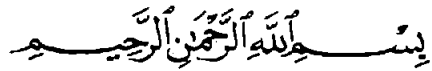


No. S 3



**RELIGIOUS COUNCIL AND KADIS COURTS ACT
(Chapter 77)**

MOSQUE CONSTRUCTION FUND RULES, 2026

ARRANGEMENT OF RULES

Rule

PART 1

PRELIMINARY

1. Citation and commencement
2. Interpretation

PART 2

BOARD OF TRUSTEES

3. Establishment of Board of Trustees
4. Membership of Board
5. Public servant
6. Meetings of Board
7. Termination of appointment of members of Board
8. Vacancies in office of Board
9. Liability of members
10. Disclosure of members on interest in transactions with Fund
11. Functions and duties of Board
12. Functions and duties of Board in finance of Fund

13. Board to comply with directions of Majlis

PART 3

SECRETARIAT

14. Secretariat to Fund
15. Functions and duties of Secretariat

PART 4

POWERS OF MAJLIS

16. Powers of Majlis
17. Majlis to delegate functions and powers
18. Power to make directions
19. Accounts of Fund

PART 5

GENERAL

20. Audit
21. Powers of auditor
22. Presentation of financial statements and audited reports
23. Exemption of money and revenue of Fund
-

**RELIGIOUS COUNCIL AND KADIS COURTS ACT
(Chapter 77)**

MOSQUE CONSTRUCTION FUND RULES, 2026

In exercise of the power conferred by section 203(j) of the Religious Council and Kadis Courts Act, His Majesty the Sultan and Yang Di-Pertuan in Religious Council hereby makes the following Rules —

PART 1

PRELIMINARY

Citation and commencement

1. These Rules may be cited as the Mosque Construction Fund Rules, 2026 and shall commence on the same date as the Religious Council and Kadis Courts Act (Amendment) Order, 2026.

Interpretation

2. In these Rules, unless the context otherwise requires —

"assets" includes movable and immovable properties of various nature;

"Board" means the Board of Trustees of the Mosque Construction Fund established by rule 3;

"Chairman" means the Chairman of the Board appointed under rule 4(1);

"financial year" means a period of 12 months ending on the 31st day of December of every year;

"Secretariat" means the Secretariat to the Fund appointed under rule 14.

PART 2

BOARD OF TRUSTEES

Establishment of Board of Trustees

3. There shall be established a Board of Trustees called the Board of Trustees of the Mosque Construction Fund which shall fully benefit the application of the Fund.

Membership of Board

4. (1) The members of the Board shall be appointed by His Majesty the Sultan and Yang Di-Pertuan, on the advice of the President of the Majlis and after consultation with the Majlis, consisting of —

(a) the Vice-President of the Majlis as the Chairman;

(b) the Deputy State Mufti as the Deputy Chairman;

(c) a representative of the State Mufti;

(d) the Secretary to the Majlis;

(e) the Permanent Secretary at the Office of the Prime Minister or his representative;

(f) the Permanent Secretary, Ministry of Development or his representative;

(g) the Permanent Secretary, Ministry of Finance and Economy or his representative;

(h) the Permanent Secretary, Ministry of Religious Affairs or his representative;

(i) the Permanent Secretary, Ministry of Home Affairs or his representative;

(j) the Director of Mosque Affairs as a member and the Secretary to the Board;

(k) two other members of the Majlis; and

(l) any other professional who possesses the qualification, knowledge or experience in financial institutions.

(2) The appointed members shall be from among subjects of His Majesty the Sultan and Yang Di-Pertuan who are Muslims.

(3) The members appointed under subrule (1) shall hold office for a term not exceeding 3 years and may be reappointed.

(4) Subrule (3) does not apply to the Chairman, Deputy Chairman and Secretary to the Board.

(5) If the Chairman is unable to exercise his functions under these Rules due to illness, absence from Brunei Darussalam or for any other reason, his functions shall be exercised by the Deputy Chairman.

Public servant

5. All members of the Board are deemed to be public servants for the purposes of the Penal Code (Chapter 22).

Meetings of Board

6. (1) The Chairman shall summon meetings of the Board as often as may be required, but not less than once in 4 months.

