

The Orissa Hindu Religious Endowments Rules, 1959

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Notification No. 354-End. -18/58-End., dated the 15th January, 1959. - In exercise of the powers conferred by Section 76 of the Orissa Hindu Religious Endowments Act, 1951 (Orissa Act 11 of 1952) and in supersession of all rules on the subject, the State Government make the following rules, the same having been previously published as required by Sub-section (3) of the said section of the Act, namely :

1. Short title and commencement. - (1) These rules may be called the Orissa Hindu Religious Endowments Rules, 1959.

(2) They shall come into force at once.

2. Definitions. - In these rules -

(i) "**Act**" means the Orissa Hindu Religious Endowments Act, 1951 (Orissa Act 11 of 1952);

(ii) all the words and expressions used in these rules shall have the same meaning as are respectively assigned to them in the Act.

Rule under Section 6

3. Conditions of services. - The conditions of services of officers referred to in Section 6 of the Act, such as pay, pension, provident fund, leave and travelling allowances shall be regulated by rules obtaining for Government servants and such other rules as the State Government may from time to time make.

Rule under Section 19

4. Procedure for obtaining order of sanction under Section 19. - [(1) For the purpose of obtaining necessary sanction from the Commissioner for exchange, sale, mortgage or a lease of a term exceeding five years, the trustee shall have to file an application in the mode prescribed under Rules 36 to 41.]

(2) *Manner of publication of the order of sanction by Commissioner* - A copy of the order passed by the Commissioner under Sub-sections (1) and (2) of Section 19 relating to the exchange, sale, mortgage or lease for a term exceeding five years shall, in addition to being communicated to the State Government and to the trustee or trustees concerned and to the intended alienees, be published by affixture-

(a) on the notice board or the front door of the religious institution concerned;

(b) in a conspicuous place of the village where the property in question is situate.

Rules under Section 24

5. Form of application and presentation thereof. - Every application under Clause (a) of Sub-section (2) of Section 24 shall be in Form 'A' of the Appendix to these rules and shall be presented to the Collector in person or by a pleader. The Commissioner or the Assistant Commissioner may present their applications by registered post.

6. The application shall be accompanied by as many copies thereof as are required for service on each of the persons mentioned in Clause (b) of Sub-section (2) of Section 24 hereinafter referred to as 'Clause (b)' in these rules.

If the application is made on the ground specified in Sub-clause (i) of Clause (a) of Sub-section (2), it shall be accompanied by a certified copy of the deed under which the Inam or Jagir or part thereof was alienated.

7. On the receipt of an application under Clause (a) of Sub-section (2) the Collector shall, if he is satisfied that the application is in conformity with the provisions of Clause (a) of Sub-section (2) of Section 24, give notice of the same to the persons mentioned in Clause (b) and fix a date for the enquiry which shall not be less than thirty days from the date of receipt of the application or its refiling under the following proviso, as the case may be :

Provided that the Collector may at his discretion an application if the same is not in conformity with the said provisions for refiling within a reasonable time.

8. Service of notice. - (1) In case where the Collector acts on the application presented under Clause (a) of Sub-section (2), the notice referred to in Clause (b) shall be in Form '8' of the Appendix and shall be accompanied by a copy of the application and in cases where the Collector acts on his own motion under the clause of the said subsection the notice referred to in Clause (b) shall be in Form 'C' of the Appendix.

(2) The service of these notices shall be effected-

(a) in the case of the Commissioner or Assistant Commissioner, by a copy being sent by registered post to the Commissioner or Assistant Commissioner, as the case may be ;

(b) in the case of each of the other persons mentioned in Clause (b)-

(i) by delivery of a copy to such person or to some adult male member of his family at his usual place of residence or to the authorised agent of such person or by registered post, or

(ii) by affixture of a copy on some conspicuous part of the last known residence of such person or on some conspicuous part of the village where the Inam or Jagir land of the religious institutions are situate.

9. During the enquiry under Clause (b), the Collector shall hear and record the substance of the evidence adduced by the parties and admit such relevant documentary evidence as he may deem necessary.

Rule under Section 24 (c)

10. Publication of the order of resumption. - A copy of every order of resumption passed under Sub-clause (a) shall be published in the Oriya language-

(i) in an Oriya newspaper having circulation in the locality;

(ii) by affixture on a conspicuous place-

(a) in the Math or temple concerned, or

(b) if the religious institution has ceased to exist in a conspicuous place in the village.

Rules under Section 24 (d) (i)

11. Time for filing appeals. - (1) The time allowed to a party preferring an appeal to the Collector of the district against the order passed under Clause (a) shall be sixty days from the date of the order after excluding the time, if any, for obtaining an authenticated copy of the order.

(2) Such appeals shall be presented to the Collector of the district in person or by pleader and shall be accompanied-

(a) by an authenticated copy of the order appealed against; and

(b) by as many copies of the memorandum of appeal as are required for service on each of the persons mentioned in Clause (b).

12. (1) One receipt of any such appeal, the Collector of the district shall fix a date for enquiry and give notice as required under Sub-clause (i) of Clause (d) of Section 24 in Form 'D' of the Appendix. Every such notice shall be accompanied by a copy of the memorandum of appeal and shall be served in the manner prescribed in Sub-rule (2) of Rule 8.

(2) At the enquiry, the Collector of the district shall peruse the evidence recorded by the Collector under Rule 9, hear the parties who may appear before him and pass an order as required under Sub-clause (1) of Clause (d) of Sub-section (2) of the said section.

(3) No additional evidence, whether oral or documentary shall be produced by the parties before the Collector of the district unless he thinks it to be indispensable for reasons to be recorded in writing for meeting the ends of justice.

Rules under Section 25

13. Procedure for holding enquiries under Section 25. - The Commissioner shall, in any proceeding taken up by or instituted before him under Section 25 hold a summary enquiry in accordance with the procedure laid down in Rule 43 and shall, if he is so satisfied, send requisition to the Collector of the district to deliver possession of the

properties on question to the trustee of the institution or any person discharging the functions of the said trustees.

14. The Collector on receipt of requisition under Section 25 shall, after giving reasonable notice of the person in possession of the said property and to the trustee or trustees concerned, cause delivery of possession of the property to the person to whom it is to be delivered as per the requisition ' of the Commissioner.

Rule under Sections 28 and 35

15. (1) The maintenance allowance of a hereditary trustee under Section 28 (6) or 35 (4) may be fixed annually by the Commissioner and shall, in no case, exceed twelve hundred rupees a year. The rates of maintenance shall be as follows :

(a) 12 per cent of the net annual income of the religious institution concerned if it is less than Rs. 1,000;

(b) 10 per cent of the net annual income when it is Rs. 1,000 but less than Rs. 2,500;

(c) 8 per cent of the net annual income when it is Rs. 2,500 but less than Rs. 5,000;

(d) 6 per cent of the net annual income when it is Rs. 5,000 but less than Rs. 10,000;

(e) 5 per cent of the net annual income when it is Rs. 10,000 or more:

Provided that in a deserving case a suitable portion of the Prasad can be allowed by the Commissioner towards maintenance over and above the amount prescribed above.

(2) The said allowance may be paid to the trustee by monthly instalments, provided the funds of the institution so permit.

[15A. Disposal of proceeding under Section 28 (2). - Any proceeding taken up under Sub-section (2) of Section 28 shall as far as practicable, be disposed of within a period of six months from the date of framing of charges under the said sub-section.]

Rule under Section 41

16. No dispute under Section 41 or coming within the purview of that section shall be entertained or taken notice of unless it is affixed with a Court-fee as required under the Schedule and conforms to the requirements under Rules 39, 40, 41, 42 and 44.

Rules under Section 42

17. (1) When the Assistant Commissioner proposes to take action under Clause (a) of Sub-section (1) of Section 42 on his own motion or on the receipt of an application he shall give notice of his proposal or of the application, as the case may be, to the trustee or trustees and the persons having interest calling upon them to submit any representations they wish to make before a date to be fixed in such notice. After receipt of such representations, he shall fix a date for consultation with trustee or trustees and

persons having interest and consider such representation and if he is satisfied that it is necessary and desirable to do so, he shall, after recording his reasons, by order, frame a scheme for the administration of the institution.

(2) In the case of religious institutions falling under Clause (b) of Sub-section (1) of Section 42 of the Act, the Commissioner after receipt of a report from the Assistant Commissioner shall give notice by publication to the trustee or trustees and the persons having interest calling upon them to submit any representations they wish to make before a date to be specified in such notice. After receipt of representations the Commissioner shall fix a date for holding an enquiry. On the date so fixed for enquiry or as soon thereafter as may be convenient, the Commissioner shall examine the witnesses produced by either party. He will also admit such of the documentary evidence which is relevant to the enquiry. In making such an enquiry he shall, as far as may be, follow the procedure under the provisions of the Code of Civil Procedure, 1908. After the holding of such an enquiry if the Commissioner is satisfied that in the interest of the proper administration of the religious institution a scheme of administration should be settled he shall pass an order accordingly.

