall be reduced to the form of a definite charge or charges which shall be communicated to the person charged together with a statement of the allegations on which each charge is based, and any other circumstances which it is proposed to take into consideration in passing orders on the case. He shall be required within a reasonable time, to put in a written statement of his defence and to state whether he desires to be heard in person. If he so desires, or if the authority concerned so directs, an enquiry shall be held. At that inquiry oral evidence shall be heard and recorded as to such of the allegations as are not admitted and the person charged shall be entitled to cross examine the witnesses, to give evidence in person and to have such witness called as he may wish:

Provided that the inquiring authority may for special and sufficient reasons to be recorded in writing refuse to call a witness. The proceedings shall contain a sufficient record of the evidence and a statement of findings and the grounds thereof. The disciplinary authority shall, if it is not the inquiring authority, consider the record

of the inquiry, record its findings on each charge and pass appropriate orders on the case.

(2) These Regulations shall not apply where the person concerned has absconded, or where for other reasons it is impracticable to communicate with him. All or any of the provisions of this regulation may, in exceptional cases for special and sufficient reasons to be recorded in writing, be waived where there is a difficulty in observing exactly the requirements of this Regulation and those requirements can be waived without injustice to the person charged.

32. Procedure for imposing minor penalties :-

No order of imposing any of the penalties specified in clauses (i), (ii), (iii) and (iv) of Regulation 30 shall be passed except after the employee is informed in writing of the proposal to take action against him and of the allegations on which it is proposed to be taken and given an opportunity to make a representation if any, to be taken into consideration by the disciplinary authority.

33. Appeals :-

An employee of the Board may present first appeal, against an order of suspension or an order imposing upon him any of the penalties specified in Regulation 30 before immediate superior authority. The IIInd Appeal shall lie only to Government.

34. Period of limitation of appeal :-

No appeal shall be entertained unless it is submitted within a period of three months from the date on which the appellant receives a copy of the order appealed against:

Provided that the appellate authority may entertain the appeal after the expiry of the said period if it is satisfied that the appellant had sufficient cause for not submitting the appeal in time.

35. Form and contents of appeal :-

(1) Every person submitting an appeal shall do so separately and in his own name.

(2) The appeal addressed to the authority before whom the appeal lies, shall contain all material statements and arguments on which the appellant relies, but shall not contain any disrespectful or improper statements etc. and shall be complete in itself.

36. Submission of appeal :-

Appeal shall not be submitted through the Secretary. The appeal shall be accompanied by a copy of the order appealed against.

37. Withholding of appeal :-

(1) The authority which made the order appealed against, may withhold the appeal if:

(i) It is an appeal against an order from which no appeal lies, or

(ii) It does not comply with any of the provisions of Regulation 35, or

(iii) It is not submitted within the period specified in Regulation 34, and no cause is shown for the delay,

(iv) It is a repetition of an appeal already decided and no new facts or circumstances are adduced:

Provided that an appeal withheld on the ground only that it does not comply with the provisions of Regulation 37 shall be returned to the applicant and is resubmitted within one month thereof often compliance with the said provisions shall not be withheld.

(2) Where an appeal is withheld, the appellant shall be informed of the facts and the reasons thereof.

38. Transmission of appeal :-

(1) The authority which made the order appealed against shall without any avoidable delay, transmit to the appellate authority every appeal which is not withheld under Regulation 37 together with its comments thereon and the relevant records.

(2) The authority to which the appeal lies may direct transmission to it of any appeal withheld under Regulation 37 and thereupon such appeal shall be transmitted to that authority together with the comments of the authority withholding the appeal and the relevant records.

39. Consideration of appeal :-

(1) In the case of an appeal against an order of suspension the appellate authority shall consider whether, in the light of the provisions of Regulation 29 and having regard to the circumstances of the case and Government's advice or direction etc. in the matter, the order of suspensions is justified, or not and confirm or revoke the order accordingly.

(2) In the case of other appeal, the appellate authority shall consider :

(a) Whether, the procedure prescribed in these Regulations has been complied with, and if not, whether such non compliance has resulted in failure of justice.

(b) Whether the findings are justified, and

(c) Whether the penalty imposed is excessive adequate or inadequate, and after such consideration pass such orders as it thinks proper.

40. Implementation of order in appeal :-

The authority which made the order appealed against shall give effect to the orders passed by the appellate authority.

41. Travelling allowance of employees of the Board :-

For journey performed by the employees of the Board in the discharge of their duties, they shall be entitled to such travelling allowance and daily allowance as the Government employees are allowed as per provision of B.C.S. Rs. and other orders in this behalf.

42. Grant of leave :-

The Board shall grant leave to its employees as per State Government Rules in this regard and provisions of BCSRs.

