(*v*) Calling for applications for posts which may have to be filled up by technical or highly experienced persons.

(*d*) No books or newspapers which are affiliated to any political party shall be purchased or subscribed for libraries or for reading rooms maintained by religious institutions.

(Substituted by G.O. Ms. No. 716, C.T. & R.E., dated 29th June 1987).

11. Expenditure to be incurred according to dhittam and budget.— No expenditure shall be incurred without the written order of the trustee. Before incurring expenditure on any purpose, the trustee shall satisfy himself that the expenditure is necessary and that the scale of such expenditure does not exceed the dhittam when the expenditure relates to poojas and festivals and the budget sanction in the matter covered by the budget.

12. Claims indisputably payable.—Claims indisputably payable shall never be left unpaid and disbursements in cash or kind or by means of cheques shall, under no circumstances, be kept out of the accounts a day longer than is absolutely necessary.

13. Bill to be signed by persons making claim against the institution.—Any person having a claim against the institution shall present a duly signed bill containing the details of the claim and of the dates on which the claim fell due. The trustee shall verify the correctness of the claim and sanction payment.

14. Responsibility of persons making disbursements without the sanction of the trustee.—Where disbursement on behalf of an institution is made by a person other than the person competent to incur expenditure, such disbursing officer shall be personally responsible for any disbursement which has not received the sanction of the trustee.

15. Receipts to be obtained for all payments.—Receipts shall be obtained for all payments, receipts for sum exceeding Rs. 20 either by cash or cheque being duly stamped.

16. All purchases shall be supported by bill or certificate.— Where purchases sanctioned by the trustee have to be made in a place other than the village or town in which the institution is

situated, they may be made through servants of the institution to whom advances may be made. All purchases shall be supported by shopmen's bill duly receipted. Purchases of perishables or other articles for not more than Re.1 need not however be supported by the dealer's bills and receipts but the disbursement shall be supported by a certificate from the person who made the purchase and the disbursement, that they were made and a certificate from the trustee that the articles paid for were duly received by the institution.

17. Definition of trustee for purpose of rules 2 to 16.— (1) Where the institution has an executive officer appointed under a scheme or under section 45 or section 74 who is authorised to make collections or incur expenditure, such executive officer shall be deemed to be the 'trustee' for purposes of rules 2 to 6.

(2) Where the institution has no such executive officer duly authorised, but has more than one trustee —

(*a*) the Chairman of the trustees shall be deemed to be the trustee for purposes of rules 2 to 8 ; and

(*b*) any trustee authorised by the trustees to sanction expenditure shall be deemed to be the trustee for purpose of rules 11 to 16.

18. Authority to write off irrecoverable loans, etc .—When proposals to write off irrecoverable loans, advances, debts, loss of moneys, value of stores and articles and items of revenue due to religious institutions are received, the authority herein empowered to write off the same, shall fully investigate the causes that led to the non-recovery of the amounts and shall sanction the write off, only if it is satisfied that proper, adequate and timely steps were taken to recover the same from the persons concerned or from the persons through whose negligence or irresponsibility the loss had occurred. The authority empowered to sanction the write off is specified in the table below. They should maintain a register showing the amounts so written off from time to time, so that recovery either in full or in part may be effected, if eventually that is found possible.

THE TABLE

Authority competent to order write off.	Maximum limit upto which the write off could be sanctioned in each case.
1. Assistant Commissioner	Amounts not exceeding Rs. 500 (Rupees five hundred only) in the case of religious institutions under his control.
2. Assistant Commissioner	Amounts not exceeding Rs. 500 (Rupees five hundred only) in the case of notified religious institutions not included in the list published under section 46 of the Act.
3. Joint/Deputy Commissioner	(*a*) Amounts not exceeding Rs. 1000 (rupees one thousand only) in the cases of all listed religious institutions and maths.
	(*b*) Amounts exceeding Rs. 500 (Rupees five hundred only) but not exceeding Rs. 1000 (Rupees one thousand only) in the case of religious institutions within the jurisdiction of the Assistant Commissioner under his control.
4. Commissioner	Amounts exceeding Rs. 1000 (Rupees one thousand only) but not exceeding Rs. 10,000 (Rupees ten thousand only) in the case of any religious institutions.
5. Government	In all other cases, no item of irregular illegal or improper expenditure of the nature specified in section 89 (1) which is surchargeable under section 90 (2) of the Tamil Nadu Hindu Religious and Charitable Endowments Act, 1959, shall however, be written off.

