



## **ABSTRACT**

The Waqf Act, 1995 (Central Act 43 of 1995) – The Tamil Nadu Wakf Rules, 2000 – Amendment – Notification – Issued.

### **Backward Classes, Most Backward Classes and Minorities Welfare (T1) Department**

G.O. (Ms) No.79

Dated:04.11.2020

Thiruvalluvar Aandu 2051  
Saarvari, Aippasi-19

1. The Tamil Nadu Wakf Rules, 2000.
2. From the Chief Executive Officer, Tamil Nadu Wakf Board Letter No.1514/E3/96-01, dated 03.08.2017.

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### **ORDER:**

Section 109(1) of the Waqf Act, 1995 (Central Act 43 of 1995) empowers the State to make rules to carry out the purposes of that Act. Accordingly, Tamil Nadu Wakf Rules, 2000 was framed.

2. The Chief Executive Officer, Tamil Nadu Wakf Board in his letter second read above has stated that the Waqf (Amendment) Act, 2013 made several changes in the Waqf Act, 1995, due to which it has become necessary to review the Tamil Nadu Wakf Rules, 2000 to bring it in consonance with the amended Act.

3. The Government of India communicated Model Waqf Rules, 2016 to enable States that had not yet framed the rules under the Waqf Act, 1995 to adopt, either in toto or with changes. Considering this, it is proposed to retain the Tamil Nadu Wakf Rules, 2000 by making amendments required in consonance with the amended Act and by adopting the Model Waqf Rules, 2016, where it is found suitable.

4. The proposals for amendments of Waqf Rules were deliberated by the Board in its meeting held on 12.6.2017 and after due consideration, the Board resolved to propose amendments to the Tamil Nadu Wakf Rules, 2000 to the State Government and requested to consider the amendments and accord approval.

5. The Government after careful examination, proposed to amend the Tamil Nadu Wakf Rules, 2000. The following Notification shall be published in Tamil Nadu Government Gazette.

**NOTIFICATION.**

In exercise of powers conferred by sub-section (1) of section 109 of the Waqf Act, 1995 (Central Act 43 of 1995), the Governor of Tamil Nadu hereby makes the following amendments to the Tamil Nadu Wakf Rules, 2000.

**AMENDMENTS.**

(1). In the said Rules.- for the word 'Wakf' wherever it occurs, the word 'waqf' shall be substituted.

(2). after rule 2, the following rules shall be inserted, namely:-

"QUALIFICATIONS OF MUTAWALLI

Section 3(i)

2A. Qualifications of mutawalli.- (1) A mutawalli shall be a citizen of India and shall possess such qualifications as may be specified by waqif in the waqf deed.

(2) A person shall be disqualified for being appointed as, or being a mutawalli,-

(a) if he has any interest, directly or indirectly, in a subsisting lease in respect of any property of the waqf or in any contract made with, or for any work being done for, the waqf or is in arrears in respect of any sum due by him to such waqf;

Explanation I.- For the purposes of item (a) of sub-rule 2, it shall be construed that interest in a subsisting lease in respect of any property of the waqf exists if and only if the mutawalli or his spouse or any of his parents, children, brothers, sisters, spouses of brothers and sisters or children of brothers and sisters is a lessee of a property of the waqf under a subsisting oral or written lease agreement.

Explanation II.- For the purposes of item (a) of sub-rule 2, it will be construed that interest in contract exists if and only if the mutawalli or his spouse or any of his parents or children has a subsisting contract made with, or for any work being done for, the waqf.

Provided that in the case of Shia waqfs, where the waqf deed or custom or usage allows a mutawalli to reside in the waqf property, a person shall not be disqualified from holding the post of mutawalli of a waqf solely on the ground that he is a lessee of an immovable property of the waqf.

(b) if he or his close relative is an encroacher to any immovable property of the waqf;

Explanation. – For the purposes of item (b) of sub-rule 2, close relative of mutawalli shall be construed to mean spouse, any of his parents or children.

(c) if he is an undischarged insolvent;

(d) if he is of unsound mind or is suffering from mental defect or infirmity which would render him unfit to perform the functions and discharge the duties of a mutawalli;

(e) if he is employed as a paid legal practitioner on behalf of or against the waqf;

(f) if he has been convicted of any offence of criminal breach of trust or any other offence involving moral turpitude, and such conviction has not been reversed and he has not been granted full pardon with respect to such offence;

## TRANSFER OF PROPERTY OF THE BOARD

### Section 13(3)

2B. Conditions and Restrictions for transfer of property of the Board.-(1) No immovable property of the Board shall be transferred except with the approval of the State Government.

(2) Where an immovable property of the Board is proposed to be transferred by means of sale, gift, exchange, mortgage, transfer or lease, before recommending the proposal to the State Government, it shall be approved by a majority of not less than two-thirds of the members of the Board".

(3) in rule 3, for sub-rule (1) and proviso and Explanations thereunder, the following sub-rule shall be substituted, namely,-

“(1) The Government shall appoint the Chief Executive Officer of the Tamil Nadu Waqf Board who shall be a Muslim under sub-section (1) of section 23 of the Act, by notification in the official Gazette, from a panel of two names suggested by the Board and who shall not be below the rank of

Deputy Secretary to the State Government, and in case of non-availability of a Muslim officer of that rank, a Muslim officer of equivalent rank may be appointed on deputation”;

(4) in rule (5),-

(i) in sub-rule (2), the expressions

“and shall intimate the fee payable for such inspection, which shall be deposited by such officer in cash shall be deleted”

(ii) after sub-rule (2), the following sub-rule shall be inserted, namely.-

“(2A) The mutawalli or any other person having the custody of any document relating to waqf property shall produce the same within ten days to the Chief Executive Officer on being called upon to do so in writing, and shall supply the copies of the document within ten days of being called upon by the Chief Executive Officer in writing to do so.”;

(5) for rule 9, the following rule shall be substituted, namely.-

“9. Budget of waqf.-(1) Budget to be prepared by mutawalli under sub-section (1) of section 44 shall be prepared in FORM -1 if the gross income of the waqf exceeds rupees ten lakh and in other cases FORM 1A. It shall be prepared by the end of January every year and shall be submitted to the Board within the time frame specified in sub-section (2) of section 44. The budget shall also contain details of each of the civil works proposed in the budget in FORM 1B.

