

**GOVERNMENT OF PUDUCHERRY****LOCAL ADMINISTRATION DEPARTMENT**

[G.O.Ms.) No.64/LAD/T-2/75, dated 1<sup>ST</sup> JULY 1975]

---

**THE PUDUCHERRY HINDU RELIGIOUS INSTITUTIONS RULES, 1975.**

In exercise of the power conferred by section 31 of the Puducherry Hindu Religious Institutions Act, 1972 (10 of 1972) the Government of Puducherry, hereby makes the following rules, namely: —

1. (1) These rules may be called the Puducherry Hindu Religious Institutions Rules, 1975.

\* (2) They shall come into force at once.

2. *Definition:* — In these rules, unless the context otherwise requires —

(i) “Act” means the Puducherry Hindu Religious Institutions Act, 1972;

(ii) “Member” means a member of the Board;

(iii) “President” means the President of the Board;

(iv) “Secretary” means the Secretary of the Board;

(v) “Section” means the Section of the Act;

(vi) “Treasurer” means the Treasurer of the Board ;

(vii) “Trustee” includes the President, Vice-President, Secretary, Treasurer and Member of the Board;

(viii) “Vice-President” means the Vice-President of the Board;

(ix) all words and expressions used in these rules and not defined therein but defined in the Act shall respectively have the same meanings as assigned to them in the Act.

3. *Functions of the Trustees:* — (1) The President shall —

---

\* These Rules have been published in the Gazette of Puducherry Extra-ordinary No. 68 dated 01.07.1975. These Rules have come into force w.e.f. 01.07.1975.

---

(a) be incharge of convening Board meetings, conduct of festivals, periodical verification of the accounts of the temple, physical verification of cash at the end of each month and overall control of the institution and shall be incharge of jewels and costly materials of the institution ;

(b) operate the Bank accounts of the institution, in conjunction with the treasurer.

(2) The Vice-President shall assist the President and act as President during the absence of the President.

(3) The Secretary shall record the proceedings of the Board meetings, prepare the budget and appropriation accounts and attend to correspondence with the Government.

(4) The Treasurer shall maintain accounts like cash book, day book, vouchers, paddy accounts register and shall attend the collection of revenue and receipt and sale of paddy and proper receipts for such collection shall be given by the Treasurer.

(5) The member shall assist the other trustees in the day-to-day administration of the institutions.

4. *Service conditions of the trustees:* — A trustee nominated under section 4(1) shall —

(a) hold office for a period of three years from the date of nomination unless in the meanwhile the trustee is removed or dismissed or the resignation is accepted or otherwise the trustee ceases to be a trustee;

(b) be purely honorary :

(c) not be entitled to any salary ;

(d) work in the interest of the institution ;

(e) ensure that the poojas and festivals are conducted according to the customs followed by the institutions.

5. *Duties and responsibilities of the trustees:*

A trustee shall : —

(i) collect all debts and funds due to the institution and secure them from the loss or risk of loss :

Provided that if any collection is so made by any of the trustees he, (if he is not himself the Treasurer), shall immediately bring it to the notice of the Treasurer, who shall give receipt as provided under sub-rule (4) of rule 3.

- (ii) ensure that appropriate proceedings are instituted to effect all debts and funds due to the institution or recovery thereof and also to defend such action against the institution in respect of the property of the institution ;
- (iii) not connive at or facilitate any act or conduct of another person which would involve a breach of trust or occasion risk or loss to the property belonging to the institution ;
- (iv) strictly conform to and carry out the terms of the trust and shall not encumber the properties of the institution by persistingly incurring expenditure beyond the limits of the income of the property of the institution ;
- (v) not in any way make use of the property of the institution or of his position as trustee, for his self interest or private advantage ;
- (vi) be personally responsible for the exercise of his judgment and for performance of his duty and he cannot therefore escape responsibility by leaving to another person the exercise of judgment or the performance of that duty.

6. *Notice period for tendering resignation by the member of the board:—* The period of notice referred to in sub-section (4) of section 4, shall be one month.

7. *Handling over charge by the outgoing member of the Board of trustees:—*

(i) Every member on relinquishment of charge of the office held by him under rule 6, shall immediately hand over all properties, documents or cash which are under his control or in his possession to his successor or to such or to such other person as the commissioner may, by order direct.

(ii) In case any discrepancy or shortage of cash or any other irregularities are noticed at the time of handing over charges, the matter shall immediately be brought to the notice of the Commissioner by the person who is directed to take over charge and if the Commissioner after enquiry is satisfied that all the discrepancies, irregularities etc, noticed at the time of handing over charges have been set right, the outgoing member may be relieved or if the discrepancies, irregularities are serious in nature, suitable action shall be taken against the member concerned as per general rules in force.

8. *Procedure and conduct of business during Board meetings:* –(1) The Board shall meet as often as necessary and in any case at least once in three months for the transaction of the business of the religious institution.