43. Working hours and holidays :-

The Board shall from time to time fix, the working hours and holidays for (its employees) the organization of the Board shall be the same as they are in Government.

44. Service under Board not pensionable :-

The employees of the Board shall not be entitled to any pension on retirement but they shall be entitled to receive gratuity in accordance with such Regulations as the State Wakf Board may make in this behalf in consultation with State Government. He shall during the period of his service excluding the period spent on leave of any kind, be required to subscribe to a provident fund approved by the State Government in that behalf at the rate of 10 paise per Rupees of his pay. He shall in the event of his retirement be entitled to the payment by the Board of an amount equal to the total amount standing to his credit as the accumulated amount of his contribution to the provident fund.

45. Employees not to take part in politics :-

The employees of the Board shall not associate themselves with any political organisation, nor shall they take part in active politics.

46. Secrecy :-

The Chairman, Members, Secretary and other officers and employees of the Board are bound to observe secrecy in matters disclosure of which may be prejudicial to the interest of the Board or any Wakf.

47. Registration of wakf :-

(1) An application for registration of a wakf shall be in Form-I and shall be presented to the Secretary.

(2) On the receipt of an application for the registration, the Secretary may before the registration of the Wakf, make such enquiries as he considers necessary in respect of the genuineness of any particulars mentioned therein, and when the application is made by any person other than the person administering the Wakf property the Secretary shall before registering the wakf give notice of the application to the person administering the wakf property and shall hear him if he desires to be heard. When the Secretary finds that there are serious discrepancies between the submission of the person administering the Wakf property and that of any other person regarding the validity of the application for registration and the correctness of any particulars mentioned therein, he shall place the matter before the Board and obtain its orders as to the particulars that will be registered.

48. Register of wakfs :-

The register of Wakfs maintained under Sec. 37 of the Act shall be in Form-II.

49. Books to be kept at the office of the Board :-

In addition to the register of Wakfs maintained under Rule 48, the following books or registers shall also be maintained at the office of the Board.

(a) Register of names of members of the Board and of the committees of the Board constituted under Rule 13.

(b) Register of the minutes of the Board and the Committee of the Board.

(c) Register of securities and other title deeds.

- (d) Register of suits Appeals and legal proceedings instituted by and against the Board in different courts, tribunals and judicial forum.
- (e) Attendance Register.
- (f) Registers of Moveable and immovable properties held by the Board.
- (g) Register of Wakf under the direct supervision of the Board.
- (h) Register of loans showing arrears and realisations.
- (i) Register of files started for the disposal of matter communicated by the members and for giving effect to resolutions passed at the meetings.
- (j) Register of documents received from the members and others in the Form No. III.
- (k) Establishment Register.
- (l) Cash Book.
- (m) Ledgers [Books of General or Personal (including Wakfs) Accounts].
- (n) Acquittance Roll for disbursement of pay.
- (o) Casual leave register.
- (p) Earned leave register.
- (q) Service Books.
- (r) Such other registers as the Board may from time to time direct.

50. Form for budget of wakf to be prepared by mutawallis :-

- (1) The Mutawalli of every wakf shall, before the end of the month of December in each year submit to the Board a budget in Form-IV for the next financial year showing the estimated receipts and expenditure (payments) to be incurred during that financial year for approval of the Board as required under Sec. 44 of the Act.
- (2) Every such budget shall make adequate provisions for:
 - (a) The scale of expenditure for the time being in force in the Wakf:

- (b) The due discharge of all liabilities binding on the Wakf:
 - (c) Expenditure on religious, charitable and other purposes directed by the wakif or according to custom or usage; and
 - (d) The maintenance of working balance.
- (3) The Secretary shall on receipt of the budget, scrutinise the same and shall, alongwith his report thereon place it before the Board for its approval.

51. Maintenance and audit of accounts of wakfs :-

(1) The following register and statements shall be maintained by the Mutawalli for each Wakf, in addition to the usual accounts and collection papers.

(a) A register of demands and collections in Form-V.

(b) A statement of liabilities and assets in Form-VI.

(c) A statement of Income and expenditure in Form-VII.

(d) An inspection Book:

(i) The mutawalli shall before the 1st day of May of every year, submit a full and true statement of accounts in Forms-VI and VII as required under Sec. 46 of the Act.

(ii) The Mutawalli of a Wakf shall also submit before the first day of the month of may of every year, a return in Form VIII of the Total net annual income of the Wakf for the previous twelve months ending with the 31st day of the month of March of the year, including the receipts from the immovable properties, from investments, and receipts in cash and in kind for the purpose of fixing the contribution by the Wakf, to the Board under Sec.72 of the Act along with Auditors report.

(iii) On receipt of the return of the income from the Mutawalli, the Board shall examine the return and determine the net annual income of the Wakf for the purpose of contribution under Sec. 72 of the Act.

