Provided that the Executive Officer concerned can permit the works upto Rs. 2,00,000 if it is undertaken by donor without the aid of any other fund, subject to the condition that no alteration, addition or demolition of any existing structure is done.

(*i*) the Commissioner in relation to all other cases.

(*ii*) "building" includes the premises of a religious institution and any building or structure or work to facilitate irrigation and increase irrigation facilities owned by or in the possession of a religious institution.

(*iii*) "work" means work relating to the construction, repair, alterations, conservation or renovation of any building or other structure belonging to a religious institution including its premises or work to facilitate irrigation and increase irrigation facilities but not any gopuram, vimanam, stone mantapam or other stone structure with stucco works belonging to it.

3. Annual report on works to be carried out.—The trustee of a religious institution shall submit to the appropriate authority 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.

4. Preparation of plans and estimates for works.—(1) When the proposal of a trustee to execute any work is approved by the appropriate authority, detailed estimate shall be prepared and submitted along with the plan, if any, to the appropriate authority.

(2) Detailed plans and estimates shall be prepared by persons having the qualifications and status specified in Annexure - I to these rules from out of a panel approved by Government, from time to time :

Provided that these qualifications and status shall not apply to any officer specifically appointed by the Government for the purpose or any technical person from among the staff of the Hindu Religious and Charitable Endowments (Administration) Department.

(3) The measurements of works shall be recorded by a retired supervisor or overseer of Public Works or Highways Department or one possessing an equivalent qualification with a minimum service of three years. The check-measurement of works shall be done by an Assistant Executive Engineer or Divisional Engineer of the Public Works or Highways Department, irrespective of the cost of the works or by a private engineer selected by the competent authorities from the aforesaid panel.

The Divisional Engineer, Highways Department or an Executive Engineer of the Public Works Department shall carry out super check of major works where such items warrant his inspection as in Highways or Public Works Department and could select such works which may be not more than twelve in a year :

Provided that the Superintending Engineer of the Highways Department of a senior rank shall function as an advisor in the field of engineering in preparation and disposal of estimates and tenders :

Provided further that in the case of check-measurement, private or retired persons selected from the panel approved by Government shall be from a grade higher than those competent to prepare estimates and plans, for the different grades of works mentioned in Annexure I and where persons in active service are selected centage charges at a rate not exceeding one per cent of the estimated cost of works subject to a minimum of Rs. 5/- in each case shall be levied and credited to the Government :

Provided also that in the case of institutions, where a technically qualified person is employed with the sanction of the competent authority, the preparation of estimates and plans, measurement and check-measurement and supervision of the works may be got done by such technically qualified persons in respect of items of works costing less than Rs. 5,00,000 in each case :

Provided also that for the purpose of check-measurement of works, the officers of Public Works and Highways Department in actual service may be preferred as far as possible.

(4) In the case of private or retired persons noted in Annexure - I, the trustee or trustees of religious institutions may fix the rate of fee in each case, subject to a maximum of one per cent of the estimated cost of the work and to a minimum of Rs. 24 in each case for preparing, scrutinising and counter-signing the plans and estimates.

(G. O. Ms. No. 1088, C. T. & R. E. Department, dated 23rd October 1980)

5. Estimate of works.—The estimate of work shall consist of (*a*) a report, (*b*) a specification, (*c*) detailed statement of measurements and quantities, (*d*) data sheet of rates, wherever necessary and (*e*) an abstract showing estimated cost of each item. In the case of all works of importance, the estimate should be accompanied also by a plan showing the design.

6. Report.—The report shall state in clear terms the object to be gained by the execution of the work estimated for, and explain any peculiarities which require elucidation, including wherever necessary, the reasons for the adoption of the estimated project or design in preference to others.

7. Specification.— The report shall be followed by the specification which must show fully and clearly, but as briefly as possible, the details of the work, how each portion is to be done, and what materials are to be used.