(2) If the Board considers it necessary to issue any direction under sub-section (3) of section 44, it shall do so within thirty days of receipt of the budget to enable the mutawalli to get the budget passed before the commencement of the financial year.

(3) While giving direction under sub-section (3) of section 44, the Board shall specify the reasons for considering any specific item in the budget as being contrary to the objects of the waqf and also specify the provisions of the Act that it considers are being violated by such item.

(4) Every mutawalli shall abide by directions, if any, received from the Board and carry out the changes in the budget as directed and shall have it passed in accordance with the waqf deed, bye-law or scheme approved by Court or the Board, as the case may be, before the commencement of the financial year to which it relates.

(5) As soon as the budget is passed, every mutawalli shall forthwith submit copies thereof to the Board.

(6) No sum shall be expended by or on behalf of the waqf unless such sum is included in the budget passed under section 44 of the Act and in force at the time of incurring the expenditure.

(7) The Board shall host budgets of auqafs, annual accounts and details of civil works undertaken in the financial year including estimates of works, approved plans and such other particulars it considers necessary in public interest on its website to provide transparent information to public.

(8) The provisions of sub-rules (1) to (7) shall mutatis mutandis apply to supplementary or revised budget under sub-section (4) of section 44.”;

(6) in rule 11, in sub-rule (1),-

(i) in clause (a), for the expression “rupees one lakh,” the expression “rupees ten lakh,” shall be substituted;

(ii) in clause (b), for the expression “rupees ten thousand, the expression “rupees fifty thousand” shall be substituted;

(7) rule 12 shall be omitted;

(8) rule 13 shall be omitted;

(9) rule 14 shall be omitted;

(10) for rule 15, the following rule shall be substituted, namely,-

“15. Manner of inquiry for recovery of waqf property and Guidance to Collector.- (1) Upon receiving information that a waqf property has been transferred in contravention of the provisions of section 51 or section 56 of the Act, the Board or the Chief Executive Officer if so authorized, either generally or specifically, by the Board, upon being satisfied from the register of auqafs maintained under section 37 of the Act and other documents that the property alleged to have been unlawfully transferred or leased out is a waqf property, shall obtain from the registration office concerned a certified copy of the deed of transfer or deed of lease where the term of lease exceeds one year.

(2) The Board or the Chief Executive Officer shall send a requisition to the Collector upon being satisfied of the requirements under sub-section (1) of section 52. The requisition shall include a report specifying therein fully the waqf property, the details of the transfer or lease deed executed in respect of the property, the name and full particulars of the person

executing the deed or other document and the name with particulars of person or persons to whom the property has been transferred and person or persons in possession of the immovable property.

(3) Upon receipt of requisition from the Chief Executive Officer, the Collector shall call upon person in possession of immovable property, transferee in the deed of transfer and such other persons that he deems necessary to appear in person or through his representative duly authorized by him on specified date and time to show cause why order under sub-section (2) of section 52 should not be passed.

(4) If the person in possession of immovable property or the transferee puts forth a claim that the property in question is not a waqf property despite having been entered in the register of auqafs maintained under section 37 of the Act and substantiates the claim by providing evidence of registered transfer deeds of dates prior to registration of property under section 37 or section 43 of the Act, he shall refer the question to the Board for determination of the fact under section 40 of the Act. The Collector shall not question the fact that the property is a waqf property if the question has been decided by the Board under section 40 of the Act or on appeal, by the Tribunal.

(5) The Collector shall, after duly considering such cause as may be shown in pursuance of notice issued under sub-rule 3 and after considering such further evidence, if any, as he thinks necessary in the facts and circumstances in the case, pass appropriate order under sub-section (2) of section 52.”;

(11) in rule 16, for FORM 10, the appended FORM 10 shall be substituted;

(12) rule 19 shall be omitted;

(13) after rule 20, the following rule shall be inserted, namely:-

#### “SECTION 65

20A. Annual report relating to waqf under direct management of the Board.- The other details to be furnished in the report to be sent by the Board to the State Government under sub-section (3) of section 65 of the Act shall be in FORM 12A.”;

(14) in rule 22, in sub-rule (1), for the expression “Mutawalli concerned or the applicants” the expression “Mutawalli concerned or others” shall be substituted;

(15) in rule 24, for sub-rule (1), the following sub-rule shall be substituted, namely.-

“(1) The mutawalli or management committee of every waqf having net annual income not less than five thousand rupees shall pay annually seven percent of such annual income to the Board as contribution under sub-section (1) of section 72 of the Act.

Provided that where a waqf that is exclusively a Mosque pays salaries to pesh imams or mouzins and has no source of income from immovable properties, and the gross income of the waqf does not exceed one lakh rupees, such waqf shall pay annually, out of the net annual income, contribution at two percent of such annual income to the Board.”;

(16) after rule 27, the following rule shall be added, namely:-

“ANNUAL REPORT

Section 98.