19. Accounts, etc., to be maintained according to the Manual of Accounts of the Hindu Religious and Charitable Endowments Administration Department.—Accounts, registers and other relevant forms shall be maintained according to the Manual of Accounts of the Hindu Religious and Charitable Endowments Administration Department.

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THE RELIGIOUS INSTITUTIONS (CUSTODY, INVESTMENTS AND LENDING OR BORROWING OF MONEYS) RULES, 1963.*

(G.O.P. No. 3584, Revenue, dated 24th December 1963 as amended by G.O. No. 275 C.T. & R.E., dated 16th July 1997)

1. Short title.—These rules may be called the Religious Institutions (Custody, Investments and Lending or Borrowing of Moneys) Rules, 1963.

2. Custody of moneys.—Subject to the provisions of any scheme settled or deemed to have been settled for a religious institution, the moneys received by a math shall be in the trustee of the math or such officer of the math as the trustee may appoint in this behalf and the moneys received by other religious institutions shall be in the custody of the trustee or in the custody of the Chairman of the Board of Trustees, where there is a Board of Trustees.

3. Investment of moneys required for current expenses.—(1) Out of the moneys received by a trustee or the Chairman of the Board of Trustees, as the case may be, moneys required by the trustees or the Chairman for expenses for a period of three months

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* Original rules published in Part V of the *Fort St. George Gazette*, dated 22nd April 1964.

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shall be lodged in any one of the banks specified below in the current account or in the savings bank account and drawn upon by the trustee or the Chairman as and when required .—

(*i*) a Scheduled bank as defined in the Reserve Bank of India Act, 1934 ; or

(*ii*) the Tamil Nadu State Co-operative Bank Limited ; or

(*iii*) a Post Office Savings Bank ; or

(*iv*) such Central District Co-operative Bank as have been approved by the Registrar of Co-operative Societies for the investment of funds of local bodies ; or

(*v*) Co-operative Urban Banks in the State of Tamil Nadu, which maintain fluid resources and which are approved by the Registrar of Co-operative Societies for this purpose.

(2) Moneys required for current expenditure within the fasli, over and above the amount specified above, shall be lodged in seasonal or fixed deposits for periods less than one year in any one of the banks specified in sub-rule (1). Moneys in excess of that required for expenditure within the fasli shall be invested in the manner laid down in rule 7.

4. Moneys received as deposits.— (*a*) Any money received as deposits shall be lodged separately and not withdrawn unless required for being refunded or adjusted.

(*b*) Any money realised by sale of immovable properties shall be deposited separately in one or other of the securities mentioned in rule 7(*a*) to (*d*) and shall not be withdrawn without the previous permission of the Commissioner :

Provided that the Commissioner may, for reasons to be recorded in writing, also permit the withdrawal and utilization of such amounts for construction of new buildings, repairs to old buildings and for other purposes connected with the religious institution.

5. Moneys how to be lodged.—Lodging of moneys under rule 3 or rule 4 shall be made in the name of the institution.

6. Withdrawals.—(1) Subject to the provisions of any scheme settled or deemed to have been settled for a religious institution or any order under section 67, the trustee of the institution or the Chairman of the Board of Trustees, as the case may be, shall have the power to withdraw such deposits or any part thereof and operate on the bank accounts.

(2) No money shall be withdrawn from the bank unless it is required for immediate payment for the purposes of the religious institution.