(2) (a) In the case of a religious institution having an Executive Officer, meetings shall be convened by the Executive Officer on such dates as he may fix in consultation with the President of the Board of trustees :

Provided that the Executive Officer shall himself fix the date for a meeting if the President on a reference made to him in writing by the Executive Officer in that behalf, does not communicate his opinion to the Executive Officer within the time specified in such reference.

(b) In the case of a religious institution which has no Executive Officer, meetings shall be convened by the President on such dates as he may fix.

(3) The meetings of the Board shall be held at the premises of the religious institution itself or in the premises of its office, and if the religious institution is a specific endowment having no office premises, the meetings shall be held at the places fixed by the Commissioner.

(4) (a) Notice of a meeting specifying the date, time and place of the meeting with a copy of the agenda for the meeting shall be caused to be served by the Executive Officer or the President, as the case may be, on the trustees at least seven days prior to the date fixed for the meeting, the service being effected by giving or tendering the notice to every trustee personally or if it cannot be so effected, by sending the notice to him by registered post with acknowledgment due to his usual place of residence.

(b) The agenda shall be prepared by the Executive Officer or the President as the case may be, and where the Executive Officer prepares the agenda he shall include in the agenda subjects suggested by the President.

(c) It shall, be open to the Board to hold a meeting without observing the requirement as to issue of notice when all the trustees agree to waive that requirement.

(d) In case of emergency, the Executive Officer or the President, as the case may be may convene a meeting on giving shorter notice than that specified in sub-rule (1).

(e) The Executive Officer or the President as the case may be, shall on requisition in writing of not less than two trustees, convene a meeting, specifying the purposes of the meeting and giving at least five days notice.

(5) All papers relating to the agenda shall be made available to the trustees for inspection at the place of the meeting and at the time of or before the commencement of the meeting.

(6) The quorum shall be three, and if within half an hour after the time appointed for the meeting, a quorum is not present the meeting shall stand adjourned, unless the trustees present agree to wait longer.

(7) Every meeting of trustees shall be presided over by the president or in his absence, by the Vice-President and in the absence of both the President and the Vice-President, any other member chosen by the other members present, shall preside over at such meeting.

(8) The questions which may come before any meeting shall be decided by a majority of votes and when the votes are equally divided, the President or the trustee presiding for the occasion, as the case may be, shall have and exercise a second and casting vote.

(9) The Executive Officer, if any, of the religious institutions shall always be present at the meetings, produce whatever accounts, registers or records, cash or other movable properties which are, called for by the trustees or are relevant to the subjects in the agenda.

(10) Minutes of the proceedings at each meeting shall be recorded in a book to be kept for that purpose and shall at the close of the meeting be signed by the President or the trustees who presided at such meeting, as the case may be, and all the other trustees present at the meeting and the minutes book shall be kept in the office of the institution in the custody of the President or in the custody of an Executive Officer (in the case of an institution having an Executive Officer).

(11) The minutes shall be recorded in English or in Tamil as may be decided upon by the trustees.

(12) Within a week from the date of the meeting a copy of the proceedings of such meetings shall be forwarded to the Commissioner.

(13) The President or the presiding trustee, as the case may be, shall maintain order and decorum at the meetings and the subject on the agenda shall be taken for consideration in the order in which they appear in the agenda unless it is decided at the meeting that they should be taken up otherwise.

(14) All matters relating to the administration of the religious institutions shall be decided at the meetings. The Executive Officer or the President, as the case may be, shall carry into effect the decisions of the Board.

(15) (a) The Executive Officer or the President as the case may be, may, in case of emergency ascertain the opinion of the Board by circulation of the records among all the trustees and in case of unanimity of opinion carry out the decision and if there is a difference of opinion among the trustees during

such circulation, the matter shall be considered at an emergent meeting of the Board convened for the purpose.

(b) Every unanimous decision ascertained in circulation shall be placed before the next meeting of the Board for confirmation.

9. Duties of the Executive Officer: – (1) The Executive Officer shall be incharge of all immovable properties of the institution.

(2) The Executive Officer shall be entitled to the custody of all immovables, livestock and grains.

(3) The jewels and valuables shall be in the joint custody of the President and the Executive Officer. Where there is no Executive Officer, the President and Treasurer shall be in the joint custody of the jewels and valuables. The Executive Officer shall be responsible for the entrustment of jewels and valuables which are in daily use to the President after taking proper acknowledgment and for providing facilities to the safety and for observing of such entrustment. The Executive Officer shall furnish such security as may be determined by the Commissioner.

(4) The Executive Officer shall be the person entitled to receive all the income in cash and kind and all offerings and all such income and offerings shall be in his custody.

(5) The Executive Officer shall be the person by whom all disbursements are to be made and all expenditures to be incurred on behalf of the institution.

(6) (a) Before the end of every month, the Executive Officer shall draw a rough estimate of the probable disbursements and expenses to be made and incurred during the following month and obtain the previous sanction of the trustees for the same.

(b) The Executive Officer shall thereafter prepare cheques in instalments for the funds required, obtain the signatures of the President and the Treasurer of the Board of trustees and withdraw the amount from the bank and the amount so drawn shall be deposited then and there in a bank in a separate account or in the Postal savings bank account in the name of the temple and the trustees shall by a resolution authorise the Executive Officer to operate on this account.

