including donations made to it or Five million whichever is less and the amount exceeding this figure shall be invested by the approval of the Board of Management.

(c) Accounts operating at Regional and Sub Offices have been described on page clause No 4 of this document.

37. **Books of Account**

The Secretary Finance shall ensure maintenance of proper Account books. The books of account shall be kept at the registered office of the Society. In case of Regional Office / Sub Office proper maintenance of books shall be kept in the offices of respective Regional and Sub offices.

38. **Audit**

The account of the Society shall be properly audited every year by a firm of Chartered Accountants appointed by the Board of Management. The accounts of Al-Khidmat Regional Offices / Sub Offices shall be audited by an Auditor to be nominated by the Board of Management.

SUPPLEMENTARY PROVISIONS RELATING TO TAX

39. The Society shall abide by and adhere to the following rules:

a) The Society shall get its annual accounts audited from a firm of Chartered Accountants.

b) The Society shall, in the event of its dissolution, after meeting all liabilities, transfer all its assets to an Institution, fund, trust, society or organization, which is an approved non-profit organization, and intimation of such transfer will be given to Commissioner, Federal Board of Revenue, within three months of the dissolution.

c) The Society shall utilize its money, property or income or any part thereof, solely for promoting its objects.

d) The Society shall not pay or transfer any portion of its money, property or income, directly by way of dividend, bonus or profit, to any of its members(s) or the relative or relatives of member or members.

e) The Society shall maintain its banks accounts with a scheduled bank or in a post office or national saving organization, National Bank of Pakistan or national commercialized banks.

f) The Society shall regularly maintain its books of accounts in accordance with generally accepted accounting principles and permit their inspection to the interested members of the public, without any hindrance, at all reasonable times.

NIAMAT ULLAH KHAN
President,
Al-Khidmat Foundation Pakistan

Syed Ih...ah Waqas
Secretary General,
Al-Khidmat Foundation Pakistan

g) The Society shall restrict the money validly set apart or not utilized to twenty five percent (25%) of the income including surplus worked out of amount of donations made to it. Provided that certificate will be provided to the Commissioner, Federal Board of Revenue that the amounts so in excess of the said limit have been invested in Government Securities or any of mutual funds registered with Securities and Exchange Commission of Pakistan subject to the condition that such deposit / investment in or through the financial institution(s) shall not exceed 1/3rd of the surplus at the end of the year as mentioned.

MISCELLANEOUS

40. **General**
On all such matters, as are not provided by these Articles of the Society, the rules which the Board of Management may pass hereinafter, shall apply.

41. **Amendment**
Amendments in the Rules and Regulations of the Society may be made by the Board of Management by a 3 / 5 majority of the total members of the Board after final approval of the General Council.

42. **Bye-Laws**
The Board may frame bye-laws for the matters not specifically or sufficiently provided in the Articles of Association.

43. **Indemnity**
The members of the Board and the functionaries of the Society shall be indemnified by the Society against all losses, damages and expenses occasioned by any error of judgment or oversight in their duties of office. The Society shall also indemnify them against all expenses necessarily incurred by them in the defense of any action, suit or proceeding in which any of them are made parties by reason of being or having been office bearers of the Board of functionaries of the Society.

44. **Dissolution**
That, in the event of dissolution of the Society, its assets, left after meeting its liabilities, if any, shall be transferred by the Board of Management to any other institution(s) or trust or Society working for the same cause.

We, the undersigned office bearers of the Board of Management, certify the above to be a true copy of Rules and Regulations (Articles) of the Al-Khidmat Foundation Pakistan:

( )
President
NIAMATULLAH KHAN
President,
Al-Khidmat Foundation Pakistan

( )
Secretary Board
Syed Ihsanullah Waqas
Secretary General,
Al-Khidmat Foundation Pakistan