28. The State Government shall cause the annual report under section 98 of the Act to be prepared in FORM 22.”

**(BY ORDER OF THE GOVERNOR)**

**CHANDRA MOHAN. B  
PRINCIPAL SECRETARY TO GOVERNMENT**

To  
The Works Manager,  
Government Central Press, Chennai-79.  
[For Publication of Notification in the  
Tamil Nadu Government Gazette]  
The Chief Executive Officer,  
Tamil Nadu Waqf Board, Chennai - 1.

Copy to

The Law Department, Chennai -9.  
The Joint Secretary to the Government of India,  
Ministry of Minority Affairs,  
11<sup>th</sup> Floor, Paryavaran Bhawan,  
C.G.O. Complex, Lodhi Road,  
New Delhi - 110 003.

**// FORWARDED BY ORDER //**

*M. Arach*  
5.11.2020  
**Section Officer**

## APPENDIX

FORM 1 (see rule 9(1))

வக்ஃபின் வருடாந்திர உத்தேச வரவு செலவு திட்டம்

## ANNUAL BUDGET ESTIMATE OF WAQF

ஆண்டு	YEAR	
வக்ஃபி நிறுவனத்தின் பெயர்	NAME OF WAQF INSTITUTION:	
ஜி.எஸ்./என்.எஸ் எண்.	G.S/N.S.NO.	
முகவரி:	ADDRESS:	

வ. எண்.	SI No		2015-16	2016-17	2016-17	2017-18
			கணக்குகள்	ஒப்பளிக்கப்பட்ட மதிப்பீடு	திருத்த மதிப்பீடு	வரவு செலவு திட்ட மதிப்பீடு
			Actuals	Approved Estimate	Revised Estimate	Budget Estimate
1		ஆரம்ப இருப்பு	Opening Balance:			
2		வரவுகள் (அறிக்கை I)	Receipts (Statement I)			
		மொத்தம்:	TOTAL*:			
3		செலவுகள் (அறிக்கை II)	Expenses (Statement II)			
4		இறுதி இருப்பு:	Closing Balance:			
		மொத்தம்:	TOTAL*:			

\*சரியான உத்தேச வரவு-செலவு திட்டத்தில் மேற்குறிப்பிட்ட இரண்டு கூட்டு தொகைகளும் ஒத்து இருக்க வேண்டும்  
\*For correct budgeting, the two totals above should match.

முத்தவல்லி (அ) செயலாளர் (அ) நிர்வாகக்குழு  
தலைவரின் கையொப்பம் முத்திரையுடன்

Signature of Muthawalli or Secretary or President  
of the Managing Committee with seal



## அறிக்கை I : வரவுகள்

## STATEMENT I : RECEIPTS

வ. எண்.			2015-16	2016-17	2016-17	2017-18
			கணக்குகள்	ஒப்பளிக்கப்பட்ட மதிப்பீடு	திருத்த மதிப்பீடு	வரவு செலவு திட்ட மதிப்பீடு
Sl No			Actuals	Approved Estimate	Revised Estimate	Budget Estimate
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	ஆரம்ப இருப்பு (ஏப்ரல் 1 ல்) :	OPENING BALANCE (ON 1ST APRIL) :				
2	வங்கி இருப்பு	Cash at Bank				
3	கையிருப்பு (பணம், காசோலை மற்றும் வரைவோலை)	Cash on hand (Cash, Cheque and Demand Draft)				
3a	நிரந்தர வைப்புகள் மற்றும் முதலீடுகள்	Fixed Deposits and Investments				
	மொத்தம்: (2+3+3a)	<b>TOTAL: (2+3+3a)</b>				
	வரவுகள்	RECEIPTS STATEMENT:				
4	வாடகை வரவு:	Income from Rent:				
	(அ) குடியிருப்புகள்	(a) Residence				
	(ஆ) அலுவலக வளாகங்கள்	(b) Office Complexes				
	(இ) கடைகள்	(c) Shops				
	(ஈ) பள்ளிக்கூடங்கள்	(d) Schools				
	(உ) திருமண மண்டபங்கள்	(e) Marriage Halls				
	(ஊ) மற்றவைகள்	(f) Others				
	மொத்தம் (அ) முதல் (ஊ) வரை	<b>TOTAL: (a) to (f)</b>				
5	பாதுகாப்பு வைப்பு	Security Deposits				
6	நல்லெண்ண தொகை	Good Will				

7	உண்டியல் வருவாய்	Income from Hundi				
8	விவசாய நிலங்கள் மூலம் வருவாய்	Income from Agricultural Land:				
	(அ) விவசாய பயிர்கள் விற்று வரவு	(a) Sale of Agricultural Crops				
	(ஆ) மரங்களின் மேல்பலன் விற்று வரவு (அறுவடை வரவு)	(b) Sale of usufructs of trees (income from fasal)				
	(இ) மரங்கள் விற்று வரவு	(c) Sale of trees				
	(ஈ) ஆண்டு தொகை	(d) Annuity				
	(உ) தஸ்திக் கொடுப்பனவு	(e) Tasdik Allowance				
	(ஊ) பண மானியங்கள்	(f) Cash Grants				
	மொத்தம் (அ) முதல் (ஊ) வரை	TOTAL: (a) to (f)				
9A	இதர வரவுகள்	Miscellaneous Receipts				
	(அ) காணிக்கை (அ) வெகுமதிகள்	(a) Nazar or presents				
	(ஆ) சந்தா கட்டணம்	(b) Subscriptions fee				
	(இ) மீலாத் (அ) ரமலான் நன்கொடை	(c) Meelad or Ramzan Donation				
	(ஈ) நிக்காஹ் கட்டணம்	(d) Nikah fees				
	(உ) மறை மற்றும் தோல்	(e) Hide and Skin				
	(ஊ) கோலக் சேகரிப்பு	(f) Golak Collections				
	மொத்தம் (அ) முதல் (ஊ) வரை	TOTAL: (a) to (f)				
9B	வரவினங்கள்	Receipts from				
	(அ) மானிய உதவி	(a) Grant-in-aid				
	(ஆ) கடன் பிடித்தம்	(b) Loan Recovery				