(c) The amount in the account to be operated upon by the Executive Officer shall under no circumstances exceed the limit to be fixed by the Commissioner in consultation with the trustees of the institution and such limit shall not exceed one-twelfth of the annual expenditure of the temple.

(d) Where any amount of expenditure included in the statement can be disbursed by means of cheque, the Executive Officer shall obtain a separate cheque in favour of the person to whom the payment has to be made.

(e) All the receipts must be deposited by the Executive Officer in the account of the institution soon after its receipt.

(7) (a) For meeting unforeseen expenditure the Executive Officer shall have such permanent advance as may be fixed by the Commissioner.

(b) The Executive Officer shall not incur any expenditure which exceeds Rs. 10 without obtaining prior sanction of the trustees and in case of emergency he may incur the expenditure, but shall without delay obtain the approval of the trustees.

(8) The accounts of all receipts and expenditure in a month shall be placed before the trustees at the monthly meetings for being passed by them.

(9) The Executive Officer shall prepare the budget in sufficient time, obtain the approval of the trustees and submit it for sanction. Similarly supplementary budget and proposals for ratification of expenditure incurred in excess of the budget sanction due to extraordinary circumstances should also be submitted through the trustees.

(10) (a) The Executive Officers shall be in-charge of the office of the institution and all the office holders and servants shall work under the immediate control and superintendence of the Executive Officer subject to the disciplinary control of the trustees.

(b) It shall be the duty of the Executive Officer to see that all the office holders and servants properly do their allotted work. The Executive Officer shall maintain the service registers of all office holders as well as other records, files and registers pertaining to the institution.

(11) The Executive Officer shall be responsible for the collection of all income and moneys due to the institution, but shall have no power to waive or write-off any claims of the institution and such claims of write-off or remission shall be made through the trustees to the Commissioner.

(12) The Executive Officer shall be the person entitled to sue or be sued on behalf of the institution and it shall be the duty of the Executive Officer to see that all legal proceedings on behalf of or against the institution are instituted in due time and properly prosecuted and that all such proceedings against the institution are properly defended.

He should act in accordance with the resolution of the trustees and also obtain prior sanction of the commissioner wherever necessary.

(13) It shall be the duty of the Executive Officer to see that buildings, lands, jewels, vahanas and utensils of the institution are kept in proper repairs.

(14) The Executive Officer shall have power to sell perishables in such manner as he deems fit but sales of livestock, grains or any other property not required for use of the institution shall be decided upon only by the trustees and the Executive Officer shall make the sales in such manner as may be decided upon by the trustees. The Conditions of leases of land rights etc., shall be settled at a meeting of the trustees and as approved by the Commissioner.

(15) The Executive Officer may exercise all powers and may perform all duties assigned to an Executive Officer under the scheme if any settled for the institution and also perform such functions as are allotted to him by the trustees except those which are required to be exercised or performed by the trustees under the Act, and the rules framed there under.

(16) (a) Where a Government servant is appointed as an Executive Officer he shall be paid the pay and other allowances entitled by him in his parent Department and shall be governed by the rules applicable to his cadre of service.

(b) Where a non-Government servant is appointed as an Executive Officer he shall be paid such remuneration as fixed by Government and as governed by such terms and conditions laid down by the Government at the time of appointment.

(17) The President and the Treasurer of the Board of trustees shall have a joint account and shall operate on the Bank account but cheque book and pass book shall remain in the custody of the Executive Officer.

(18) The following subjects shall be placed by the Executive Officer at every monthly meeting :

- (a) (i) checking of cash, perishables, and noting the fact in the minutes book ;
- (ii) passing of previous months accounts and recording the abstract of the same ;
- (iii) other subjects to be brought by the Executive Officer to President of the Board or any other trustee ;



(b) once in a quarter the following shall be placed before the meeting :

- (i) quarterly statements of accounts ;
- (ii) demand, collection and balance statement ;
- (iii) improvements to buildings and lands ;
- (iv) additions to jewellery ;
- (v) investment made or renewed.

(c) Once in every year in the month of March, the following subjects shall be placed before the meeting :

- (i) budget ;
- (ii) dhittam, if any ;
- (iii) programme of festivals;
- (iv) proposals for repairs to buildings.

(d) Once in every year in the month of August, the following shall be placed before the meeting :

- (i) administration report ;
- (ii) account of festivals,

(e) Audit notes and replies shall be placed before the meeting at the next month after receipt.

10. *Appointment of officers and other employees of the Board* :— (i) The Board shall appoint officers and other employees of the Board for the efficient and smooth running of the religious institution.

(2) Every appointment shall be made in accordance with the Recruitment Rules framed by the Board with previous approval of the Commissioner :

Provided where the emoluments of any post exceed Rs. 50 per mensem the previous approval of the Commissioner for creating the post shall be obtained by the Board.

(3) There shall be a Recruitment Committee consisting of the President of the Board as Chairman, two other trustees as members and the final selection is subject to the approval of the Commissioner.