(2) At every meeting of the Board, a quorum shall consist of seven members including the Chairman or the Deputy Chairman, and decisions shall be adopted by a simple majority of the members present and voting except that in the event of an equality of votes, the Chairman shall have a casting vote.

(3) No business shall, with the exception of adjournment, be transacted and no resolution or action of the Board is valid unless a quorum is present.

(4) The Board may invite to its meeting any person who is not a member of the Board if the business before the meeting renders the presence of such person desirable and the person so invited is entitled to take part in the discussion, but not to vote.

(5) Subject to the provisions of these Rules, the Board may determine its own meeting procedure and make regulations for carrying out its duties.

(6) The Board shall cause proper records of its meeting proceedings to be kept.

Termination of appointment of members of Board

7. His Majesty the Sultan and Yang Di-Pertuan may, on the advice of the Majlis, terminate the appointment of any member of the Board appointed under rule 4(1) if he —

(a) resigns his office, in writing to the Majlis through the Secretary to the Board;

(b) becomes of unsound mind or incapable of carrying out his duties;

(c) becomes bankrupt or suspends payment to or compounds with his creditors;

(d) is convicted by any court of an offence involving dishonesty, fraud or moral turpitude;

(e) is absent, without any reasonable cause, from three consecutive meetings of the Board; or

(f) fails to comply with his functions and duties under these Rules.

Vacancies in office of Board

8. (1) If any member of the Board has died or is terminated in any circumstances under rule 7 or otherwise vacated his office before the expiry of his appointment, His Majesty the Sultan and Yang Di-Pertuan may, on the advice of the Majlis, appoint another qualified person for the residue of the term of appointment for which his predecessor was appointed.

(2) All acts done by the Board shall, notwithstanding any vacancy in the Board or it appears that there was a defect in the appointment of any person purporting to be a member thereof, be valid as if no such vacancy or defect had existed.

Liability of members

9. No member of the Board shall incur any personal liability for any loss or damage caused by any act or omission in the administration of the affairs of the Fund unless such loss or damage is occasioned by an intentionally wrongful act or omission on his part.

Disclosure of members on interest in transactions with Fund

10. (1) Any member of the Board who has or has acquired directly or indirectly by himself, through a partnership or his representative —

(a) any part or interest —

(i) in any contract dealt with by the Board;

(ii) in any work done for the Board;

(iii) in any company or firm or in respect of any business in which the Board considers to enter into a contract with; or

(b) any beneficial interest in land proposed to be acquired, purchased by the Majlis in connection with the Fund or otherwise operated by the Board which it knows to be involved or likely to be involved in any project or scheme approved or proposed to be approved by the Majlis,

shall declare the nature and the extent of the part or interest of the member to the Board.

(2) The declaration required to be made by the member under subrule (1) shall be made at the meeting of the Board in which any question in connection with the contract, acquisition, purchase, dealings, project or scheme is first being considered, or if on the date of the meeting the member does not have any such part or interest, at the subsequent meeting held after he acquires the part or interest, and in the case where a member acquires any such part or interest in any contract entered into by the Board after the contract is made, the declaration shall be made on the first meeting held after the member acquires such part or interest.

(3) For the purposes of these Rules, a general notice given by a member to other members with the purpose that he is a member of any particular company or firm and deemed to have interest in any contract which, after the date of such notice, may be made with or by the company or firm, is deemed to be a sufficient declaration of interest in relation to any contract or application so made.

(4) The notice under subrule (3) shall have no effect unless it is given at a meeting of the Board or the member concerned takes reasonable measures to ascertain that it is presented and read at the subsequent meeting of the Board after it is given.

(5) Every declaration made pursuant to this rule shall be recorded in the minutes of the meeting at which the declaration is made or read.

(6) A member who has any part or interest shall —

(a) not vote on any resolution or question in relation to any contract, acquisition, purchase, dealings, projects or schemes dealt with by the Board in which he has any part or interest, whether he has declared it or not;

(b) not take part in any discussion (except on the invitation of the Board) or make decisions in relation to the contract, acquisition, purchase, dealings, projects or schemes dealt with by the Board or any matter connected therewith, and if he does so his votes shall not be counted; and

(c) not be counted in the quorum present at the meeting for the purpose of the resolution or question.