(3) In the matter of settling a scheme, the Commissioner shall give notice by publication to the trustee or trustees and the persons having interest calling upon them to submit proposals as to how best such a scheme may be framed before a date to be specified in such notice. The Commissioner shall consider such proposals and settle a scheme for the institution as provided in Sub-section (2) or (3) of the said section, as the case may be.

18. (1) Every order setting, modifying or cancelling a scheme under Sub-sections (1) and (6) of Section 42 shall be published as follows :

- (i) by affixture on the notice-board or front door of the Math or temple concerned ;
- (ii) by publication in the *Orissa Gazette* at the cost of the temple or Math concerned.

Rule under Section 43 (4)

19. The manner of publication of the order of the Assistant Commissioner under Sub-section (4) of Section 43 of the Act shall be the same as provided in Rule 18.

Rule under Section 54

20. Removal of Executive Officer. - (1) The procedure laid down for the suspension, removal or dismissal of a trustee under Sub-section (2) of Section 28 shall be followed for the suspension, removal or dismissal of the Executive Officer.

(2) The Commissioner or Assistant Commissioner, as the case may be, before passing the final order of removal or dismissal shall consult the trustee or trustees of the institution concerned.

Rule under Sections 60 (2) and 76 (j)

21. (1) The accounts of any religious institution shall be audited at the office of the religious institution concerned or at such other place as the Commissioner may by a special order on that behalf direct from time to time.

(2) While auditing the accounts of a religious institution, the auditors shall examine and state in their report-

(a) whether there have been deviations-

(i) from annual dictum, if any, fixed in respect of its services; and

(ii) from its budget;

(b) whether the various items of income have been realised in time and whether legal steps to recover amounts overdue have been taken;

(c) whether proper investments of its surpluses and balances have been made;

(d) whether every item of its expenditure has been sanctioned by the authority competent in that behalf and is supported by a proper voucher;

(e) whether there has been any diversion of its funds for purposes other than those for which the endowment was established;

(f) whether a correct inventory of its valuables has been maintained;

(g) whether a correct list of its liabilities has been maintained;

(h) whether its assets including its cash balances, have been verified by him and whether the cash balance was readily forthcoming for verification;

(i) whether the accounts and registers required to be maintained are maintained properly;

(j) whether all collections have been brought into account without delay;

(k) whether any claim has been barred by limitation and if so, the reasons therefor.

(l) The auditor shall also mention in his report-

(i) *Contents of the audit report* - (i) Cases of illegal transfers of immovable properties by the trustee;

(ii) cases of illegal exchange on conversion of movable properties into cash or properties of any other description;

(iii) whether there was any necessity for such a transfer, exchange or conversion at the time when it was done and whether the deity or the institution has been benefited by such transfers, exchange or conversion;

(iv) in case of conversion into cash, whether the amount so obtained was at the prevailing market rate at the time Of conversion ; and

(v) any other suggestion for decreasing the expenditure of the institution.

(m) The auditor shall also append to his report-

(a) a statement of receipts and charges under the budget heads,

(b) a statement of income and expenditure,

(c) a consolidated statement of assets and liabilities, and

(d) a consolidated statement of the demand, collection and balance of all items of revenues or income of decrease both arrears and current outstanding in cash or in kind up to the date of audit;

(n) The auditor shall prepare and furnish three copies of an abstract of the audited accounts (receipts and charges and balance sheet) for publication by the Commissioner within sixty days after the receipt of the audit report by affixture on the notice-board or on the front door of the religious institution concerned.

Rule under Section 76 (k)

22. Method of calculating the income of a religious institution for the purpose of contribution and the levy of contribution. - (1) The income of a religious institution shall include-

(a) receipts from immovable properties;

Explanation - Receipts from immovable properties when such, receipts are in kind, shall be valued, in the case of produce consumed by the temple or Math or specific endowments, as the case may be, at its market-value on the date of its receipt and in case of produce sold, at the amount realised by its Sale ;

(b) receipts from investments;

(c) receipts in cash.

(2) The annual income under these rules shall mean gross income after deducting only-

(a) the revenue payable to Government including the cesses;

- (b) the taxes payable to Panchayats or the Municipalities or Corporations;
- (c) the actual cost of collection not exceeding 10 per cent of the amount collected except in cases where the Commissioner permits more expenditure.

Rules under Sections 63 and 76 (k)

23. Rates of contributions to be paid by institutions. - Every religious institution the annual income of which exceeds Rs. 250 shall, for meeting the expenses of the Commissioner and the officers and servants working under him, pay to the Commissioner annually a contribution at the following rates :

- (a) at 1 per cent of the annual income when the income of the religious institution is Rs. 250 or more but does not exceed Rs. 1,000;
- (b) at 2 per cent of the annual income when the income of the religious institution exceeds Rs. 1,000 but does not exceed Rs. 2,500;
- (c) at 3 per cent of the annual income when the income of the religious institution exceeds Rs. 2,500 but does not exceed Rs. 5,000;
- (d) at 4 per cent of the annual income when the income of the religious institution exceeds Rs. 5,000 but does not exceed Rs. 10,000;
- (e) at 5 per cent of the annual income when the income of the religious institution exceeds Rs. 10,000 :

Provided that the Commissioner in any particular case with previous permission of the State Government may, for any special reason, increase or decrease rates of contribution as he may consider it.

24. The trustee or the President of the Board of Trustees of every religious institution shall prepare and submit on or before 30th April, of each year to the office of the Commissioner in Form 'F' of the Appendix.

25. If in respect of any year or portion thereof, the trustee or the President of the Board of Trustees of any religious institution fails to submit the statements as required under the preceding rule within the due date or submits statements which, in the opinion of the Commissioner, the reasons in support of which shall be recorded in writing, are not correct or complete, the Commissioner may assess the income of such institution to the best of his judgement and the amount so assessed shall be deemed to be the income of the religious institution for the purposes of Section 63 (4) of the Orissa Hindu Religious Endowments Act, 1951.

26. If in any year, a religious institution is unable to pay the contribution due to *bona fide* financial difficulties caused by mismanagement of the previous trustees or due to other reasons beyond its control, the Commissioner may with the sanction of Government by order, waive the collection of such amount in full or direct that the contribution or part of it, be collected in instalments not exceeding ten.

Rules under Sections 63 and 64

27. Assessment and recovery of contribution and costs and expenses. - The amount of contribution, cost or expenses payable by a religious institution under Sections 63 (4) and 64 shall be communicated in Form 'G' to the trustee or a person or persons in management thereof or where there are more trustees than one, to the managing trustee if any, and if there is no managing trustee, to any one of the trustees, by a notice which shall be delivered in person or by registered post with acknowledgment due.

28. (a) Service of the notice under Rule 27 shall be deemed to be sufficient notice of the trustee or person in management of the institution.

(b) The time allowed under Sub-section (2) of Section 65 for preferring objections or for payment of the amount shall be calculated from the date of receipt of such notice by the trustee or other person referred to in Rule 27 and in case of refusal or evasion, from the date of refusal.

Rules under Section 65

29. If any objection is filed by a trustee under Section 65 the Commissioner shall issue notice in Form 'H' of the Appendix for enquiry and after considering such objections, given is decision confirming, withdrawing or modifying his original notice.

30. Every objection preferred by a trustee to a notice issued under Section 65 (1) shall contain a statement, in a concise form of the material facts on which the trustee relies with necessary documents appended thereto.

31. The requisition referred to in Sub-section (3) of Section 65 shall-

(a) If it relates to the recovery of contributions payable under Section 63 (4) or audit fees be in Form 'J' of the Appendix, and

(b) If it relates to the recovery of costs, charges and expenses payable under Section 64, be in Form of the Appendix.

32. Procedure to be followed for putting the trustee or Executive Officer in possession. - The application of the trustee or the Executive Officer appointed under the Act shall be in writing and shall state whether a demand for possession has made and if so, the nature of resistance offered, and the names and addresses of the persons offering resistance. It shall also be accompanied by three copies of the schedules of the properties of the Math, temple or the religious endowment with full description for identification.

Rules under Section 68

33. (a) When the Assistant Commissioner is satisfied that the resistance or the obstruction was occasioned by the ex-trustee, office-holder or servant of the Math, temple or religious Endowment or by some other person at his instance, he may, after

hearing the person or persons reported against, shall either put the applicant in possession himself or by an order in Form 'L' direct an Inspector of Endowments within whose jurisdiction the institution is situate, or any other officer under him. The Commissioner may also at his own instance or at the request of the Assistant Commissioner make a requisition in Form 'N' to the Collector of the district in which the institution is situate, to put the applicant in possession.

(b) In case of apprehension of a breach of peace, the Assistant Commissioner may apply to the Superintendent of Police of the district in Form 'M' for such assistance as may be necessary to prevent any breach of peace and the authority to whom such application is made shall provide immediately such police as may be necessary for the purpose.