(4) Every religious institution shall have one or more Archakas or Gurukkals to perform the daily poojas, archanas etc., the number of such Archakas or Gurukkals depending on the functioning of each institution. Such Archaka or Gurukkal shall be a Hindu and have a good knowledge of mantras, agamas and other relevant sastras, rituals and mode of worship as required by the tenets of demonstration, sect or sampradaya concerned and shall have proficiency in the regional language or languages so as to enable him to explain the facility, meaning and significance of the mantras, archanas and poojas to worshippers, devotees, pilgrims or other visitors and a good moral character and basic learning so as to inspire reverence in the worshippers, devotees, pilgrims and other visitors.

(5) There shall be a clerk, or an Accountant to maintain the day-to-day accounts as well as to collect the income due to the temple and to assist the trustees in the administration of the temple.

(6) There shall be other categories of employees who may be appointed by the trustees according to the necessity on monthly wages or daily wages.

11. *Payment of contribution:*—(1) The salary, allowance, pension and other remuneration of the Executive Officer shall be paid in the first instance from the Consolidated Fund of the State and later on recovered from the institution concerned in accordance with the procedure laid down in the Act, from the religious institution.

(2) In case an Executive Officer is appointed by the Government for a group of religious institutions the contribution payable by each institution in respect of pay and allowances and for pension shall be proportionate amount as fixed by the Commissioner in accordance with the rules in force.

(3) The amount payable under sub-rule (1) shall be intimated to the temples concerned in the form of Government order by the Commissioner before 31<sup>st</sup> March of every year worked out on the basis of the annual income of the institution.

(4) The institution concerned shall remit the amount to the Government within fifteen days from the date of receipt of the Government order under sub-rule (3).

12. *Budget of the religious institution:*— (1) Every budget, revised budget or supplemental budget shall be accompanied by an explanatory memorandum with reference to each major item of estimated receipt and charge and it shall be in the Form shown in Appendix - I to these rules in the case of institution getting an annual income of more than Rs. 5,000 and in the form shown in Appendix - II in the case of institutions getting an annual income of Rs. 5,000 and less and the budget, revised budget or supplemental budget shall also be accompanied by the statements specified below:

(a) Statement of assets (other than refundable deposits) as on 1<sup>st</sup> March, —

- (i) cash on hand ;
- (ii) cash in current and savings accounts;
- (iii) value of grains and stores ;
- (iv) investments in fixed deposits, National Savings Certificates. Government bonds and shares, with details as to each item ;
- (v) arrears under inams and leases or lands, buildings, sites and other rights and decrees ;
- (vi) advances recoverable other than Law charges ;
- (vii) advances recoverable (Law charges);
- (viii) loans to be recovered (with information as to date of sanction and terms of repayment) of each item.

(b) Statement of liabilities as on 1<sup>st</sup> March, —

- (i) loans (with information as to date on which taken and terms of repayment);
- (ii) taxes, licence fees and contribution to local bodies ;
- (iii) value of provisions etc., to be paid for ;
- (iv) salaries and allowances;
- (v) other items.

(c) Statement as on March, of refundable deposits made by lessees, contractors, employees, etc., with information as to how each amount is invested or held;

(d) Dhittam in force, for daily poojas and festivals;

(e) Schedule of establishment including ulthurai with information as to pay drawn, the pay that will be drawn at the beginning of the fasli for which the budget relates;

(f) Schedule of establishment as sanctioned or in vogue and a copy of the order of sanction;

- (g) A copy of sanctioned programme of works and a copy of the order of sanction ;
- (h) Detailed estimates for major repairs and constructions costing Rs. 500 and more and the copies of the order of sanction, if any, by competent authority :

Provided that in the case of institution getting an annual income of less than Rs. 5,000 statements (f) to (h) need not be sent.

(2) In respect of every religious institutions the annual income of which is not less than Rs. 1,000 a copy of the budget as approved by the Commissioner shall be sent to the Auditor concerned,

13. *Repairs and renovation of temples* : – (1) The trustees of religious institution shall submit to the Commissioner annually, six months before the end of each fasli, a report on the works which it is desirable or necessary to carry out during the succeeding fasli, 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.

(2) When the proposal of board to execute any work is approved by the Commissioner, detailed estimates shall be prepared and submitted along with the plan, if any, to the Commissioner. All plans and estimates shall be duly signed by the Architect/Engineers/Supervisors and shall indicate their names, addresses, qualifications etc.,

Qualifications of Architect/Engineers/Supervisors :

To be eligible to prepare the plan and estimates the qualification for Architect/Engineers/Supervisors shall not in any case be less than those prescribed below :

*Architect* : The Minimum qualification for an Architect shall be Associated Membership of the Indian Institute of Architect or such Degree or Diploma which makes him eligible for such membership.

*Engineers* : The minimum qualifications for an Engineer shall be the Corporate Membership (Civil) of the Institution of Engineers (India) or such Degree or Diploma in Civil, Municipal or Structural Engineering which makes him eligible for such membership.