7. Investment of moneys other than those referred to in rules 3 and 4.—(1) Any moneys belonging to religious institutions, other than those referred to in rules 3 and 4 shall be invested ,—

(*a*) in one or other of the following securities, namely :—

(*i*) promissory notes, debentures, stock or other securities of the Central Government ;

(*ii*) promissory notes, N.S.Cs, N.P. Scs., stock or other securities of the State Government ;

(*iii*) stock or debentures of or shares in companies, the interest wherein shall have been guaranteed by the Central or the State Government ;

(*iv*) debentures of the Chennai Co-operative Central Land Mortgage Bank Limited, so long as the interest thereon is guaranteed by the State Government ;

(*v*) debentures of other securities for money issued by or on behalf of any municipal body under the authority of any Act of a legislature established in India ; or

(*b*) in fixed deposits for periods not less than twelve months and not exceeding one hundred and twenty months in .—

(*i*) a scheduled bank as defined in the Reserve Bank of India Act, 1934 ; or

(*ii*) the Tamil Nadu State Co-operative Bank Ltd., or

(*iii*) such Central District Co-operative Banks as have been approved by the Registrar of Co-operative Societies for the investment of the funds of local bodies ; or

shall be lodged in any one of the banks specified below in the current account or in the savings bank account and drawn upon by the trustee or the Chairman as and when required .—

(*i*) a Scheduled bank as defined in the Reserve Bank of India Act, 1934 ; or

(*ii*) the Tamil Nadu State Co-operative Bank Limited ; or

(*iii*) a Post Office Savings Bank ; or

(*iv*) such Central District Co-operative Bank as have been approved by the Registrar of Co-operative Societies for the investment of funds of local bodies ; or

(*v*) Co-operative Urban Banks in the State of Tamil Nadu, which maintain fluid resources and which are approved by the Registrar of Co-operative Societies for this purpose.

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(*ii*) promissory notes, N.S.Cs, N.P. Scs., stock or other securities of the State Government ;

(*iii*) stock or debentures of or shares in companies, the interest wherein shall have been guaranteed by the Central or the State Government ;

(*iv*) debentures of the Chennai Co-operative Central Land Mortgage Bank Limited, so long as the interest thereon is guaranteed by the State Government ;

(*v*) debentures of other securities for money issued by or on behalf of any municipal body under the authority of any Act of a legislature established in India ; or

(*b*) in fixed deposits for periods not less than twelve months and not exceeding one hundred and twenty months in .—

(*i*) a scheduled bank as defined in the Reserve Bank of India Act, 1934 ; or

(*ii*) the Tamil Nadu State Co-operative Bank Ltd., or

(*iii*) such Central District Co-operative Banks as have been approved by the Registrar of Co-operative Societies for the investment of the funds of local bodies ; or

(*iv*) Co-operative Urban Banks ; or

(*v*) Co-operative Agricultural Banks and rural banks which are maintaining fluid resources and which are recommended by the Deputy Registrar upto a limit of Rs.3000/- ;

(*vi*) the Chennai Co-operative Central House Mortgage Bank Limited, Chennai, so long as the principal and interests are guaranteed by the Government ; or

(*vii*) the Tamil Nadu Industrial Investment Corporation Limited ; or

(*viii*) the State Industries Promotion Corporation of Tamil Nadu Limited.

(*ix*) The Tamil Nadu Transport Development Finance Corporation Limited.

(*c*) in a Post Office Savings Bank ; or

(*d*) with the previous sanction of the Commissioner, in the purchase or in the first mortgage of immovable property provided that the property is not a lease-hold for a term of years and that the value of the property exceeds by one-half of the mortgage money ; or

(*e*) in loans on promissory notes to needy but solvent religious institutions ; or

(*f*) Units issued by the Unit Trust of India.

Explanation.—Institutions are bound to deposit not less than 50% of their surplus funds in Co-operative Banks in long term deposits.

