

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.