*Supervisors* : The minimum qualification for a Supervisor shall be qualification in Architecture or Engineering equivalent to the minimum qualification prescribed for recruitment to non-gazetted service by state Government plus five years experience in building design construction and supervision.

(3) Detailed plan and estimate for works costing upto Rs. 20,000 shall be prepared by the qualified Supervisors and any works costing more than Rs. 20,000 shall be prepared by a qualified Architect or Engineer. If the estimates and plans are to be prepared by the Public Works Department then centage charge in force will be levied.

(4) If the works are being executed through a private agency they shall appoint a qualified Architect, Engineers or Supervisors as the case may be—

(a) for works costing upto Rs. 20,000 a qualified Supervisor shall be appointed by the executing agency ;

(b) for works costing more than Rs. 20,000 qualified Engineer or Architect shall be appointed by the executing agency.

(5) On completion of the work the qualified Architect/Engineer/Supervisor as the case may be, shall furnish a completion certificate as furnished below:

I hereby certify that the erection, re-erection or material collection in/or building..... in plot No. ....  
in Street ..... Town .....has been supervised by me and has been completed or ..... according to the plans sanctioned vide No. .... date .....

The work has been completed to may best satisfaction. The workmanship and all the materials (type and grade) have been used strictly in accordance with general and detailed specifications. The building is fit for use for which it has been erected, re-erected or altered, constructed and enlarged.

Signature of Architect/Engineer/Supervisor

Name of Architect/Engineer/Supervisor

Address of Architect/Engineer/Supervisor.

(6) If the works are to be executed by Public Works Department the same will be treated as “Deposit Works”.

(7) In the case of qualified Architect/Engineer/Supervisor are engaged for preparation of plans, estimates and supervision of work, the trustees of religious institution may fix the rate of fees in each case.

(8) Detailed plan and estimate shall comprise of the following :

- (i) Site plan,
- (ii) Building Plan,
- (iii) Services plan,
- (iv) Specification,
- (v) Estimate.

(i) *Site plan* : The site plan shall be drawn to a scale of not less than 1 : 1000 and shall show :

- (a) the boundaries of the site and of any contiguous land belonging to the owners thereof;
- (b) the position of the site in relation to neighbouring street;
- (c) the name of the streets in which building is proposed to be constructed, if any ;
- (d) all existing buildings standing on, over or under the site;
- (e) the position of the building and of all other building (if any) in relation to:
  - (i) all adjacent streets, buildings (with number of storeys and height) and premises within a distance of 12m of site;
  - (ii) if there is no street within a distance of 12m of the site the nearest existing street.
- (f) the means of access from the street to the building and to all other building ;
- (g) space to be left to secure free circulation of air, admission of light and access for scavenging purposes ;
- (h) the width of street in front and of the street at the side or near the building ;
- (i) the direction of North point relative to the plan of the building ; any physical features, such as wells, drains etc.

(ii) *Building plans* : The plans of the buildings and elevation and sections accompanying the estimate shall be drawn to a scale 1 : 100

The plans shall —

- (a) include floor plan of all floors together with the covered area clearly indicating the size and spacings of all framing numbers and sizes of rooms and the position of stair cases, ramps etc;
- (b) show the use of occupancy of all parts of the building ;
- (c) show the exact location of essential services for example W.C. sink, bath and the like ;
- (d) include sectional drawings, showing clearly the size of footings, thickness of basement wall, wall construction. The section shall indicate the height of building and rooms and also the height of parapet and the drawings and the slope of the roof. At least one section should be taken through the stair case ;
- (e) show all street elevation ;
- (f) give dimensions of all the projected positions beyond the permissible building line ;
- (g) give indication of the North point relative to the plan.

(iii) *Services plan* : Plans, elevations and sections of private water supply and sewage disposal system, if any, shall also be included.

(iv) *Specifications* : Specification both general and detailed, giving type and grade of materials to be used, duly signed by the registered Architect/Engineer/Supervisor shall accompany the plans and estimates

(v) *Estimate* : Estimate shall comprise of :

(i) *Report* : Report on estimate should be prepared in a lucid form understandable by non-technical officers of the administrative department. It should be comprehensive enough under each sub-head as mentioned below :

- (a) History;
- (b) Design;
- (c) Scope ;
- (d) Rates ;
- (e) Cost ;
- (f) Method ;
- (g) Establishment ;
- (h) Construction plant ;
- (i) Land;
- (j) Time ;

(ii) Detailed statement of measurements, quantities, and rates with an abstract showing the total estimated cost of each item.

(9) Whenever a worshipper or other person officers to donate the cost or to execute any building works, the trustee shall obtain from him details of his proposals and if he proposes to undertake the works himself, a statement showing the manner in which the necessary finances for the execution of works will be made available and the time within which the construction will be completed and forward, the details or statement as the case may be, to the appropriate authority with his remarks whether the said offer may be accepted and, if so, on what conditions. In such case also a qualified Architect/Engineers/Supervisors shall be employed who shall furnish the completion certificate.

(10) The appropriate authority may sanction the plans and estimates submitted by the trustees with such modifications and subject to such conditions, as it may deem fit and where the cost of the construction is to be met from the funds of the institution, sanction the necessary expenditure and the appropriate authority may decide whether the building work is to be made Departmentally or through contractors.