	(இ) சம்பளம் மற்றும் பண்டிகை கால முன்பணம் பிடித்தம்	(c) Salary and Festival Advance recovery				
	(ஈ) வங்கி வட்டி	(d) Interest from Bank				
	(உ) புதுடில்லி மத்திய வக்ஃப் கழக கடன்	(e) Loan from Central Waqf Council, New Delhi				
	(ஊ) நிரந்தர வைப்பு தொகை	(f) Fixed Deposit Receipts				
	(எ) உரிமை ஊதியம் / பிணை வைப்பு தொகை	(g) Royalty/Earnest Money Deposit				
	மொத்தம் (அ) முதல் (எ) வரை	TOTAL: (a) to (g)				
10	ஏனைய இதர வரவுகள்	Any Other Receipts				
	ஆக மொத்த வரவுகள்: (4 முதல் 10 வரை)	<b>GRAND TOTAL RECEIPTS: (4 to 10)</b>				

Signature of Muthawalli or Secretary or President of the Managing Committee with seal  
முத்தவல்லி (அ) செயலாளர் (அ) நிர்வாகக்குழு தலைவரின் கையொப்பம் முத்திரையுடன்

அறிக்கை II : செலவுகள்  
STATEMENT II: EXPENSES

வ. எண்.			2015-16	2016-17	2016-17	2017-18
SI No			கணக்குகள்	ஒப்பளிக்கப்பட்ட மதிப்பீடு	திருத்த மதிப்பீடு	வரவு செலவு திட்ட மதிப்பீடு
(1)	(2)	(3)	Actuals	Approved Estimate	Revised Estimate	Budget Estimate
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	பொது நிர்வாகம்	GENERAL ADMINISTRATION				
1	சம்பளம்	Salaries				
2	பயணப்படி	Travelling Allowance				
3	அலுவலக செலவுகள்	Office Expenses:				
	(i) மரச்சாமான்கள் கொள்முதல்	(i) Purchase of furniture				
	(ii) எழுதுபொருட்கள் மற்றும் படிவங்கள் கொள்முதல்	(ii) Purchase of stationery and forms				
	(அ) இரசீதுகள் அச்சிடுதல்	(a) Printing of Receipts				
	(ஆ) அச்சு (அ) கணக்கு ஏடுகள் கொள்முதல்	(b) Printing or Purchase of Books of Accounts				
	(iii) தபால் கட்டணம்	(iii) Postal Charges				
	(iv) தொலைபேசி கட்டணம்	(iv) Telephone Charges				
	(v) குடிநீர் கட்டணம்	(v) Water Charges				
	(vi) மின்சார கட்டணம்	(vi) Electric Charges				
	(vii) அலுவலக முன்பண தொகை	(vii) Office imprest amount				
	(viii) பாத்திரங்கள் கொள்முதல்	(viii) Purchase of Vessels				

	(ix) இயந்திரங்கள் மற்றும் மின் சாதனங்கள் கொள்முதல்	(ix) Purchase of machinery and Electrical items			
	(x) கூட்ட செலவுகள்	(x) Meeting expenses			
	<b>மொத்தம்: (i) முதல் (x) வரை</b>	<b>TOTAL: (i) to (x)</b>			
4	வழக்கு கட்டணம்	Legal expenses			
5	தணிக்கை கட்டணம்	Audit expenses			
6	மாநகராட்சி (அ) நகராட்சி (அ) நிலவரி	Corporation or Municipal or Land Tax			
7	வக்ஃப் வாரிய சகாயத் தொகை	Waqf contribution to Board			
8	ஹக்தார்களின் பங்குத் தொகை	Shares to Haqdars			
	<b>மொத்தம்: 1 முதல் 8 வரை</b>	<b>TOTAL - (1) to (8)</b>			
II	மூலதன செலவுகள்:	CAPITAL EXPENDITURE:			
	(i) கட்டுமான செலவுகள்	(i) Construction Expenses			
	(ii) கடன் மற்றும் முன்பணம் திரும்ப செலுத்துதல்	(ii) Repayment of Loan or Advances			
	(iii) காப்பு தொகை	(iii) Security deposit			
	(iv) கட்டிட உரிமம் மற்றும் வரைபட கட்டணம்	(iv) Building License or Plan fee			
	(v) உரிமை ஊதியம்	(v) Royalty			
	(vi) பிணை வைப்பு தொகை	(vi) Earnest Money Deposit			
	<b>மொத்தம்: (i) முதல் (vi)</b>	<b>TOTAL: (i) to (vi)</b>			
III	தர்ம செலவுகள்:	CHARITABLE EXPENSES:			
	(i) கல்வி உதவி தொகை	(i) Scholarship			
	(ii) மருத்துவ செலவுகள்	(ii) Medical Expenses			
	(iii) திருமண செலவுகள்	(iii) Marriage Expenses			