(c) The delivery of possession shall be made on any day after sunrise and before sunset and not otherwise.

(d) Where the immovable property in the occupancy of a tenant or other person entitled to occupy the same and not bound to relinquish such occupancy is for delivery, the officer entrusted with the delivery of possession shall cause delivery to be made by affixing a copy of the order directing delivery of possession, in some conspicuous place on the property and proclaiming to the occupant or occupants by beat of drums where they reside to the effect that the interests of the outgoing trustee or office-holder have passed to the person appointed as trustee or Executive Officer to whom delivery of possession has been directed.

(e) Where possession of any building or enclosure is to be delivered and the person in possession, being bound by the order, does not afford free access, the Assistant Commissioner through the officer executing the writ, may, after giving reasonable warning and facility to any woman not appearing in public according to the customs of the country to withdraw, remove or open any lock or bolt or break open any door or do any other act necessary to put the trustee or Executive Officer in possession.

(f) The officer executing the writ shall furnish a brief report regarding the manner of execution and such report shall be attested by at least two witnesses and also obtain a receipt from the person put in possession by him in token of delivery of possession.

34. The form of warrant referred to in Clause (b) of Sub-section (3) of Section 68 will be in Form 'P' of the Appendix.

35. The tour of the Commissioner and that of the Assistant Commissioner shall be subject to the control of the State Government and the Commissioner respectively.

Forms and Manner of Application

Rules under Section 76

36. All applications, affidavits, memoranda of appeals and other proceedings presented to the Government, Commissioner, the Assistant Commissioner shall be written, type-written or printed, fairly and legibly on substantial white foolscap folio paper with an outer margin about 2 inches wide and an inner margin about one inch wide and separate sheets shall be stitched together bookwise. The writing or printing may be on both sides of the papers and numbers shall be expressed in figures.

37. All applications under Sections 7, 9, 19, 21, 25, 41, 43 and 68 of the Act, made to the Commissioner or the Assistant Commissioner, as the case may be, shall be signed by the party or his agent duly authorised by a power-of-attorney and every petition under Sub-sections (1) and (6) of Section 42 shall be signed by the applicants. Except in respect of applications under Sections 19 and 25 which can be sent by registered post, all other applications shall be presented at the office of the Commissioner in person by the parties or any one of them duly authorised or by a Vakil duly appointed during office hours. All appeals, revision or review applications either to the Assistant Commissioner, Commissioner or to the State Government shall be presented either in person or by a duly appointed Vakil or duly authorised agent during office hours at their respective offices.

38. (1) Such applications and appeals to the State Government, the Commissioner or the Assistant Commissioner shall be headed with a cause title in the following form. The names of parties being separately numbered and described as applicants and respondents, as the case may be.

Before the Government of Orissa

In the Court of the

Commissioner for Hindu Religious Endowments, Orissa

In the Court of the Assistant Commissioner for Hindu Religious Endowments, Orissa.

Application No.....of 20.....

Under Section.....of Orissa Hindu Religious Endowments Act, 1951 (Orissa Act 11 of 1952).

Between

.....Applicant (s)

and

.....Respondent (s)

(2) The memorandum of appeal or revision shall contain the names of the authority against whose decision the appeal or revision is preferred the serial number and the date of such decision and the names of the parties separately numbered and described as appellants and respondents. The appeal shall be accompanied by a certified copy of the order appealed against.

39. All applications and appeals shall state in distinct paragraphs the reliefs sought and the grounds on which they are sought and shall be verified at the foot in the manner provided for a plaint in the Civil Procedure Code, 1908.

40. Where an application or memorandum of appeal or other proceedings is presented on behalf of a party by a Pleader, such Pleader shall file a Vakalatnama duly executed and attested in the manner required by the Civil Procedure Code. Where a Pleader files a Vakalatnama in a pleading, a fresh or additional Vakalatnama shall not be necessary in interlocutory application or connected proceedings before the same authority.

[41. While presenting an application to the Assistant Commissioner or the Commissioner or a memorandum of appeal to the Commissioner or the State Government the party presenting the same shall file alongwith it as many true copies thereof as there are opposite parties or, as the case may be, respondents together with three additional copies and every such copy shall be duly signed by the parties or any of them or by their Pleader.]

42. If the application or the appeal is not in conformity with the provisions of these rules, the Commissioner, Assistant Commissioner or the Government may return them for being brought into such conformity and represented within a reasonable period to be specified which may, however, be extended at his or their discretion.

Rule under Section 76 (d)

43. In relation to all proceedings before the Commissioner or the Assistant Commissioner against whose orders an appeal lies to the High Court under the provisions of the Act, the Commissioner or the Assistant Commissioner, as the case may be, shall follow the provisions of the Civil Procedure Code, the Indian Evidence Act and the G.R.C.O. of the Orissa High Court as far as practicable and in so far as they are consistent with the Act and the rules. In every other case the enquiry will always be of a summary nature and shall be conducted as in respect of suits of small cause nature with due notice to persons affected by the enquiry.

Venue of enquiry - The hearing of any enquiry under the Orissa Hindu Religious Endowments Act may be taken up at any place fixed by the Commissioner or the Assistant Commissioner, as the case may be, where, in the interest of justice and for conveniences of parties, such a step is considered desirable.

Rules under Section 76 (e)

44. Inspection of documents and fees to be levied for such inspection-Any party to a proceeding before the Commissioner or an Assistant Commissioner desirous of inspecting any record of such proceeding or any other proceeding connected therewith, may apply to the Commissioner or the Assistant Commissioner, as the case may be, for permission to inspect such record.

45. Every such application for such inspection shall specify the number of the proceeding and all informations necessary to identify the record required for inspection. It shall also state the purpose for which inspection is sought.

46. It shall be in the discretion of the authority concerned to grant or withhold permission for inspection of all or any part of the record applied for inspection.

47. If permission for inspection is granted, the inspection shall be made in the presence of an officer authorised in this behalf and a fee of Re. 1 for each application in cash shall be paid.

48. When the proceeding, the record of which is sought to be inspected, is not pending and relates to previous years, a search fee of fifty paise per each year shall be in cash after the permission for such inspection is granted.

49. Subject to the provisions of Rule 46, any person having interest may apply to the Commissioner, or the Assistant Commissioner to inspect the record of any proceeding which has been disposed of, whether he was a party thereto or not. Such application shall be supported by an affidavit stating his interest and specifying the purpose for which the inspection is sought.

Rule under Section 76 (f)

50. Fees to be levied for the issue and service of processes and notices . - (1)

Every applicant or appellant and every party who desires or is asked to take out notice to any respondent or other party, shall pay in cash, charges at the rate of one rupee for each respondent or other party to whom notice has to be issued for postal expenses. Where notice has, owing to non-service or for any other reason to be issued again the charges for re-service shall also be paid at the same rate as for the service of the original notices. The applicant or appellant or every party shall also have to file the required number of written processes.

(2) Every party to a proceeding, who desires to summon a person to attend and give evidence or produce a document or for both purposes shall alongwith his application for issue of such summons, pay in cash the charges for issue of each summons at the rate of seventy-five paise only for each person for preparation of process and postal expenses for the issue of summons. He shall also deposit the expenses to cover the T.A. and daily charges of the witness as will be fixed by the Enquiring Officer issuing the process. It will also be open to the party to take summons for the witnesses to be served by him at his risk .

Rules under Section 76 (j)

51. Grant of certified copies and fees to be levied therefor. - A party to a proceeding under any section of the Orissa Hindu Religious Endowments Act, 1951 (Orissa Act 11 of 1952), shall be entitled to a certified copy of any application, memorandum of statement filed or document relied upon, by any other party thereto and of any order or decision made in such proceeding. A person having interest who is not a party to the proceeding, may apply for a certified copy of any application, memorandum of statement filed, or documents relied upon, by any party thereto, or any order or decision made in such proceeding. If any person having interest, applies for a certified copy of

any other public record of the Department relating to a religious institution, he shall, by filing an affidavit, satisfy the authority empowered to grant the copy that he is so interested in the subject-matter of the document concerned as to be entitled to a copy of it and that he requires the copy *bona fide* for his own use. If the sanctioning authority empowered to grant the copy considers that the document is one in respect of which privilege under Section 123 of the Indian Evidence Act would be claimed if a summons for its production were received from the Court, he shall refuse to grant the copy to the applicant. Subject to these conditions, the Commissioner may grant copies of the records relating to his office.

52. Copy of any report or copy of any application not the subject-matter of any proceeding nor made use of in any public enquiry or copy of any official correspondence shall not be available to any party including the applicant.

53. (1) Every application for grant of copies of records shall be stamped with court-fee stamp of the value of twenty-five paise and shall be made to the Commissioner. The application shall set out the name of the applicant and the number, date and description of the document of which a copy is required. Applications for copies should be entered in a register maintained for the purpose in Form 'R' in Appendix to these rules. If there is no objection to the grant of a copy applied for, the applicant should be required either to deposit or send the requisite cash within a time to be fixed in each case. If the fee charged is not received within the time, the applications shall be rejected.