(11) In all cases in which a building work is undertaken either departmentally or otherwise, such work shall be subject to supervision, control and inspection at a cost not exceeding 5 percent of the estimated cost of the works as may be fixed by the appropriate authority as and when the appropriate authority deems fit and the said authority may at any stage of the execution, order such check measurement and control as may be deemed essential before the work is further proceeded with or further expenditure incurred.

(12) Tenders should invariably be called for, when the amount involved to a particular contract is Rs. 2,000 or more, and this rule does not admit of a major work being split into parts, each costing less than Rs. 2,500 and each part being given out on contract without calling for tenders.

(13) The construction of any Gopuram, Vimanam or other stone structure with stucco work or repairs to such construction of which Engineers have no specialized knowledge shall with the specific sanction of the appropriate authority, be entrusted to any able stapathi and the plan and estimates prepared by the stapathi shall be countersigned by a competent Engineer as mentioned in sub-rule (3) of Rule 13 provided that in particular case where the competent authority is satisfied that such countersignature is not necessary and makes a record in writing to that effect, the competent authority shall dispense with such countersignature and direct check measurement of such works by another stapathi or technical officer by paying the remuneration.



(14) The trustees shall be bound to give the officer or stapathi mentioned in sub-rule (13) of rule 13 all facilities for inspection, supervision, verification and check measurement in the discharge of his functions.

14. Appropriation account :— Every religious institution shall within two months from the close of the financial year submit to the Commissioner a statement required under sub-section (5) of section 13 of the Act, in the Form in Appendix III.

15. Accounts and Audit: — Every religious institution shall maintain regular accounts of all receipts and expenditure for each financial year which should contain the following items :

(1) For receipts—

- (a) amount realised by way of selling paddy ;
- (b) amount released by collection of rent from buildings and house sites and form temporary construction on temple lands;
- (c) amount realised by auctioning tanks, groves and other properties of the temple;
- (d) collections made during festivals, performances of special poojas and selling tickets on archanas and aradanas etc.;
- (e) income from investments;
- (f) grant from Government;
- (g) miscellaneous items of receipts.

(2) For expenditure—

- (a) payment of salary to the employees of the religious institutions;
- (b) current consumption charge;
- (c) payment of taxes to the Government ;
- (d) audit fee ;
- (e) pooja expenses—
  - (a) paddy, rice and other grains;
  - (b) purchase of provisions-other expenses (with details)
 Total of pooja expenses.;

(f) festival expenses—

- (a) paddy, rice and other grains ;
- (b) purchase of provisions ;
- Other expenses (with details);
- Total of expenses on festivals.

16. Contents of audit report: — In addition to the particulars detailed in sub-section (1) of section 15 of the Act, the auditor shall append the following appendices to the audit 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 ;
- (d) a statement of debentures, share certificates, Government bonds and other securities ;
- (e) a consolidated statement of demand, collection and balance of all items of revenue or income or decrees both arrears and current outstanding in cash and kind ;
- (f) a statement of the assessable income for the fasli as per rules ; and
- (g) names and period of office of all the trustees in office and Executive Officers during the audit period.

17. Maintenance of registers: — In addition to the registers detailed in clauses (a) to (f) of section 21 of the Act, the religious institution shall maintain: —

- (a) cash book and ledger posted up-to-date;  
(The accounts in the cash book shall be closed periodically once in a month and shall be attested by all the five trustees.)
- (b) ledger for endowments (kattalais);
- (c) ledger for investment;
- (d) stock account of money valued form and ticket books;
- (e) register of loans;
- (f) register of kanikkais ;
- (g) stock book of provisions ;
- (h) register of advances ;
- (i) register of articles of permanent nature (other than jewels);
- (j) proceedings of trustees meetings ;
- (k) stamp account ;
- (l) acquittance register ;
- (m) suit register.

18. Publication of proposal for the alienation of immovable properties to religious institution: — (1) Notice of the proposals for any exchange, sale or mortgage and any lease for a term exceeding three years of any immovable property belonging to, or given or endowed for the purpose of any religious institution shall contain particulars in respect of the following: —

- (a) nature of the proposed transaction ;
- (b) correct description of the properties relating to the proposed transaction with information regarding survey number, extent and boundaries and ward number and door number also in the case of properties within the limits of municipalities;
- (c) the revenue assessed on the properties relating to the proposed transaction by way of land revenue, cess, quit-rent, ground rent, property tax etc.;
- (d) any encumbrances to which the properties relating to the proposed transactions are subject;
- (e) if the proposals is for the mortgage, the amount for which the properties are proposed to be mortgaged;
- (f) if the proposal is from sale or lease, the probable price or the rental, as the case may be, that is expected;
- (g) the purpose for which the amount so raised is to be utilized.

(2) (a) The notice shall specify a reasonable time, being not less than 30 days from the date of issue of the notice, within which objections or suggestions may be sent shall also specify the date on which an enquiry, if any, is proposed to be held to consider the objections or suggestions.