	(iv) இதர வகைகள்	(iv) Others				
	மொத்தம்: (i) முதல் (iv) வரை	TOTAL: (i) to (iv)				
IV	பண்டிகை செலவுகள்:	FESTIVAL EXPENSES:				
	(i) மீலாத்	(i) Meelad				
	(ii) ஷபே மெஹ்ராஜ்	(ii) Shab-e-Meraj				
	(iii) ஷபே கதர்	(iii) Shab-e-Qadar				
	(iv) ஷபே பராத்	(iv) Shab-e-Barat				
	(v) ஈத்கா (அ) பள்ளிவாசல் (அ) தர்கா செலவுகள்	(v) Idgah or Mosque or Dargah expenses				
	(vi) உருஸ்	(vi) Urs				
	மொத்தம்: (i) முதல் (vi) வரை	TOTAL: (i) to (vi)				
V	இதர செலவுகள்	MISCELLANEOUS EXPENSES				
	மொத்த இதர செலவுகள்	Total Miscellaneous Expenses				
	ஆக மொத்த செலவுகள் (I முதல் V)	GRAND TOTAL EXPENSES (I TO V)				
	இறுதி இருப்பு:	CLOSING BALANCE:				
1	வங்கி இருப்பு	Cash at Bank				
2	கையிருப்பு (பணம், காசோலை மற்றும் வரைவோலை)	On hand (Cash, Cheque and Demand Draft)				
3	நிரந்தர வைப்பு மற்றும் முதலீடுகள்	Fixed Deposits and Investments				
	மொத்தம் : (1) முதல் (3)	TOTAL: (1) TO (3)				

Signature of Muthawalli or Secretary or President of the Managing Committee with seal

முத்தவல்லி (அ) செயலாளர் (அ) நிர்வாகக்குழு தலைவரின் கையொப்பம் முத்திரையுடன்

அறிக்கை III : நிதியாண்டில் மேற்கொள்ள உள்ள கட்டுமானப் பணிகள்

STATEMENT III: NEW WORKS PROPOSED TO BE TAKEN UP IN BUDGET YEAR

S. No.	Name of the work	Estimate
1		
2		
3		
4		
5		

பணித்தானை பூர்த்தி செய்வது சம்பந்தமான அறிவுரைகள் வரவு மற்றும் செலவு பணித்தாளர்கள்  
(அ) கணக்குகள் என்பது வரவு-செலவு ஆண்டிற்கு இரண்டு ஆண்டு முந்தைய நிதியாண்டில் (2015-2016) ஏற்பட்ட வரவு மற்றும் செலவுகள்.  
(ஆ) ஒப்பளிக்கப்பட்ட மதிப்பீடு என்பது கடந்த ஆண்டு (2016-2017) ஒப்புதலிக்கப்பட்ட வரவு-செலவு திட்ட மதிப்பீடு.  
(இ) திருத்த மதிப்பீடு என்பது கடந்த (2016-2017) ஆண்டுக்கான எதிர்நோக்கும் வரவு-செலவு மதிப்பீடு.  
(ஈ) வரவு செலவு மதிப்பீடு என்பது எதிர்நோக்கும் நிதியாண்டிற்கான உத்தேச மதிப்பீடு (2017-2018).  
(உ) மேற்குறிப்பிட்ட அட்டவணைகளில் எல்லா கட்டங்களும் வகிப்பிற்கு பொருந்தவேண்டும் என்பது அவசியமில்லை. ஆகவே தங்களின் வகிப்பிற்கு ஏற்ற கட்டங்களை பூர்த்தி செய்ய வேண்டும். இதர கட்டங்களை காலியாக விடலாம். அதாவது வகிப்பிற்கு விவசாய வருமான இல்லை எனில் வரவுகளில் வரிசை எண் 8 கட்டத்தினை காலியாக விடவும்

**NOTE: For every new work mentioned above, Work Registration Form (WR1) has to be attached.**

கையொப்பம்  
முத்திரையுடன்  
Signature with seal

**INSTRUCTIONS TO FILL BUDGET ESTIMATE WORKSHEETS**

In Receipts and Expenses Worksheets:

- Actuals means accounts figures of the budget year minus two, i.e 2015-16
- Approved Estimate means budget approved for pre budget year, i.e 2016-17
- Revised Estimate means revised estimates for the pre budget year, i.e. 2016-17
- Budget Estimates means budget estimates for the budget year, i.e 2017-18
- Please fill up the rows that are applicable in your waqf. Other rows may be left blank. For instance, if waqf does not have agricultural income, item 8 of the receipts statement may be left blank.

FORM 1A  
(see rule 9(1))

BUDGET ESTIMATE FORMAT  
உத்தேச வரவு-செலவு திட்டப் படிவம்

Sl.No.	Particulars	Receipts	Charges
வ.எண்.	விவரங்கள்	வரவுகள்	செலவுகள்
	<b>RECEIPTS</b> <b>வரவுகள்</b>		
1.	Building Rent கட்டிட வாடகை வரவு		
2.	Agricultural land Income விவசாய நில வருவாய் (i) Self Agriculture (i) சுய விவசாயம் (ii) Lease (ii) குத்தகை		
3.	Jumma Collection ஜும்மா வசூல்		
4.	Hundial Collection உண்டியல் வசூல்		
5.	Rent from Vessels பாத்திர வாடகை		
6.	Nikkah Fees நிக்காஹ் கட்டணம்		
7.	Subscription சந்தா கட்டணம்		
8.	Qurbani Skin Income குர்பானி தோல் விற்று வரவு		
9.	Ramzan Donation / Specific Services ரம்ஜான் நன்கொடை / குறிப்பிட்ட சேவைகள்		
10.	New Construction Donation (Capital) புதிய கட்டுமான நன்கொடை (மூலதனம்)		
11.	Miscellaneous Donation இதர நன்கொடை		
12.	Loan Deduction /Advances கடன் பிடித்தம் / முன்பணம்		
13.	Fixed Deposit Receipts வைப்பு நிதி		
14.	Bank Interest வங்கி ஆதாய வரவு		
15.	Transfer to Corpus Fund மூலதன நிதி மாற்றம்		
16.	Tasdik / Yeomiah / Beriz தஸ்திக் / யோமியா / பேரிஸ்		