Functions and duties of Board

11. The Board shall be wholly responsible to the Majlis and shall, for the purpose of implementing these Rules —

(a) review proposals to source the Fund;

- (b) review budget proposals of the Fund;
- (c) review project proposals of the Fund;
- (d) verify the project payment claim in respect of the Fund;
- (e) review, verify and submit to the Majlis any amount of payment required for any matter in respect of the Fund;
- (f) revise and submit a full report on all proceedings of the Fund to the Majlis;
- (g) subject to the approval of the Majlis, and on behalf of the Majlis, purchase, sell, transfer, dispose, charge or mortgage any asset if the Board considers it is for the interest of the Fund;
- (h) give any direction to the Secretariat for the purpose of implementing the proceedings of the Fund; and
- (i) subject to the approval of the Majlis, implement other lawful matters in accordance with *Hukum Syara'* and the laws for the interest of the Fund.

Functions and duties of Board in finance of Fund

12. In the financial affairs of the Fund, the Board shall be responsible —

- (a) to ensure that the accounting records are duly and properly kept to show and explain all dealings of the Fund, and which are such as to disclose at any time, with reasonable accuracy, the financial position of the Fund at the time, containing —
 - (i) entries showing from day to day all sums of money contributed to the Fund and expended from the Fund, and the matters in respect of which the contribution and the expenditure takes place; and
 - (ii) a record of the assets and liabilities of the Fund;
- (b) to ensure that a financial statement is prepared for each financial year of the Fund;

(c) to ensure that an annual report is prepared for each financial year of the Fund containing —

- (i) reports on the activities of the Fund during that year; and
- (ii) other information in respect of the Fund or the Board;

(d) to submit the annual report to the Majlis within 3 months from the end of the financial year and attached to it the financial statement prepared for that relevant financial year under this rule;

(e) to submit budget proposal of the Fund to the Majlis.

Board to comply with directions of Majlis

13. In exercise of the powers and the performance of its functions and duties under these Rules, the Board shall comply with all the directions issued by the Majlis.

PART 3

SECRETARIAT

Secretariat to Fund

14. (1) The Department of Mosque Affairs, Ministry of Religious Affairs, shall be the Secretariat to the Fund which shall be responsible for the general administration and day to day proceedings of the Fund.

(2) The Director of Mosque Affairs shall be the Head of the Secretariat.

Functions and duties of Secretariat

15. The Secretariat shall be fully responsible to the Board, particularly in but not limited to —

(a) collecting, receiving and managing the moneys of the Fund contributed from the public and the government and non-government institutions;

(b) planning the project and drafting the project paperwork for source of the Fund;

(c) negotiating with the parties relating to such project;

- (d)* ensuring the project runs smoothly;
- (e)* preparing and submitting a report on the proceedings of every such project to the Board;
- (f)* revising, reviewing and distributing the project payment claims for approval by the Board;
- (g)* preparing and keeping the accounting records and the financial statements of the Fund;
- (h)* preparing and submitting annual reports to the Board;
- (i)* preparing and submitting budget proposals of the Fund to the Board;
- (j)* implementing the decisions of the Majlis and such other matters as the Majlis may determine for the purposes of the provisions of the Act and these Rules; and
- (k)* such other matters as the Board may direct.

PART 4

POWERS OF MAJLIS

Powers of Majlis

16. (1) The Majlis shall have general powers on the Fund to —
- (a)* authorise and approve any project proposal of the Fund;
 - (b)* authorise and approve the withdrawal of money collection from the Fund for application under section 123B; and
 - (c)* purchase any asset using the money of the Fund if the Majlis considers it is for the interest of the Fund.
- (2) For the purposes of these Rules, the Majlis may accept money contribution for the purposes of application under section 123B.
- (3) The Majlis may sell, convey, assign, surrender and produce, dispose of, charge or mortgage, lease, reassign, transfer or otherwise release, or deal with,

any asset of the Fund, vested in the Majlis, if the Majlis considers it is for the interest of the Fund.

Majlis to delegate functions and powers

17. (1) The Majlis may delegate to the Board the exercise of any power or the performance of any duty conferred or imposed on the Majlis by these Rules, except for the power of delegation conferred by these Rules.

(2) A delegation under subrule (1) may be made subject to such conditions as the Majlis may determine in the instrument of delegation.

(3) The Majlis may continue to exercise any power and perform any duty conferred or imposed on it notwithstanding the power is delegated to the Board.