(iv) On the net annual income so determined by the Board, the mutawalli shall pay contribution to the Board, at the rate prescribed in the Rules.

(v) If the mutawalli of any Wakf fails to make a return within time

or makes a return which, in the opinion of the Board, is incorrect or defective, the Board may assess the net annual income on the best of its judgment and the amount so assessed shall be deemed to be the net annual income of the Wakf for the purposes of Sec. 72 of the Act.

(2) The Board shall appoint a qualified Chartered Accountant as auditor or auditors to audit the accounts of Wakfs and to supply the report stating that:

(a) The Mutawallies or Managers have kept the books of Accounts required by Act, Rules and Regulations made thereunder and the Income and Expenditure Accounts and the Statement of Liabilities and Assets are in confirmation with the accounts kept.

(b) The informations and explanations necessary for Audit was furnished.

(c) The statement of liabilities and assets as on the end of financial year of the Wakf and the Income and expenditure account as on the same date give a true and fair view of State of affairs of the Wakf.

(3) The auditor shall also go into the accounts of Wakfs, verify the Wakf properties and note losses and gains giving the causes thereof. He shall ascertain and note:

(i) the total demand;

(ii) the actual income;

(iii) amount in arrears;

(iv) rent payable to superior landlord or rents payable to Government, cesses and taxes etc;

(v) rent actually paid;

(vi) rent in arrears;

(vii) reasons for nonpayment (with respect to each property and entire estate)

(viii) the cost of collections as per the Mutawallis accounts;

(ix) the net available income.

(4) The auditor shall comment on the realization of dues, neglect or the laches of the Mutawalli and suggest means for better collection

of management.

(5) The auditor shall then proceed to examine the accounts of income and expenditure, check them item by item against vouchers where necessary and note irregularities and improper expenditure, if any, pointing out at the same time, the person or persons responsible for them.

(6) The auditor shall then classify, the expenditure under each separate head and compare them with the directions of the Wakif in the Wakf deed or according to usage and report in what manner the wishers of the Wakif have been complied with.

(7) The auditor shall note whether there is any surplus income and whether any provision of the Wakf deed has been inoperative or impossible of execution on account of changes of conditions, and if so, in what manner such surplus and lapsed amounts may be sent in the best interest of the Wakf.

(8) The auditor shall particularly investigate whether all the statutory dues have been paid, if not what dues are still outstanding and how do they effect the safety of the Wakf.

52. Method of calculating net income of wakf for levying contributions :-

For the purpose of levying contribution under Sec. 72 of the Act, the total income of the Wakf from all heads after deducting from such total income, the land revenue, cess and taxes and licence fees payable to the Government, shall be taken into consideration.

53. Fees for inspection of records and for obtained copies :-

(1) Application for inspection of proceeding or record of the Board shall be made in Form DC which shall be available at the office of the Board on payment of five Rupees.

(2) A single application shall be made and a single searching fee shall be paid for the inspection of all the papers relating to each single record of life.

(3) The ordinary searching fee shall be ten rupees in all cases for a single application and in urgent cases double the amount of the ordinary fees shall be charged, the fees shall be paid in cash to the cashier, who on receipt of this fee shall put his initials in Column 8 of the application. Both in the upper and the lower portion column 9 shall be filled in by the copying section. The lower portion of the

application shall then be handed over to the applicant. This shall be sufficient receipt for the payment. No separate receipt shall be given by the cashier.

(4) The copying section shall grant the inspection on the date and at the hour stated in column-9, and the applicant shall be allowed to take such notes of the record of proceedings as he desires. The applicant shall acknowledge the inspection on the reverse side of the upper portion of the applicant.

(5) In ordinary cases, the inspection fee will be five rupees per hour for each file and in urgent cases double the amount of ordinary fee shall be charged.

(6)

(a) Application for copies of proceedings or records of the Board shall be made in Form X which will be available at the office of the Secretary on payment of fees of five rupees. Application fees of five rupees and searching fee of Five rupees in ordinary cases and double the amount of fee in urgent cases shall be charged for each application.

(b) Copying fee shall be charged five rupees per page and double the amount of ordinary fee in urgent cases, shall be charged.

(c) The fee payable for certification of document as true copy shall be charged five rupees per page and in urgent cases double the amount of ordinary fees shall be charged.

54. Authentication of order of the Board :-

(1) The Secretary shall authenticate the orders and decisions of the Board.

(2) The common seal of the Board shall remain in the custody of the Chief Executive Officer.

(3) All correspondence emanating from the Board shall be in the name of the Chief Executive Officer and all correspondence with the Board shall be addressed to the Chief Executive Officer.

55. Commencement of financial year :-

The financial year of the Board shall commence with effect from 1st April every year in conformity with that of the Government.