(2) Enclosures or annexures to letters, accounts or other documents form part of the documents to which they appertain and shall not be reckoned as separate documents.

(3) When the document applied for belongs to a year previous to the current calendar year, a search fee in cash of fifty paise for every year shall be paid.

54. (a) The fees for the grant of a copy of any proceeding or record shall be thirty-seven paise for every one hundred words or fraction thereof whether the proceeding or record is in any other language. The parties applying for copies by post shall also remit the necessary postal charges in cash for the transmission of the orders on the copy of application and of the copies, if any, ordered to be supplied.

Note - (1) Four figures shall be reckoned as one word for the purposes of the rule.

(2) Applications sent by post shall invariably be accompanied by a post-card with the necessary address noted thereon for communication of the information as to the requisites to be filed or as to the rejection of the petition.

(a) Where a petition is presented by a person or his Vakil in office the above information shall be notified in a form placed before the Secretary for free inspection. The form shall be as prescribed in Form 'T' in the Schedule.

(b) Where any party wants a copy expeditiously he shall have to pay over and above the sum specified in Clause (a) a further sum of one rupee as emergency fees and in addition pay thirteen paise per each 100 words or part thereof.

55. Urgent applications for copies shall be put up for orders the same day and the same must be got ready within 48 hours of the filing of necessary charges. Ordinary

applications shall be put up as early as possible, but not later than three days. The register for copies in Form 'FT shall be put up for inspection by the officer in charge every week.

Rules under Section 76 (h)

56. The trustee of every religious institution shall before the end of April in each year, submit as on the last day of March of the year to the Commissioner a detailed statement of assets (other than refundable deposits) and liabilities, and of arrears, demand, collections and balance.

57. The trustee of every religious institution shall maintain such accounts as registers and in such form as may be required by the Commissioner.

58. In respect of every religious institution the annual income of which is not less than Rs. 10,000 an administration report for every financial year shall be sent to the Commissioner before the end of the succeeding month.

59. Notwithstanding anything contained in these rules, the Commissioner may, if he deems it necessary, exempt any classes of institutions from furnishing any or all the statements or particulars mentioned in these rules.

Rules under Section 78 (c)

60. Custody and investment of the funds of the religious institutions. - (1) Subject to the provisions of any scheme should or deemed to have been settled for a religious institution, the money recovered on behalf of a religious institution shall be in the custody of the trustee of the said institution or such officer as the trustee may appoint in this behalf and shall be lodged in the name of the religious institutions represented by the said trustees or Executive Officer, as the case may be, and shall be operated by him in one of the following Banks :

(a) The State Bank of India, or

(b) The Orissa State Co-operative Bank, or

(c) A Post Office Savings Bank, or

(d) Such Central Co-operative Banks as have been approved by the Registrar, Co-operative Societies for the investment of funds or District Boards and Municipalities.

(2) In case of security deposits the money shall be kept in the Post Office Savings Bank and pledged to the authority concerned.

(3) The Commissioner may frame such detailed rules as may be necessary in respect of any religious institution regarding deposit of its balances and its withdrawal by the trustee or the Executive Officer, as the case may be.

61. No money shall be withdrawn from the Bank unless it is required for immediate payment for the purposes of the religious institution.

Rules under Section 76 (1)

62. (1) The following officers shall furnish a cash security of the sum mentioned against them at the time of their appointment :

	Rs.
1. Secretary to the Endowment Commissioner	500
2. Accountant	300
3. Assistant Accountant	200
4. Inspectors	500
5. Treasury Sarkar	100

(2) These cash securities shall ordinarily be kept in a Post Office Savings Banks Account opened in the name of the employee concerned and shall be pledged to the Commissioner by the employee.

(3) No money shall be withdrawn from the pass book unless it is required for being adjusted.

63. These rules shall apply *mutatis mutandis* to officers and servants of all religious institutions.

64. (1) Every cashier, store-keeper and every other officer or servant of religious institution who is entrusted whether permanently or temporarily with the custody of cash or stores or valuables or collections belonging to the institution shall furnish security and execute a security bond in the name of the institution.

(2) The amount of security to be furnished by any officer or servant shall be fixed by the appointing authority, subject to the approval of the Commissioner or the Assistant Commissioner having regard to the circumstances of the institution concerned, the nature of the post, the value of properties to be entrusted and local conditions.

(3) Where a person holding a post for which security has been furnished by him is appointed to another post for which the security fixed is higher than the amount of security already furnished by him or is appointed to an additional post for which security is necessary or has been fixed, he shall within three months of his assumption of duties thereof furnish the required additional security.

(4) The security to be furnished by a person may be in the form of-

(a) cash, or

(b) promissory notes of the State Government or Union Government, or

(c) Post Office Savings Bank Deposits, or

(d) Post Office Cash Certificates and National Savings Certificates.

(5) Where security is furnished in the form of cash, it shall be invested in the Post Office Savings Bank Deposits in the name of the person and the pass book pledged to the

Commissioner. No money shall be withdrawn from the pass book without the permission of the Commissioner unless it is required for being adjusted.

65. (a) The trustee of a religious institution shall submit to the Commissioner annually, six months before the end of the year, a report on the building works which is desirable or necessary to carry out during the succeeding year, setting out the need for, and the details of the works and giving a rough estimate of the expenditure involved and of the manner in which the expenditure on the works is proposed to be met :

Provided that the Commissioner will have discretion to entertain proposals for urgent building works at any other time.

(b) In all matters relating to proposals for construction, reconstruction, alteration or additions, etc., to any religious institution, the Commissioner shall be the final authority to give such directions as to the amount to be spent, the necessary consultations to be made and other things to be done as he may deem necessary.

(c) No such construction, alteration, etc., as above referred to shall be undertaken without obtaining the previous sanction in writing by the Commissioner.

(d) In all cases the Commissioner shall require the donor or the trustee to deposit the estimated amount in a Postal Savings Bank pledged to the Commissioner and shall direct release of such amount as he may think it necessary for the proper execution of the work.

Rule under Section 76 (m)

66. For the improvement and increase in the income of an institution, the trustee, with the previous permission of the Commissioner, may construct rented houses inside the premises of the institution or a temple, provided such construction does not in any way obstruct or inconvenience the free entrance of the public into the temple or in any way affect the decorum of the institution or temple.

Rule under Section 76 (q)

67. (1) No person who does not profess Hindu religion or who is suffering from any contagious or infectious disease either congenital or supervening and no person who is suffering from any mental or physical infirmity which renders him unfit for service, shall be appointed or succeeded to or hold any office in religious institution. Any doubt or dispute as to whether a person is qualified under this rule shall be decided by the trustee by obtaining a certificate of physical fitness from the nearest Civil Assistant Surgeon. Any person aggrieved by an order of the trustee may file an appeal to the Commissioner within a month of the date of receipt by him of the trustee's order.

(2) Except in the case of a hereditary officer or servant, no person shall be appointed to or hold any office unless he is more than twenty-five and less than sixty years of age.

(3) Whenever a trustee imposes any punishment on the temple servants he shall pass an order in writing stating the grounds for the action taken and serve a copy on the employee.

[67A. Security deposit by non-hereditary trustees. - (1) The appointing authority may, while appointing any non-hereditary trustee, require him to furnish cash security of such amount as he deems fit :

Provided that before doing so the appointing authority shall consult the concerned Regional Advisory Committee.

(2) The provisions contained in Sub-rule (5) of Rule 64 shall apply in respect of the security, if any, furnished under Sub-rule (1).]

68. If a hereditary outdoor servant is unable to discharge the duties attached to the office, personally, he or she may, with the previous approval of the trustee, nominate a duly qualified person as his or her deputy and such deputy may on recognition by the trustee hold the office subject to the rights and liabilities of the person who nominated him.

69. No person shall generally be appointed to the post of outdoor servant to which the duties of maintenance and custody of accounts and register, collection of incomes and custody of cash or other valuables are attached, unless he has passed the M.E. standard and no person shall be appointed to such a post carrying a pay of Rs. 40 per month or more unless he is a Matriculate.

70. Hereditary and non-hereditary servant shall be entitled to leave on medical certificate with half pay for a period of sixty days in their total service; provided that such leave shall not be granted for more than ten days in a year.

Note - Leave may be granted under these rules to the hereditary or non-hereditary Sevaks or Archaks on their providing proper substitutes to the satisfaction of the appointing authority.

71. Service register shall be maintained by trustees for all permanent officers and servants including Sevaks and Archaks. These registers shall be verified by the trustees once in a year in January and a certificate to that effect entered in the register.

72. Conditions of services of Executive Officers. - In this part of the rules, the expression "Executive Officer" includes any paid officer appointed for religious institution under direct management or under scheme settled or deemed to be settled under the Orissa Hindu Religious Endowments Act, 1951 (Orissa Act 11 of 1952), by whatever designation called, provided he is the highest executive authority in charge of the administration of the religious institution.