17.	Miscellaneous Income இதர வரவுகள்		
	<b>CHARGES</b> செலவுகள்		
18.	Salaries சம்பளம் (i) Pesh Imam (i) பேஷ் இமாம் (ii) Mouzhin (ii) மோதினார் (iii) Others (iii) மற்றவை		
19.	Urus / Festival Expenses உரூஸ் / பண்டிகை செலவீனம்		
20.	Shares to Huqdhars ஹக்தார்களின் பங்குத் தொகை		
21.	Agricultural Expenses விவசாய செலவினம்		
22.	Electricity Charges மின் கட்டணம்		
23.	Water Charges குடிநீர் கட்டணம் .		
24.	Printing and Stationery எழுதுபொருள் & அச்சுக்கூலி		
25.	Electrical Items மின் சாதன பொருட்கள்		
26.	Postage Charges தபால் செலவு		
27.	Telephone Charges தொலைபேசி கட்டணம்		
28.	Office Imprest Amount அலுவலக சில்லறை செலவின முன்பணம்		
29.	Repayment of Loan / Advances கடன் பிடித்தம் / முன்பணம் திரும்ப செலுத்துதல்		
30.	Conveyance பயணச் செலவு		
31.	Property Tax / Water Tax சொத்து வரி / தண்ணீர் வரி		
32.	Legal Expenses வழக்கு கட்டணம்		
33.	Charity Expenses தர்ம செலவு		
34.	Audit Fees தணிக்கைக் கட்டணம்		
35.	Waqf Contribution to Board வக்ஃப் சகாயத் தொகை		

36.	Rental Building Maintenance வாடகை கட்டிட பராமரிப்பு		
37.	Miscellaneous Maintenance இதர பராமரிப்பு		
38.	Ramzan Expenses / Specific Services ரம்ஜான் செலவுகள் / குறிப்பிட்ட சேவைகள்		
39.	Meeting Expenses கூட்டச் செலவு		
40.	New Construction Expenses (Capital) புதிய கட்டுமான செலவு (மூலதனம்)		
41.	Miscellaneous Expenses இதர செலவுகள்		
42.	Balance இருப்பு		
	Total மொத்தம்		

**FORM 1B**  
**(See rule 9(1))**

வக்ஃப் சொத்துக்களின் கட்டுமான பதிவு படிவம் (WR1)

**Work Registration Form(WR1) of the Waqf Properties**

i) வக்ஃபின் பெயர்  
Name of the Waqf

ii) கட்டுமானத்தின் உத்தேச மதிப்பீட்டு தொகை  
Estimate Value of the Work

iii) பொதுக்குழு தீர்மான நாள்  
Date of General Body Resolution

iv) வக்ஃபின் நிதியிருப்பு / Source of Financing:-

- a) வக்ஃபின் சேமிப்பு நிதி / Saving in Waqf Fund
- b) நன்கொடை / Donation
- c) நிதி நிறுவனங்களின் கடன்கள் / Loans from Financial Institution
- d) தனிநபர் கடன் / Loan from Individuals
- e) மற்றும், பிற / Others, if any

v) இச்செலவிற்கு ..... ஆண்டுக்கான உத்தேச வரவு-செலவு திட்டத்தில் ஒதுக்கீடுகள் செய்யப்பட்டுள்ளதா ?

	ஆம் Yes	இல்லை No
	<input type="text"/>	<input type="text"/>

Whether the provisions have been made for the constrution work in the Budget Estimate for the year..... ?

vi) கட்டுமானம்/புனரமைப்பு பணிகளுக்கு பொதுக்குழு கூட்டத்தில் தீர்மானம் நிறைவேற்றப்பட்டுள்ளதா ?

	<input type="text"/>	<input type="text"/>
--	----------------------	----------------------

Whether the Construction/renovation work was placed before the General Body Meeting and Resolution passed?

ஆம் எனில் தீர்மான நகல் இணைக்கப்பட்டுள்ளதா ? /If yes whether a copy of resolution is enclosed?

	<input type="text"/>	<input type="text"/>
--	----------------------	----------------------

கையொப்பம் /Signature

- vii) தகுதிவாய்ந்த பொறியாளரிடமிருந்து திட்டமதிப்பீடு தயாரிக்கப்பட்டுள்ளதா ?    
Whether the estimate has been prepared by a competent Engineer?
- ஆம் எனில் வரைபடம் மற்றும் திட்ட மதிப்பீட்டின் நகல் இணைக்கப்பட்டுள்ளதா ? If yes  
whether a copy of Plan and Estimate is enclosed?
- vii) சென்னை பெருநகர வளர்ச்சிக்குழுமம் / உள்ளாட்சி அமைப்புகளிடமிருந்து வரைபட அனுமதி பெறப்பட்டுள்ளதா ?    
Whether the Plan approved by the local body /CMDA?
- vii) கட்டப்படும் கட்டிடம் குத்தகைக்கு விட உத்தேசிக்கப்பட்டுள்ளதா ?    
Whether the building being constructed is proposed to be leased out?
- vii) குத்தகைதாரரிடமிருந்து ஏதேனும் முன்பணம் பெற உத்தேசிக்கப்பட்டுள்ளதா ?    
Whether any advance has been taken from any prospective lessee?
- vii) கட்டப்படும் கட்டிடமானது பொது ஏலம் மூலம் மற்றும் ரூ.1000/-க்கு மேலான மாத வருமானமுள்ளவைகளை நாளிதழில் வெளியீடு செய்யப்பட்டு குத்தகைக்கு விடவேண்டும் என்பதை நிர்வாகக்குழு அறியுமா ?
- Whether the Managing Committee is aware that the building can be leased out only by auction and by offer paper advertisement for income exceeding Rs.1000/- per month.