Power to make directions

18. (1) The Majlis may issue to the Board such directions not contrary to these Rules with regards to the policies to be followed in the exercise of the powers conferred and duties imposed on the Board under these Rules.

(2) The Majlis may make any direction generally required in implementing the provisions of these Rules in respect of the Fund and may in such direction specify —

(a) the mode of collection and payment of money into the Fund and matters relating thereto;

(b) the procedure of depositing and withdrawing the money of the Fund;

(c) the withdrawal limit of the money of the Fund;

(d) the form and register used; and

(e) such other necessary matters in implementing the provisions of these Rules.

Accounts of Fund

19. (1) The Majlis shall open and maintain such bank accounts for the Fund as it thinks fit.

(2) All moneys received for the application of the Fund by or for the Majlis shall be deposited into the account of the Fund.

(3) Payment by the Majlis for an amount exceeding \$50 shall be made by cheque.

(4) Cheques issued on the account of the Fund shall be signed by the President or the Vice-President and the Secretary to the Majlis.

PART 5

GENERAL

Audit

20. (1) The accounts and financial statements of the Fund shall be audited annually by —

(a) the Auditor General; or

(b) any person who has been authorised to perform the duties required by the Companies Act (Chapter 39) to be performed by an auditor, who shall be appointed annually by the Majlis:

Provided that where the accounts of the Fund have been audited by a person appointed under paragraph (b), they may be verified by the Auditor General before they are submitted to the Majlis pursuant to rule 12(d).

(2) The auditor shall in his report state —

(a) whether the financial statements show fairly the financial transactions and the state of affairs of the Fund;

(b) whether proper accounting and other records have been kept, including records of all assets of the Fund whether purchased, donated or otherwise;

(c) whether the receipts, expenditure, investment of moneys and the acquisition and disposal of assets by the Board during the financial year have been in accordance with the Act; and

(d) such other matters arising from the audit as he considers should be reported.

(3) The auditor shall, as soon as practicable after the accounts have been submitted for audit, send a report of his audit to the Board.

(4) The auditor shall submit such periodical and special reports to the Board and to the Majlis as may appear to him to be necessary or as the Board or the Majlis may require.

(5) The remuneration of the auditor shall be paid out of the Fund.

Powers of auditor

21. (1) The auditor or any person authorised by him is entitled at all reasonable times to full and free access to all accounting and other records relating directly or indirectly to the financial transactions of the Fund.

(2) The auditor or a person authorised by him may make copies of or make extracts from any such accounting and other records.

(3) The auditor may require any person to provide him with such information in the possession of that person or to which that person has access as the auditor considers necessary for the purposes of his functions under these Rules.

(4) Any person who refuses or fails without any reasonable cause to allow the auditor access to any accounting and other records of the Fund in his custody or power or to give any information possessed by him as and when required or who otherwise hinders, obstructs or delays the auditor in the performance of his duties or the exercise of his powers under these Rules is guilty of an offence and liable on conviction to a fine not exceeding \$1,000 and, in the case of a continuing offence, to a further fine not exceeding \$100 for every day or part thereof during which the offence continues after conviction.

Presentation of financial statements and audited reports

22. (1) As soon as the accounts of the Fund and the financial statements have been audited in accordance with the provisions of these Rules, a copy of the audited financial statements signed by the Chairman, together with a copy of any report made by the auditor, shall be submitted to the Majlis.

(2) Where the Auditor General is not the auditor, a copy of the audited financial statements and any report made by the auditor shall be forwarded to the Auditor General at the same time as they are submitted to the Majlis.

(3) The Majlis shall, as soon as practicable, cause a copy of the audited financial statements and of the auditor's report to be presented to His Majesty the Sultan and Yang Di-Pertuan.

(4) The audited financial statements shall be published in the *Government Gazette*.

Exemption of money and revenue of Fund

23. The Fund shall be exempted from the requirements under the Subscriptions Control Act (Chapter 91).

Made this 18th. day of Rejab, 1447 Hijriah corresponding to the 8th. day of January, 2026 at Our Istana Nurul Iman, Bandar Seri Begawan, Brunei Darussalam.

**HIS MAJESTY
THE SULTAN AND YANG DI-PERTUAN,
BRUNEI DARUSSALAM.**