73. An Executive Officer shall be appointed by the proper authority mentioned in the scheme where there is any, and by the Commissioner in all other cases subject however to the following rules :

(1) The Executive Officer must at least have attained an age of 30 years and not more than 60 years and must be at least a Matriculate :

Provided that in suitable cases the Commissioner shall have power to exempt any candidate from the operation of the above rule.

(2) An Executive Officer on his appointment shall have to furnish-

(a) a medical certificate from a Medical Officer not below the rank of a Civil Assistant Surgeon;

(b) a character certificate from the S.D.O. in respect of this area or of any officer of any higher grade; and

(c) he shall furnish security in cash or property as will be fixed by the Commissioner in each case.

74. Subject to the provisions of Sub-section (3) of Section 42 and Section 54 the following penalties may, also for good and sufficient reason and as hereinafter provided, be imposed by the appointing authority upon executive officers, namely :

(1) Censure;

(2) Withholding of increments or promotion;

(3) Reduction to a lower rank or to a lower grade of time-Scale;

(4) Recovery from pay of the whole or part of any pecuniary loss caused to Government or to a religious institution by negligence or breach of orders.

Explanation - A grave and well-grounded suspicion that an officer is guilty of neglect of duty or misconduct shall be deemed to be sufficient cause within the meaning of this rule.

75. Travelling allowance. - (1) Travelling allowance may be drawn by Executive Officers in accordance with the Orissa Travelling Allowance Rules for the time being in force. The controlling and countersigning officer as regards the travelling allowance bills shall be the Commissioner.

(2) No claim for travelling allowance will be entertained if it is made after six months from the date on which the claim has fallen due. The countersigning officer may refuse to countersign bills if presented after this period ;

Provided that the Commissioner may direct payment of any arrear claim made within one year from the date of completion of the journey if he is satisfied that there was reasonable cause for the delay in preferring the claim and that *prima facie* the claim is reasonable.

76. Service books. - (1) A record of services of each executive officer shall be maintained by the appointing authority in the form prescribed for service books of Government servants. The cost of the service books shall be recovered from the officer concerned.

(2) The service book shall be taken up for verification in January every year and the appointing authority after satisfying himself that the services of the executive officer concerned are correctly recorded in each book, record therein a certificate in the following words over his signature "Services verified up-to-date".

77. An executive officer shall, if he resigns his appointment, forfeit not only the service in the particular post held by him at the time of resignation but all his previous services

in any institution. The reappointment of such a person to any post shall be treated as a first appointment to such post by direct recruitment and all the rule governing such appointment shall apply except those relating to age and on such re-appointment he shall not be entitled to count any portion of his previous service for any benefit or concession admissible under any rule or order.

78. No person shall be eligible for appointment to any post in the office of the Commissioner unless he professes the Hindu religion and shall cease to hold office as such as soon as he ceases to profess that religion.

79. (1) No person shall be eligible for appointment to-

(a) the post of Secretary unless he is at least graduate and possesses sufficient experience in the management of an office for at least 5 years;

(b) the post of an Inspector unless he has passed at least the Intermediate Examination in Arts or Science or Commerce;

(c) the post of an Accountant or Assistant Accountant unless he has passed a recognised examination in Accountancy or possesses the Government diploma in Accountancy or other equivalent qualification;

(d) the post of a Stenographer or a Typist unless he is at least a Matriculate and has passed the Shorthand and Typewriting or the Typewriting Examination, as the case may be;

(e) the post of an Assistant unless he has passed at the Matriculation Examination;

(f) any other post in "superior service" unless he is at least a passed Matriculate.

(2) The Commissioner may exempt any person from possessing the above qualifications for appointment for one year and the State Government may exempt any person permanently if he is otherwise found suitable for the post.

80. (1) All moneys received by the Commissioner except security deposits shall be lodged in the personal ledger account opened in favour of the Commissioner at the Cuttack State Treasury.

Note - All amounts so far in deposit in the State Bank shall have to be transferred under the present approved procedure.

(2) All moneys received for security deposit shall be lodged in Post Office Savings Bank.

81. (a) All transactions to which any officer or servant of the Commissioner in his official capacity is a party, shall be brought into account and all moneys received by such officer or servant shall be paid in full without delay into a Treasury or Bank with which the Commissioner has transactions to be credited to the appropriate account of the endowments.

(b) The appropriation of receipts to expenditure shall, as a rule, be avoided.

(c) Any officer under the Commissioner authorised by him in this behalf shall grant receipts for all moneys received by him for credit to the Endowment Fund. A counterfoil receipt book bearing printed machine numbers shall be maintained for the purpose.

82. Recoveries of over-payments relating to the current year shall be shown as abatement of charges of the accounts concerned. If the overpayment relates to previous years, the accounts of which have been finally closed, the recoveries will be taken as credit receipts to the accounts concerned.

83. Expenditure. - Payment from the Endowment Fund shall be made by cash or cheque or by bank draft. Cheques shall not be issued for sums less than Rs. 10.

84. No money shall be withdrawn from the Bank or Treasury unless it is required for immediate payment and ordered by the Commissioner.

85. Money indisputably payable shall never be left unpaid and money paid shall under no circumstances, be kept out of the accounts at the time of payment.

86. Any person having a claim against the Commissioner shall present his voucher duly stamped and verified.

87. Printed form of vouchers in English and Vernacular shall be adopted as far as possible. All vouchers shall be filled in and signed in ink. The amount of vouchers shall be written in figures as well as in words. All corrections and alterations in the total of a voucher shall be attested by the initials of the person signing the receipt and dated by him.

88. Receipts for all sums exceeding Rs. 20 either in cash or by cheque shall be stamped. The correct head of classification according to the budget shall be recorded on each voucher by the drawing officer.

89. The Commissioner shall submit to State Government-

(a) copy of his tour diaries with brief notes indicating generally the work done by him during the course of his tour in a month at the end of that month;

(b) budget for the coming year and the revised budget for the current year in the first week of August of the year;

(c) second revised estimate on or before the 1st February of the year;

(d) statement of cases/appeals pending with and disposed of by the Commissioner and the Assistant Commissioner separately with reasons for pendency at the end of each quarter ending on the 30th June, 30th September, 31st December and 31st March of every year by the 15th of the month following a quarter;

(e) a quarterly statement showing therein the number of references with subjects thereof from Government pending for more than three months with reasons for delay in replying them before the 15th of the month following the quarter;

(f) an annual report on the working of the Endowments Act on the 15th July of the year following.

90. Establishment. - A detailed schedule of permanent establishment shall be maintained up-to-date. The name, designation and pay of all members of the establishment holding permanent posts whether on duty or absent on other duty, leave or deputation or in temporary posts elsewhere, shall be distinctly shown. The date of birth of the person appointed to the present post and of promotion to present pay as well as the number and date of the order creating the post as it stands, shall be clearly entered in appropriate columns. The register should be maintained by the Secretary to the Commissioner.

91. Early in April in each year the Secretary to the Commissioner shall prepare a detailed statement of the permanent establishment existing on 1st April, place it before the Commissioner for approval and then transmit it to the State Government by the 15th April.

92. Establishment Pay Bills. - Pay bills of permanent and temporary establishments shall be prepared in Government servants pay bill forms.

93. Pay bills shall be passed for payment under the signature of the Commissioner. The money shall be withdrawn by Accountant and disburse the same to the payees. The signatures of the payees with dates shall be obtained in acquittance rolls, and stamps shall be affixed to the receipts for payment of sums in excess of Rs. 20. Payment to illiterate persons shall be attested by one or more witnesses.

94. Pay bills should be prepared by the Accountant in charge of the work, and checked by the Secretary. It should be placed by the Accountant before the Commissioner for approval. Bills not bearing the signature of the Commissioner should not be honoured.

95. Amounts drawn but not disbursed to the payees before the end of the month in which they are drawn shall be refunded to the Treasury.

96. Pay and allowances or any money due from the Endowments Fund claimed on behalf of a deceased officer or servant of the Commissioner shall not ordinarily be paid without the production of legal authority. Under the special orders of the Commissioner and after such investigation into the right and title of the claimants as may be deemed sufficient, claims may be paid without such legal authority ; provided that where the claim exceeds Rs. 500 an indemnity bond to the satisfaction of the Commissioner shall be obtained before payment.

97. Arrear pay shall be drawn not in the ordinary monthly bills, but in separate bills, provided in Orissa Treasury Code.

98. Contingencies. - The term "Contingencies" covers charges which are incidental to the management of an office, such as postal and telegraph charges, purchase of reference books, periodicals, stationery, etc., electric and telephone charges and miscellaneous office expenses, including wages of coolies engaged on manual labour and paid at daily or monthly rates. No pay of any kind or additions to pay shall be charged to this head. Every item of expenditure shall be taken to the day book.