(b) A copy of the notice shall be served in person or sent by registered post with acknowledgement due to the trustee or trustees of the religious institution concerned, and where the properties belong to a specific endowment, also to the trustee or trustees or the temple or math to which the specific endowment is attached.

(c) Any refusal or evasion to receive the notice shall be deemed to be sufficient notice.

(3) A copy of the notice shall be published by affixture: —

- (a) on the notice board of the Commissioner ;
- (b) on the notice board or the front door of the math or temple concerned;
- (c) on the notice board of the office of the municipal council or village chavady or the panchayat union council, in some other place in the locality which may be selected by the Commissioner in his discretion ; and
- (d) at least one daily newspaper published in the language of the locality where the math or temple concerned is situate :

NOTE : Where value of the property involved in the proposed transaction is less than Rs. 300, the requirement of the publication of the notice in a daily newspaper may be dispensed with at the discretion of the Commissioner :

Provided that where the proposal is in respect of a specific endowment, the properties of which are not situate in the village in which the temple or math is situate, the notice shall be published also in the village in which the properties are situate.

(4) A copy of the order sanctioning an exchange, sale or mortgage or lease for a term exceeding three years shall, in addition to being communicated to the trustee or trustees and the persons having interest, if any, who appeared in the proceedings, be published in the manner laid down in clauses (a) to (d) or sub-rule (3) of rule 18.

(5) The orders shall also be published in the State Gazette in the language of the region concerned in the case of the math or temple or specific endowment attached to a math or temple situate in the region.

-----

**APPENDIX - I.**  
[ See Rule 12 (1) ]  
**STATEMENT A - RECEIPTS**

Revised Estimate for faslis 13											
Actuals   Faslis			Average for a fasli [ Cols. (1) to (3) ] Budget estimate for the previous fasli.		<div>Actuals July 19 to February 19</div> <div>Probable receipts March 19 to June 19</div> <div>Total</div>			Heads of receipts	Budget Estimate fasli 13	Remarks	Amount sanctioned by the Competent authority.
<div>13 (1)</div>	<div>13 (2)</div>	<div>13 (3)</div>	<div>(4)</div>	<div>(5)</div>	<div>(6)</div>	<div>(7)</div>	<div>(8)</div>	<div>(9)</div>	<div>(10)</div>	<div>(11)</div>	<div>(12)</div>

Opening balance—

- (i) Cash
- (ii) Current and Saving Banks  
Accounts —
- (iii) Value of grains quantity, rate  
etc.

**A. RECEIPT—ORDINARY**

Lands—

- (i) Income from leases (cash)
- (ii) Income from leases (kind)  
quantity and rate (amount)  
Income from pannai cultivation,  
quantity (kind) and rate.
- (iii) Income from other items.

Total ... \_\_\_\_\_

2. Buildings and sites—

- (i) Rent from house, shops, etc.
- (ii) Rents from vacant sites.

Total ... \_\_\_\_\_

3. Votive offerings and Ubayams—

- (i) Ubayams
  - (a) Cash
  - (b) kind
- (ii) Hundi Collections,

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
-----	-----	-----	-----	-----	-----	-----	-----	-----	------	------	------

(iii) Fees for the procession of deities and the like

(iv) Contributions made on ceremonial occasions such as marriages, Ubanayanam, etc.

(v) Income from fees for abishekam, archana etc., deducting payment to service holders.

(vi) Other items.

Total .... \_\_\_\_\_  
\_\_\_\_\_

4. Grant—

(i) Mohini

(ii) Compensation received from Government under Revenue Recovery Act.

(iii) Other grants.

Total .... \_\_\_\_\_  
\_\_\_\_\_

5. Income from investments.

6. Miscellaneous—

(i) Fines.

(ii) Sale of prasadam.

(iii) Income from remunerative enterprises.

(iv) Law charges-A. Costs received.

(v) Lapsed deposits.

Total of 1 to 6. \_\_\_\_\_  
\_\_\_\_\_

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
-----	-----	-----	-----	-----	-----	-----	-----	-----	------	------	------

## B. RECEIPTS—CAPITAL.

- (i) Sale proceeds of immovable properties.
- (ii) Sale proceeds of movable properties acquired for the use of institutions.
- (iii) Donations for specific purposes in the institution.
- (iv) Investments realised.
- (v) Loans recovered.
- (vi) Loans received.
- (vii) Other items.