உறுதிமொழி

**DECLARATION**

ஜனாப்..... முத்தவல்லி/செயலாளர் (அ) தலைவர் ஆகிய நான் .....  
..... என்கிற வக்ஃபின் கீழே கொடுக்கப்பட்டுள்ள தகவல்கள் எனக்கு தெரிந்தவரையிலும், ஆவணங்களின் அடிப்படையிலும் உண்மை என உறுதி அளிக்கிறேன்.

Janab..... Mutawalli/Secretary or President  
..... Waqf hereby declare that the information furnished below is true to the best of my knowledge and as per the records.

நாள் :

Date :

இடம் :

Station:

முத்தவல்லி (அ) செயலாளர்  
(அ) நிர்வாகக்குழு  
தலைவரின் கையொப்பம்  
முத்திரையுடன்

Signature of Muthawalli or  
Secretary or president of  
the Managing Committee  
with seal

FORM 10

(See rule 16 )

NOTICE

Whereas it has been brought to the notice of the undersigned that you have encroached a dimension of \_\_\_\_\_landed property belonging to \_\_\_\_\_Waqf more fully described in the schedule below which is a registered wakf under section 37 of the Wakf Act, 1995( Central Act 43 of 1995 as amended by Act 27/2013).

Therefore, you are hereby called upon to furnish your explanation alongwith relevant records within 15 (Fifteen) days from the date of receipt of this Notice, as to why an application should not be made to the Waqf Tribunal for grant of an order requiring you to remove the encroachment under section 54(1) of the Wakf Act, 1995 ( Central Act 43 of 1995 as amended by Act 27/2013) .

**SCHEDULE**

- 1. Name of the Wakf institution :
- 2. Name of the Encroacher :
- 3. Wakf Property No :
- 4. Total extent of the property encroached :
- 5. Patta No. :
- 6. Survey No. :
- 7. BOUNDARIES
- North by :
- East by :
- South by :
- West by :

CHIEF EXECUTIVE OFFICER

To

.....  
.....

(Name and address of encroacher)

Copy to

- 1. The Superintendent of Wakfs,
- 2. The Wakf Inspector,
- 3. The Muthawalli or Secretary of  
..... (Waqf)

for information

FORM 12 A

(See rule 20 A)

**ANNUAL REPORT REGARDING WAQF INSTITUTIONS  
UNDER THE DIRECT MANAGEMENT OF THE BOARD  
UNDER SEC.65 OF THE WAQF ACT.**

1. Name of the Waqf Institution.
2. Details of Registration of Institution under Section 37.
3. Order No. & date of taking the Institutions under direct management.
4. Name of the Official/person appointed as Administrator of Waqf Institution.
5. Income of the Waqf for the preceding year
6. Steps taken by the Administrator to improve the income of Waqf.
7. Period for which the Waqf is under the direct management and reasons for not entrusting the waqf to the Mutawalli/Managing Committee during the year.
8. Details of immoveable property and the income therefrom.
9. Details of project intended after taking the institution under direct management.
10. No. of Resolutions made after taking the Institution under the direct management.
11. Details of collection of arrears by way of rents / lease amount etc.
12. Details of Waqf contribution paid.
13. Recommendation of Board to the state Government regarding continuance under direct management.

- (i)
- (ii)
- (iii)
- (iv)

CHIEF EXECUTIVE OFFICER  
TAMIL NADU WAQF BOARD

**FORM 22**

(See rule 28 )

**CONTENT OF THE ANNUAL REPORT ON THE WORKING AND ADMINISTRATION OF THE TAMIL NADU WAQF BOARD AND THE ADMINISTRATION OF AUQAF IN THE STATE OF TAMIL NADU****INDEX**

- Section I : ----- Administration and management
- Section II: ----- Financial position
- Section III: ----- Remunerative enterprises
- Section IV: ----- Removal of encroachment, protection and leasing of waqf property
- Section V : ----- Status of litigation with details of number of cases filed / defended in Tribunals and courts and the results
- Section VI: ----- Development works
- Section VII: ----- Religious works including maintenance of mosques and shrines.
- Section VIII: ----- Charity
- Section IX : ----- Grant of educational and vocational institutions and centres
- Section X: ----- Any other activity

**Section 1 : Administration and management****1. Jurisdiction:-**

- (i) The area and population of Muslims.
- (ii) Number of auqaf
- (iii) Number of circle and branches, if any.
- (iv) Number of mutawallis.
- (v) Number of waqf institutions.
- (vi) Status of survey of waqf properties.
- (vii) Number of new waqf registered during the year.