99. (1) Permanent advance not exceeding Rs. 200 for the Commissioner's office shall be sanctioned by the Commissioner and shall remain with the Secretary who with account for it. A register of contingent expenditure shall be maintained in the office of

the Commissioner in Form 'S' (appended). The Register shall remain in charge of Accountant.

(2) A permanent advance not exceeding Rs. 10 for the office of the Inspector of Endowments in each case shall be sanctioned by the Commissioner and shall remain with the Inspector of Endowments who will account for it. He will maintain a register of contingent expenditure as prescribed in Sub-rule (1) above.

100. Vouchers shall be retained in office and preserved, in the case of those for more than Rs. 10, for three years, and in the case of others for one year, and shall thereafter be destroyed or so defaced that they cannot be used again.

101. The inspecting officers shall maintain a register of contingent expenditure in Form 'S' (appended).

102. Whenever there occurs a transfer of charge and on the 15th April of each year, every inspecting officer holding a permanent advance shall send to the Commissioner an acknowledgement of the amount due from and accountable by himself.

103. Stamps. - Service stamps shall be purchased and issued for use both in the Commissioner's office and by inspecting officers.

104. Accounts and registers. - The following registers shall be maintained in the Commissioner's office in printed forms ;

1. A Cash Book ;
2. A Demand Register to watch the realization of contributions due from Maths and temples;
3. A Miscellaneous Register with receipt books and counterfoils;
4. A Posting Register to compile monthly account;
5. A Service Stamp Accounts;
6. A Contingent Register for the Commissioner's office.

Stock Books showing receipts, issues and balances shall be maintained in the office of the Commissioner for-

- (a) Stationery and printing forms;
- (b) Furniture;
- (c) Cycles, typewriters, tools and plant and other stores.

The Stock Book shall be verified by the Secretary once in six months. The Inspecting Officers shall maintain similar Stock Registers which shall be verified once a year by the Commissioner.

105. Miscellaneous. - No officer under the Commissioner shall issue duplicates or copies of receipts granted for money received or duplicates for copies of bills or other

documents for the payment of money which has already been paid on the allegation that the originals have been lost. If any necessity arises for such a document a certificate may be given that on a specified day, a certain amount on a certain account was received.

106. Closing of monthly accounts and verification of balances. - At the end of each day, the receipts and expenditure entered in the cash book shall be compared item by item with the vouchers and with the entries in the Bank Pass Book and balance shall be explained in a memorandum of reconciliation to be recorded therein over the signature of the Secretary. The Commissioner or in his absence the Assistant Commissioner shall check this at the end of every day and put his initials on the account books concerned.

107. General. - (1) Service of notice in proceedings under Sections 9, 19, 25, 28, 35, 41 to 44 and 68 shall be either in person or by registered post, acknowledgement due, and in all other cases shall be by ordinary post unless or otherwise specifically provided in the Act or the rules made thereunder. Refusal of such notices shall be deemed to be sufficient service.

(2) Whenever publication of notice is necessary and the mode of such publication is not provided under the rule or in the Act, such publication shall ordinarily be made either by affixing a copy to the front door of the institution and in a conspicuous part of the village and by beat of drum at the locality or by publication in a local newspaper :

Provided that such publication shall be caused through and at the cost of the Revenue authorities having jurisdiction unless the Commissioner or the Assistant Commissioner specially direct publication through any one of their subordinates.

[107A. Regional Advisory Committee and its functions. - (1) The State Government may, by notification, constitute a Committee for any local area to be known as the Regional Advisory Committee for such area, consisting of the following members, namely:

(a) a Chairman to be nominated by the State Government;

(b) three non-official members to be nominated by the State Government.

(2) The State Government may in like manner alter the local area within the jurisdiction of any Regional Advisory Committee.

(3) Whenever it is necessary to appoint any Executive Officer or any non-hereditary trustee for any religious institution the appointing authority may, if he thinks fit, refer the matter to the concerned Regional Advisory Committee, if any, to recommend names of suitable persons for appointment to such office.

(4) The Committee shall, within fifteen days from the date of receiving any such reference recommend the names of three persons for each office and the appointing authority in making the appointment shall take into consideration the names, if any, so recommended.

(5) Whenever any allegation is made against the Executive Officer or the trustee of any religious institution, the Endowment Commissioner may, if he thinks fit, refer the matter to the concerned Regional Advisory Committee, if any, who shall after making an inquiry into the matter submit a report to the Endowment Commissioner.

(6) The members of the Regional Advisory Committee may inspect any religious institution situate within the jurisdiction of the Committee and make a report to the Endowment Commissioner suggesting remedies, if any, necessary for improving the administration of the Institution and shall send a copy of the report to the trustee of the Institution.

(7) The term of the office of the members of the Committee shall, unless the Committee is sooner dissolved by the State Government, be two years from the date of their appointment.

(8) The Inspector of Endowments having jurisdiction in the local area shall unless any other officer is authorised by the State Government in that behalf, be the Secretary to the Committee:

Provided that where there are more than one such Inspector the State Government shall nominate one of them to be the Secretary.

[(9) The meetings of the Regional Advisory Committee shall be convened by the Secretary to the Committee-

(a) whenever so ordered by the Chairman of the Committee ; or

(b) upon a requisition made in that behalf signed by at least two of the non-official members of the Committee.]

(9-a) The Secretary to the Committee shall be responsible for recording the proceedings of the Committee and for making all correspondence between the Committee and others.

(10) All correspondence emanating from the Committee shall be in the name of the Secretary and all correspondence with the Committee shall be addressed to the Secretary.

(11) The quorum at a meeting of the Committee shall be two.]

108. Effectual exercise of superintendency by the State Government. - The Endowment Department, the Commissioner and his office shall remain, under the administrative control of the State Government in the Law Department and all communications regarding or pertaining to the administration of the Endowment Department shall be made to the Secretary to the Government in the Law Department by the Endowment Commissioner.

List of Forms to be appended

- Form A- Application for resumption under Section 24.
Form B- Form of notice in case of resumption proceedings on application under Section 24.
Form C- Form of notice in case of resumption proceedings on application under Section 24 taken up by Collector *suo motu*.
Form D- Form of notice in case of resumption proceedings on application under Section 24 appeals filed before District Collector.
Form E- Budget to be submitted by the trustees.
Form F- Return of income of Endowments under Section 63 (4).
Form G- Assessment notice under Section 65 (1).
Form H- Notice for enquiry under Section 65 (2).
Form J- Requisition for recovery of contribution including audit fees, under Section 65.
Form K- Requisition for recovery of contribution including audit fees, costs and expenses under Section 65.
Form L- Order for delivery and possession under Section 68 (2).
Form M- Requisition to Superintendent of Police for necessary police aid-Section 68 (2).
Form N- Requisition to Collector for delivery of possession under Section 68 (3) (a).
Form P- Form of warrant of arrest and imprisonment in Civil Jail -Section 68 (3) (b).
Form R- Register of applications for information/copy/search of public needs under Section 76 (2) (g).
Form S- Contingent Register.
[Form T- Register of informations to parties about searching and copying fees.]

Form - 'A'

Application under Section 14 (2) (a) of the Orissa Hindu Religious Endowments Act, 1951 (Orissa Act 11 of 1952)

1. Name, description, age and place of residence of the applicant.
2. If the applicant is not the trustee of the religious institution, what interest he has in the institution and whether he has obtained the consent of such trustee (a copy of the letter according such consent should be appended thereto).
3. Name, description, age and place of residence of-
 - (a) the inamdar, etc., or where only a part of the inam or jagir is affected, each of the holders of the several parts of the inam or jagir; and
 - (b) the alienee.
4. Whether the inam or jagir has been recognised by the State Government, if so, the date and number of the title deed issued should be given.
5. A concise statement of the conditions and tenure of the grants.
6. Reason for resuming the inam or jagir.

Certified that the particulars furnished herein are true to the best of my knowledge and belief.

Signature of the applicant.

Form - 'B'

Notice under Section 24 (2) of the Orissa Hindu Religious Endowments Act, 1951 (Orissa Act 11 of 1952)

Before.....the Collector/District Collector at.....In the district
of.....No.....of.....20.....

Subject- Inam, Jagir.....service/charity.....Taluk/Sub-
division.....Village.....T. D No.....resumption.

To (name, description and place of residence of the person)

Whereas has presented an application to the Collector paying for the
resumption of the whole/a portion of the inam or jagir specified in the copy of the said
application hereto attached, on account of.....

Take notice that if you have any cause to show why the whole/a portion of the inam or
jagir should not be resumed, you should appear in person or by a Pleader, duly
instructed with proof before the under-signed on the.....day of.....20 where the
said application will be heard and disposed of, failing which the said application will be
heard and disposed of ex parte and it will be presumed that you consent to the
resumption of whole/a portion of the inam or jagir.

Given under my hand and the seal this day of.....20...

Collector

Form - 'C'

Notice under Section 24 (2) of the Orissa Hindu Religious Endowments Act, 1951 (Orissa Act 11 of 1962)

Before the Collector/District Collector at in the district.....