(G.O. Ms. No. 394 C.T. & R.E., dated 12th April 1982.)

(2) The lending of moneys to religious institutions referred to in (*e*) of sub-rule (1) and the borrowing of money by them shall be subject to the following conditions, namely :—

(*a*) The trustee may lend moneys of a religious institution to another religious institution with the express prior sanction of the competent authority.

(*b*) No trustee shall lend moneys of a religious institution to its employees or other individuals or bodies.

(*c*) The trustee of a religious institution may, with the previous approval of the competent authority, borrow money on behalf of the religious institution from any other religious institution or private individuals including the trustee or an employee of the religious institution.

(*d*) Every application seeking sanction to raise a loan shall be made to the competent authority and shall contain the following particulars :—

(*i*) Necessity and urgency for raising a loan.

(*ii*) Amount of loan required.

(*iii*) From whom it is proposed to borrow.

(*iv*) Financial position of the religious institution on the date of application.

(*v*) Period by which loan could be repaid.

(*vi*) Number of instalments and the amount of such instalment.

(*vii*) Probable income and anticipated expenditure during the intervening period.

When the amount is sought to be borrowed from the trustee or an employee of the religious institution or from any other individual, his consent in writing to lend the required money shall also be sent.

(*e*) The competent authority shall, before according sanction to a religious institution to lend money, satisfy himself as to its capacity to lend and before according sanction to a religious institution to borrow money, satisfy himself as to its capacity to repay.

(*f*) The competent authority shall specify the time by which the loan shall be repaid, stipulate the number of instalments, if necessary, and fix the rate of interest payable on the loan, if any :

Provided that in the case of lending or borrowing of moneys from one religious institution to another, the competent authority may waive the recovery of interest either in whole or in part.

(*g*) The trustee of a borrowing institution shall execute a promissory note in favour of the trustee of the lending institution or individual.

(*h*) The competent authority to sanction the lending and borrowing of moneys shall be—

(*i*) The Assistant Commissioner upto a limit of Rs. 5,000/- (Five thousand only) in respect of the institutions under his jurisdiction, subject to approval by the Commissioner ;

(*ii*) The Deputy Commissioner or the Joint Commissioner, as the case may be, upto a limit of Rs. 10,000/- (Ten thousand only) in respect of the institutions under his jurisdiction, subject to approval by the Commissioner, and

(*iii*) The Commissioner in respect of non-listed notified temples and in all other cases.

8. The investments made under rule 7 (1) (*a*) and (*b*) above shall not be pledged, encashed or withdrawn without the permission of the Commissioner.

(Amended as per G.O. Ms. No. 3515, Revenue Department, dated 29th December 1972; Commissioner's Revenue Department 48425/71, dated 8th January 1973.)

THE RELIGIOUS INSTITUTIONS (LEASE OF IMMOVABLE PROPERTY) RULES, 1963.*

(G.O. No. 3060, Revenue, dated 17th October 1963 as amended by G.O. Ms. No. 275, C.T. & R.E., dated 16th July 1997)

1. Short title.—These rules may be called the Religious Institutions (Lease of Immovable Property) Rules, 1963.

2. Lease by public auction.—Lease of immovable property and rights belonging to a religious institution shall be made by public auction. The auction shall ordinarily be conducted in the place in which the property is situate or the rights exist :

Provided that the Joint Commissioner or the Deputy Commissioner, as the case may be, may, either *suo motu* or on an application made to him by the executive authority, permit the holding of such an auction at a place within the district, other than the one in which the property is situate if he is satisfied that it will not be detrimental to securing a proper bid.

Explanation .— For purposes of these rules, the term "executive authority" shall mean —

(*a*) the Executive Officer, where there is one ; or

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* Original rules published in Part V of the *Fort St. George Gazette*, dated 6th November 1963.

Provided that in the case of lending or borrowing of moneys from one religious institution to another, the competent authority may waive the recovery of interest either in whole or in part.

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