**2. Personnel :-**

- (i) Number and names of Board members
- (ii) Number of members by election and their names along with the electoral colleges.
- (iii) Number of members by nomination, their names and category.
- (iv) Chairperson-name and date of election.
- (v) Chief Executive Officer – name and period from which working
- (vi) Names of other officers (office and field)

### 3. Meetings and attendance:-

- (i) Number of ordinary and special meetings of the Board and meetings adjourned meetings.
- (ii) Regularity in holding of Board's meetings and attendance of members in the meetings.
- (iii) Whether meetings of the Board held as per Rules and Regulations. If not, reason thereof.
- (iv) Information regarding agenda and resolution-Number of resolutions
  - (a) tabled during the year;
  - (b) passed;
  - (c) discussed and withdrawn;
  - (d) referred again by the Chief Executive Officer to the Board;
  - (e) referred by the Chief Executive Officer to the State Government and
  - (f) dropped.

### 4. Committees

- (i) Number of Standing Committees, their functions alongwith names of members.
- (ii) General summary of work of each Committee, average attendance and comments of the Board regarding the Standing Committees.

5. Summary of other meetings held in the head office or elsewhere during the year.

6. Date and details of Annual General meeting of the Board.

### Section II: Financial Position

1. Summary of the accounts during the year

Head of account	Opening balance	Receipt during the year	Expenditure during the year	Closing balance
(1)	(2)	(3)	(4)	(5)
Auqaf account				

2. Investments, loans and grants: Details of capital investments ,loans and grants may be given.

3. Audit:-

- (i) The period for which the audit has been completed under section 80, and action taken on the audit report.
- (ii) Cases of mis-appropriation of money by the waqf institutions and action taken under the provisions of the Waqf Act, 1995 by the Tamil Nadu Waqf Board.
- (iii) Cases of improvement in the finances of any waqf, whether under direct management.
- (iv) Vigilance cases against the staff of Board.



### Section III: Remunerative enterprises

1. Development of waqf properties from the funds of the Board or loans from Central Waqf Council or any other institution and the achievements thereof and increase in the income by the development of the waqf.
2. Details of any other commercial project taken by the Board.

### Section IV : Removal of encroachments, protection and leasing of waqf property.

1. Whether the list of encroachments is maintained by the Board and a programme to identify the encroachment on waqf properties is taken up by the Board. If so, details thereof.
2. Progress in implementation of the relevant provisions of the Waqf Act, 1995 to remove encroachments. Implementation of the orders and requisition sent to the Collector and Executive Magistrates regarding the removal of encroachment and restoration of waqf properties to be given with the action taken in detail. Problems faced by the Board in enforcement of orders to be highlighted. Information for removal of encroachment to be given in the following table: .

Sl.No.	Category of waqf	Number of encroachments detected	Number of encroachments removed	Number of cases where proceedings are pending
(1)	(2)	(3)	(4)	(5)

3. Leasing of waqf properties : Total number of waqf properties leased. Number of proposals for lease received and disposed of by the Board. Amount of lease, donation etc. received to be given in details.

### Section V: Status of litigation

1. Details of applications, suits and writ petition pending in various courts to be given. Expenditure incurred by way of counsel fees to be given in the report. The efficiency of the panel of Advocates to be examined by checking number of cases in which orders are passed in favour of the Board.
2. Number of applications filed and defended in Tribunal and writs and suits filed in other courts during the year. Expenditure on counsel fee and other expenditure in legal cases during the year to be given.
3. Regarding Tribunals, the number of appeals and applications filed their disposal by each Tribunal may be reviewed. Problems faced by the Tribunal(s) in the disposal of cases may be highlighted. The Tribunal fee collected and its remittance to the waqf fund to be examined.

### **Section VI : Development works**

1. Details of construction of buildings in head office and branch offices and schools etc. with their estimate and expenditure during the year.
2. Maintenance of all such buildings mentioned in para (1) to be given with estimate and expenditure on maintenance.
3. Development and maintenance of waqf property (not religious ) like boundary walls etc, with estimate and expenditure during the year.

### **Section VII : Religious work**

1. Details of construction of mosques with estimate and expenditure.
2. Details of maintenance expenditure of mosques, dargahs etc, along with amount of electricity bills.
3. Amount spent on urs and other festivals.
4. Details of salary or Imams and moazzins with number in different categories.
5. Details of grants to mosques.

### **Section VIII: Charity**

1. Amount of pension of widows and orphans and details of their number district wise.
2. Amount of pension of retired Imams with details
3. Amount of other charity, like marriage of poor girls and others.
4. Amount of scholarship and number of students with classes.
5. Any other expenditure.

### **Section IX: Grant to educational and vocational institutions and centres**

1. Details of expenditure on schools directly managed by the Board with their names, number of teaching staff etc.
2. Details of recurring grants to school, college etc. run by private organizations with the names of educational institutions.
3. Details of recurring grants to madarsa's with their names and place.
4. Information of one time grant of schools, colleges, madarsa's etc. with name of institution, their address and amount of grant.
5. Details of grants to vocational centre.
6. Details of activities with expenditure on the promotion or Urdu.

### **Section X : Any other activity**

1. Visit of distinguished persons and address.
2. Relationship between the Board and the Chief Executive Officer in the smooth administration of the Board.
3. Inspection of Waqf Committees, Waqf Institutions an inspection by the Chief Executive Officer or other officers and the compliance of the said inspection.
4. Action taken on the review by the Government on the annual report of the preceding year.

**Conclusion**

Any other important matter affecting the general Administration of the Board and the waqf institutions.

**CHIEF EXECUTIVE OFFICER  
TAMIL NADU WAQF BOARD  
BOARD**

**CHAIRPERSON OF  
TAMIL NADU WAQF**

**CHANDRA MOHAN. B  
PRINCIPAL SECRETARY TO GOVERNMENT**

//True copy//

*M. Abdul mutalib*  
5.11.2020  
**Section Officer**