Subject- Inam service/charity.....taluk/Sub-division.....

Village.....T.D. No.....resumption.

To (Name, description and place of residence of the persons)

Whereas I have reason to believe that the whole of the inam/a portion of the inam
described below should be resumed on account of.....

Take notice that if you have any cause to show why the inam/ the portion of the inam
should not be resumed, you should appear in person or by a Pleader duly instructed
with proofs before the Collector on the day of.....20.....where the aforesaid matter
will be heard and disposed of failing which the matter will be heard and disposed of *ex*
parte, and will be presumed that you consent to the resumption of the inam/the portion
of the inam.

Given under my hand and the seal this day of 20.....

Collector

Form-'D'

**Notice under Section 24 (2) (d) of the Orisee Hindu Religioe Endowments Act,
1951 (Orissa Act 11 of 1952)**

Subject- Inam and Jagir service/charity.....taluk/Sub-division.....Village.....T. D.
No.....resumption.

Appeal from the.....of the Court of.....dated.....

To (name, description and place of residence)

Take notice that an appeal from the order of.....in this case has been presented
by.....and registered by me and that the.....day of 20 has been fixed for the
hearing of this appeal. If no appearance is made on your behalf by yourself or your
Pleader, the appeal will be heard and decided in your absence.

Given under my hand and the seal this day of.....20.....

District Collector

Form 'E'

**Annual Budget estimate of temple or Math of..... Mahaprabhu Shri.....for
20..... (From 1.7.....to 30.6.....)**

Income

Revised estimate for the current year				Total of Columns 3 and 4	Heads of income	Estimate for the succeeding year	Total as per heads
Actual income for the last year	Budget estimate for the current year	Estimate till the end of February	Estimate from March till the end of June				
1	2	3	4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.
					1. Opening balance-		
					(a) Cash		
					(b) Current account		
					(c) Price of paddy and other crops		

					Total :			
					2. Land-	Md. Sr.		
					Estimated quantity of paddy			
					Quantity of paddy required for Daba seba			
					(a) Quantity and price of surplus paddy	Rs.		
					Price of crops other than paddy			
					Price of paddy required for Deba seba			
					(b) Price of surplus crops			
					(c) Other incomes from land			
					Total income from land			
					3. Rents and fees-			
					(a) Income from house rent			
					(b) Income from shops situate within the Premises of the temple			
					(c) Fees realised from Bhog			
					Total-Income from rents and fees			

					4. Vetu and Darsani offered to deity-		
					(a) Cash		
					(b) Approximate cash value of Vetu articles		
					Total-Income from Vetu and Darsani		
					5. Grants and Aids from Government		
					6. (a) Interest on investments		
					(b) Interest on deposits		
					Total-Income from interest		
					7. Prasad, etc.-		
					(a) Income from sale of Prasad (Excess Kotha Bhoga towards sevak's "khei")		
					(b) Income from fines on employees and servants		
					(c) Income from other sources		
					Total- Income from sale of Prasad and other sources		
					8. Income from extraordinary sources and loans-		

					(a) Deposits withdrawn		
					(b) Loans refunded		
					(c) Loans taken		
					(d) Consideration money for sale of land		
					(e) Consideration money for sale of house		
					(f) Money realised from mortgage of land		
					(g) Money realised from mortgage of house		
					Total- Income from extraordinary sources and loans		
					9. Recoveries from advances		
					Grand Total :		

Expenditure

Revised estimate for the current year				Total of Columns 3 and 4	Heads of expenditure	Estimate for the succeeding year	Total as per heads
Actual expenditure for the last year	Budget estimate for the current year	Estimate till the end of February	Estimate from March till the end of June				
1	2	3	4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.

					1.(a) Pay of employees and servants		
					(b) Fixed travelling allowance		
					(c) General travelling allowance of employees		
					(d) Contingencies		
					Total-Expenditure for pay, etc.		
					2. Expenditure for general daily worship		
					3. Expenditure for festivals and ceremonies		
					4. (a) Expenditure for personal cultivation and horticulture		
					(b) Expenditure for improvement and repair of lands		
					(c) Expenditure for repair of houses		

					Total-Expenditure for repair of lands and houses		
					5. (a) Rent payable to Government		
					(b) Tax payable to Municipality, etc.		
					(c) Contribution payable under Endowments Act		
					(d) Suit costs payable to Endowment Department		
					Total-Expenditure for revenue tax and contributions		
					6. (a) Expenditure towards suits and cases		
					(b) Expenditure for audit		
					Total-Expenditure for suits, cases and audit		
					7. (a) Personal		

					expenses of Mahant		
					(b) Expenditure on Mahant's pilgrimages		
					(c) Medical expenses of Mahant and employees		
					(d) Expenditure on schools and libraries		
					(e) Miscellaneous charitable expenses		
					Total-Expenditure towards Mahant's personal and charitable purposes		
					8. (a) Repair of conveyances		
					(b) Maintenance of domestic animals		
					(c) Other expenses		
					Total-Miscellaneous minor expenditures		
					9. (a) Purchase of lands		

					(b) Construction of houses		
					(c) Purchase of conveyances		
					(d) Purchase of domestic animals		
					(e) Interest on loan		
					(f) Repayment of loan		
					(g) Investments other than current accounts in Bank		
					Total- Expenditure on extraordinary sources and loans		
					10. Amounts recoverable from advances		
					11. Balance at the end of the year-		
					(a) Cash		
					(b) Current account in Bank		
					(c) Approximate price of surplus paddy		

					and other crops		
					Total-Balance amount		
					Grand Total		

O.H. R. E. 10

Signature

Trustee

Village

Date

Procedure to fill up the form :

- (1) Nothing will be written at the dotted.....places;
- (2) Details in respect of any head may be given on the reverse with its identification number;
- (3) In showing the amount of paddy received (Rajbhag) in the income sheet the approximate weight of paddy should be shown in maunds and seers (one seer-80 toals and one maund-40 seers) and on the revers of the sheet in terms of local bharanas, gaunis or nauties;
- (4) Year means the period from the 1st of July to the 30th June of the succeeding year;
- (5) Budget Estimate for the succeeding year will be prepared during the month of March of the current year;
- (6) in preparing the Budget Estimate for the year 1960-61, the actual income or expenditure for the year, i.e., 1958-59 in Column 1; the Budget Estimate for the current year, i.e., 1959-60 in Column 2; the actual income or expenditure for the current year, (1959-60) till the end of February in Column 3 ; the Budget Estimate for the current year (1959-60) from March till the end of June in Column 4 and the Budget Estimate for the succeeding year, i.e., 1960-61 in Column 7 shall be shown;
- (7) The amount of fixed deposit shall be shown in the current account;
- (8) In determining the price of surplus paddy and other crops, the price shall be determined at the market rate, as at the time of such determination;
- (9) The price of surplus paddy and other crop sold will be determined at the market rate, as at the time of sale;
- (10) The details of amount spent on articles used for worship of deities shall be given on the reverse of the form;

(11) The details of Mahant's personal expenses shall be given on the reverse of the form.

Form 'F'

[Under Section 76 (2) (k)]

Statement showing the annual income for the Fasli year of temple or Math or specific endowment attached to.....temple/Math situated in Taluk /Sub-division District

1. Receipts from the immovable properties of the Math, temple or specific endowment-

(a) Income from landed property including inams jagirs registered in the name of the religious endowment, or deity, or other person on behalf of the endowment or deity;

(b) Income from rents derived from house property belonging to the religious endowment, deity' or other person on behalf of the endowment or deity.

2. Income from investments.....

3. Receipts in cash not intended by the donors to be contributions to capital-

(a) Tasdik, Mahini or other similar grants from Government for the maintenance of the religious institution.....

(b) From other sources including darsani or Bheti.....

4. Receipts in kind not intended by the donors to be retained for the benefit of the religious institution without being converted into money...

Total-Income

Note - I. The income shall, in all cases, be deemed to be the gross income of the endowment in question after deduction of those expenditures mentioned in Rule 2 of these rules.

II. Receipts from immovable properties where such receipts are in kind shall be valued in the case of produce consumed by the Math or temple or specific endowment at its

market value on the date of its receipt or in the case of produce sold at the amount realised by its sale.

III. Receipts in kind to be shown in item 4 shall not include an Ubhayam or voluntary contribution to meet the expenses of a specified service in the temple or a Math or specific endowment. Such receipts shall be deemed to accrue as income on the date of the sale thereof and shall be valued at the amount realised by such sale.

IV. In calculating the income of a temple or Math, the income from specific endowment shall not be taken into account. ,

Form 'G'

Office of the Commissioner of Endowments, Orissa, Cuttack

Demand No..... dated.....20.....

Demand for contribution under Section 63 (4) of the Orissa Hindu Religious Endowments Act, 1951 (Orissa Act 11 of 1952) from the Math or temple of Shri.....Mahaprabhu at.....Village.....P.O.....