Total ... \_\_\_\_\_

## C. DEPOSITS AND ADVANCES.

## (a) Deposite received—

- (i) Lease deposits.
- (ii) Security deposits.
- (iii) Interest on lease and other deposits refundable.
- (iv) other deposits

Total ... \_\_\_\_\_

## (b) Advances recovered:-

- (i) Advances to Lawyers.
- (ii) Other advances

Total... \_\_\_\_\_

Total of (a) and (b)... \_\_\_\_\_

Grand total including opening balance ... \_\_\_\_\_

## 6. Expenditure-Ordinary—

- (i) Pay of officer
- (ii) Pay of Other establishment.
- (iii) Dearness allowance.
- (iv) Other compensatory allowances.
- (v) Leave salary of officer including providednt fund contribution and pensionary contribution.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
								(vi) Leave salary of other establishment.			
								7. Travelling allowances :			
								(i) Travelling allowances of officer.			
								(ii) Travelling allowances of establishment.			
								(iii) Travelling allowances of trustees			
								Total of Travelling allowances...			
								8. Other charges : —			
								(i) Rents, rates and taxes—			
								(a) Office rent,			
								(b) Revenue paid to Government.			
								(c) Cesses paid to Panchayats or Municipalities.			
								(d) Taxes, licence fee paid to Municipalities or Panchayats.			
								(e) Contribution under section 11 (1)			
								(f) Audit fee under Section 14(4)			
								Total —Rents, rates and taxes...			
								(i) Service postage			
								(ii) Electric charges			
								(iii) Telephone charges			
								(iv) Printing			
								(v) Stationery			
								(vi) Books and periodicals			
								(vii) Law charges			
								(a) Court fees			
								(b) Lawyers fees			
								(c) Out fees			
								(d) Others			
								Total—Law charges			
								(viii) Miscellaneous—			
								Total—Other charges			





Total—Buildings.

Total

Total...

Total...

**B. DISBURSEMENT—CAPITAL**

- (a) Purchase of immovable properties and rights.
- (b) Major maramath.
- (c) Construction of new buildings and substantial addition to old buildings.



**APPENDIX \_ II**

[See Rule 12 (1) ]

*Form of Budget for temple with income of Rs. 5,000 and less.*

NOTE:— Heads of account alone are noted here. Other column number remaining the same as those in main form.

**HEADS OF RECEIPTS—****Opening balance—**

- (i) Cash
- (ii) Current Savings Bank Accounts
- (iii) Value of paddy on hand.

**A. RECEIPTS—ORDINARY—****1. Lands—**

- (i) Revenue from leases (cash)
- (ii) Value of grains from leases
- (iii) Value of grains from pannai cultivation
- (iv) Income from other items.

**2. Building and sites—**

- (i) Rent from houses, shops, etc.
- (ii) Rent from vacant sites.

**3. Votive offerings and ubayams—**

- (i) Hundials
- (ii) Ubayams both cash and kind
- (iii) Income from fees for Mudi—Kanikkai, archanai, abishekam, etc., after deducting payment to service holders.
- (iv) Kattalais and specific Endowments.

**4. Grants—**

- (i) Mohini
- (ii) Other grants.

**5. Income from investments—****6. Miscellaneous—**

(Here include item if any not noted above specifying details)

Total— 1 to 6.... \_\_\_\_\_

## B. RECEIPTS—CAPITAL—

Sale proceeds of immovable properties

- (i) Sale proceeds of movable properties acquired for the use of the institution.
- (ii) Loans recovered
- (iii) Other items.

Total... \_\_\_\_\_

## C. Others—

- (i) Deposits
- (ii) Advance

Total... \_\_\_\_\_

Grand total including opening balance... \_\_\_\_\_

## HEADS OF DISPURSEMENTS—

## A. Expenditure—Ordinary—

- (1) Pay, dearness allowance and other compensatory allowance of Executive Officer and servants.
- (2) Travelling allowance of Executive Officers and servants
- (3) Travelling allowance of trustees.
- (4) Other charges—
  - (a) Postage, Printing, Stationery
  - (b) Office rent
  - (c) Revenue paid to Government
  - (d) Cesses and taxes and licence fees to local authorities.
  - (e) Contribution under section 11 (1).
  - (f) Audit fees under section 14 (4)
  - (h) Other items.
- (5) (1) (a) Pooja expenses  
(b) Value of paddy utilized
- (II) (a) Annual festival  
(b) Value of paddy utilized
- (6) (i) Ubayams  
(ii) Kattalai and specific Endowments
- (7) Lands—
  - Charges on pannai cultivation including minor maramathes.
- (8) Buildings - sundry repairs.

## (9) Paraphernalia—

(a) Repairs to vahanams, jewels, vessels, furniture etc.

(b) Maintenance of livestock.

(c) Others.

## (10) Miscellaneous—

(here include item if any not noted above with details).

Total 1 to 10

## B. DISBURSEMENT—CAPITAL—

(i) Purchase of immovable properties.

(ii) Construction of new buildings.

(iii) Purchase of movables such as vessels, jewels, livestock etc.

(iv) (a) Investment other than Reserve Fund.

(b) Investment of Reserve Fund.

(v) Loans to others.

(vi) Loans repaid.

Total....

## C. OTHERS—

(a) Deposits

(B) Advance

Total ...

Total of A, B and C.

## Closing balance—

(a) Cash.

(b) Current and Savings Bank Accounts.

(c) Value of paddy on hand.

Total...

Grand total including closing balance.

## APPENDIX—III

Appropriation account for the year.....

Major section, group and sub-section	Approved budget provision	Actual expenditure	Excess (+) Savings(-)	Explanation for variations
--	---------------------------------	-----------------------	--------------------------	-------------------------------

-----