Income assessed by the Commissioner of Endowments for the Math or temple under the rules framed by the Government of Orissa under Orissa Act II of 1952 for the purpose of Section 63 (4) of the said Act			Amount of contribution	Advance, if any (adjusted)	Balance payable	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Year	Income	Rate				
Rs.			Rs.	Rs.	Rs.	Rs.
Total						

The trustee or person in management of the above Math or temple is, therefore, thereby called upon to pay the balance of contribution specified in Column (6) above and the arrear contributions due for the period prior to as shown below to "The Secretary to the Commissioner of Endowments, Orissa, Cuttack" within one month from the date of service of this demand, failing which steps will be taken for recovery of the same according to law (For Notes see overleaf).

Commissioner of Endowments, Orissa

Secretary

*Arrear contribution due-Rs.....

Faslis prior to Fasli year

Requisition sent not
paid soon

Note - (1) Money order commission, Insurance charges, etc., for remitting the contribution or commission for cash in cheques or hundies should be borne by the senders.

(2) Receipts will not be issued from this office for remittances ,made through the Revenue Department.

(3) The number of this demand and the name of the Math or temple, taluk or thana, village and district in which the institution is situated should be mentioned in making remittances either to this office direct or through the Revenue Department or sending communication with reference to this demand.

O.H.R.E.

Copy to the Inspector of
Endowments

Registered Book Post with A. D.

To

Shri

Trustee or person in
management of

From

Secretary, O.H.R.E. Office, Orissa, Cuttack

Shri..... Mahaprabhu
Math or temple.....Village
P.O.....Dist.....

Form 'H'

Orissa Hindu Religious Endowments Office, Cuttack

In the matter of Shri.....at P.O. District

Subject- Enquiry under Section 65 (2) of the Orissa Hindu Religious Endowments Act, 1951.

Memo.....(A), Dated.

The enquiry referred to above as to confirmation or modification, of the contribution dues demanded in respect of Demand No..... datedwill be held by the Commissioner of Endowments, Cuttackon.....at about.....

The trustee/person in management is/are requested that he/they, may appear either in person or by duly authorised representative with original record-of-rights (i.e., Khatians, pattas and any other documents), a full and exhaustive list of properties supported by

an affidavit and all papers, if any, on the said date and may represent as he may deem fit in respect of the said enquiry.

In default the original demand will be confirmed and the amount as demanded will be recovered under Section 65 (3) of the Act, 1951 as if it were an arrear of land revenue.

Secretary

Form 'J'

Requisition under Sub-section (3) of Section 65 of the Orissa Hindu Religious Endowments Act, 1951 (Orissa Act 11 of 1952) for recovery of contributions or audit fees

To

The Collector,

.....District

Whereas the persons described in the fourth column of the schedule annexed hereto, being trustees of the institutions mentioned, in the corresponding entries in the third column thereof, have failed to pay out of the fund of the said institutions the amounts mentioned against their names in the sixth column of the said Schedule being contributions or/and audit fees payable by them under Section 63 (4), or 63 (5) of the said Act ; you are hereby requested to recover the said amounts and to pay the same to me, in accordance with provisions of Section 65.

Schedule

Serial No.	Taluk or Sub-division and village	Name of the endowment	Name and address of the trustee	Financial year to which the contribution or audit fees relates	Amount of the contribution audit fees	Demand number and date	Date of service of the demand
1	2	3	4	5	6	7	8

Signed.....

Commissioner of Hindu Religious

Form 'K'

Requisition under Sub-section (3) of Section 65 of the Orissa Hindu Religious Endowments Act, 1951 (Orissa Act 11 of 1952), for recovery of costs and expenses

To

The Collector,

.....district

Whereas the persons described in the fourth column of the schedule annexed hereto being trustees or persons in :management of the institutions mentioned in the corresponding entries in the third column thereof have failed to pay out of the funds of the said institutions the amounts against their names in the sixth column of the said Schedule being costs and expenses payable by them under Section 64 of the said Act, you are hereby requested to recover the said amounts and to pay the same to me, in accordance with the provisions of Section 65.

Schedule

Serial No.	Taluk or Sub-division or village	Name of the endowment	Name and address of the trustees	Suit, petition or other proceedings in respect of which the costs and expenses were increased	Amount of the costs and expenses	Demand number and date	Date of service of the demand

1	2	3	4	5	6	7	8

Signed.....

Commissioner of Hindu Religious

Endowments, Orissa

Form 'L'

Form of order under Section 68 to put the trustee In possession

Orissa Hindu Religious Endowments Office, Cuttack

Present :

Shri

Assistant Commissioner of Endowments,

Orissa, Cuttack

In the matter of Shri..... P.O.....at.....Sub-division.....District P.
S O.A. No of 20 under Section 68 of the O. H. R. E. Act, 1951

Between Shri..... Applicant (s)

Versus

Shri..... Opposite Party

Order No.....Dated.....

This matter coming on for disposal before the Assistant Commissioner of Endowments, it is hereby ordered as follows :

Whereas Shri.....Trustee/Executive Officer appointed under Section.....
by the Assistant Commissioner of Endowments in Order No.....dated..... is/are
prevented from obtaining possession of the temple and the properties (list of which is
enclosed) and whereas the persons in possession has/have failed to show-cause in this
direction, the Assistant Commissioner of Endowments authorises.....to put the
applicant trustee in possession of the temple and its properties given in the enclosed
schedule in the manner prescribed in the rules for the purpose and report the fact of writ
having been executed by.....

Assistant Commissioner

To

1. The Inspector of Endowments.
2. Shri
3. Shri
4. Shri

Form 'M'

Requisition to Superintendent of Police under Section 68 (2) for police aid

From

Shri

Assistant Commissioner of Endowments, Orissa

To

The Superintendent of Police,
.....District

Whereas Shri..... Inspector of Endowments has/have authorised in Order No to put the trustee in possession of the properties described in the Schedule attached thereto;

And whereas breach of peace is apprehended in the course of such delivery of possession to the aforesaid trustee(s), you are, therefore, requested to render such police aid as may be necessary to Shri..... the Inspector of Endowments stationed at.....for the purpose of delivery of.....possession under Section 68 of the Orissa Hindu Religious Endowments Act, 1951.

Assistant Commissioner

Form 'N'

Requisition to Collector under Section 68 (3)

From

.....
Commissioner of Endowments, Orissa

To

The Collector of
.....District

Whereas Shri.....has/have been appointed trustee(s) of temple/Math in Order No.....dated.....(copy enclosed);

And whereas the said trustee(s) is/are prevented from obtaining possession of the said religious institution and its properties (list enclosed);

You are requested to put the above-named trustee(s), in possession of the said religious institution and its properties described in the list as required under Section 68 of the Orissa Hindu Religious Endowments Act, 1951.

Commissioner

Form 'P'

Warrant for imprisonment in Civil Jail under Section 68 (3)

In the Court of Collector of.....District
To

The Officer-in-charge of the Civil Prison at.....,

Whereas who has/have been brought before me this.....day of.....20.....under a warrant in connection with the disobedience of the Order No.....dated..... of the said Court and by which it was ordered that the said.....should vacate the Math/temple within.... ..;

And whereas the said has not obeyed the order not satisfied this Court that he is entitled to be discharged from custody;

You are hereby commanded and required to take and receive the said.....into the civil prison and keep him imprisoned therein for a period of.....days or earlier if so intimated.

Give under my hand and the seal of the Court this day of.....20.....

Collector

Form 'R'

Register showing the receipt and disposal of copy application in the Commissioner's Office

Serial Number	Date of receipt	Name and address of the applicant	Number, date and description of record, inspection or copy of which is required	Date fixed for notifying requisites	Order of the head of the office as to whether a, copies may be granted or not, with date of order	
1	2	3	4	5	6	
Total number of words to be copied	Name of clerk or typist to whom they were handed over for copying and his initials in token of receipt	When copy was ready	Name of comparer and the date on which the copy was examined with his initials	When copy delivered or sent by post	Signature of applicant when delivered in person	Remarks
7	8	9	10	11	12	13

Form 'S'

Register of contingent charges of the office of the Commissioner of Hindu Religious Endowments, Orissa

Date	Voucher number	To whom paid	Description of charges	Stationery	Budget grant			
					Postage and Telegrams	Books and periodicals	Printing and publication charges	Purchase and repairs of furniture
1	2	3	4	5	6	7	8	9
				Rs.	Rs.	Rs.	Rs.	Rs.

Budget grant								Remarks
Rent, rates and taxes	Electric and lighting charges	Telephone charges	Pay of menials	Refunds	Law contingencies	Miscellaneous	Total	
10	11	12	13	14	15	16	17	18
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	

[Form 'T']

Register of informations to parties about searching and copying fees

Date of entry in this register	Serial No. of application	Case or file No.	Name of the applicant	To be deposited				Remarks
				Searching fee	Copying fee	Expedition fee	Postal charges	
1	2	3	4	5	6	7	8	9
				Rs.	Rs.	Rs.	Rs.	