8. Statement of measurement.— A statement of the detailed measurements shall accompany the specifications.

9. Abstract of estimates.—The abstract of estimate for all works except miscellaneous petty works shall show the total cost (in whole rupees) of each kind of work and the detailed measurements as required in rule 8. In the case of miscellaneous petty works, however, the abstract need show only the estimated cost.

10. Works not purely secular.—(1) Proposals in regard to works that are not purely secular shall be framed with due regard to the principles and practice for traditional architecture and to the need for preserving architectural, sculptural and archaeological features.

(2) White washing and painting may be done only for non-granite structures which do not contain any inscriptions or other sculptural works.

11. Execution of building works by worshipper or other person.— Whenever a worshipper or other person offers to donate the cost of 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.

12. Submission of plans and estimates to appropriate authority.— (1) On the appropriate authority approving the proposal of the trustee to execute the works from the funds of the institution, the trustee shall prepare detailed estimates for the works proposed, make provision in the budget of the proposed expenditure and submit the estimate along with plans to the appropriate authority.

(2) When the appropriate authority approves the trustee's proposal to allow a worshipper or other person to execute any building work and settles the conditions on which such permission may be granted, the trustee shall obtain from such worshipper or other person, detailed plans and estimates for the works proposed and submit them to the appropriate authority with his remarks.

13. Sanction of plans by appropriate authority.—(1) The appropriate authority may sanction the plans and estimates submitted under rule 12 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.

(2) The appropriate authority may decide whether the building work is to be made departmentally or through contractors.

14. Supervision, control and inspection of building works.—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 per cent 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.

15. Execution of minor building works in anticipation of sanction.—A trustee or the Board of Trustees, as the case may be, shall not undertake or commence any building work without the sanction of the appropriate authority, provided that minor repairs, which cannot be postponed, owing to urgency, may be executed in anticipation of sanction applied for.

16. Deviations from plan and estimate not to be made without sanction.— (1) A trustee or the Board of Trustees, as the case may be, shall not, except with the written sanction of the appropriate authority, exceed the expenditure sanctioned or deviate from the plan and estimate approved by the said authority.

(2) A trustee or the Board of Trustees, as the case may be, shall not permit any worshipper or other person to commence the execution of any work or deviate from the plan approved by the appropriate authority without the permission of that authority.

17. Obtaining supplies.—(1) In the case of supplies, the trustee or the Board of Trustees, as the case may be, decide—

(*a*) whether purchases may be made without or in advance of the preparation of the estimate ;

(*b*) whether estimate shall be prepared for the purchase of articles required for the whole of the fasli year or for shorter periods ;

(*c*) whether either generally or for any class or specifically for any particular case, supplies shall be obtained by contract or otherwise.

(2) Where the amount of estimates prepared by the trustee or the Board of Trustees, as the case may be, for purchase of supplies exceeds Rs. 250, the estimates shall be sent to the appropriate authority for sanction.

18. Tenders to be called for.—(1) Tenders should, invariably, be called for when the amount involved in a particular contract is Rs. 10,000 or more. This rule does not admit of a major work being split into parts, of each costing less than Rs. 10,000/- and each part being given out on contract without calling for tenders.

(2) In all cases where works are to be executed or supplies are to be made by contract, tenders shall be invited—

(*a*) by publication of advertisement in one or more daily newspapers having circulation in the area in which the institution is situate ; or

(*b*) by publication of notice in the form shown in Annexure - II in the language of the locality, by affixture.—

(G. O. Ms. No. 588, T. D. & R. E., dated 7th December 1999.)

(*i*) on the notice board of the Panchayat Office or if there be no panchayat, of the village chavadi ; and

(*ii*) on the notice board of the office of the Assistant Commissioner having jurisdiction over the area in which the institution is situate.

Such advertisement shall contain information as to when and where and to whom the tenders are to be submitted and when and where and by whom they are to be opened.

(3) In the case of works costing Rs. 50,000 (fifty thousand) or more, notices inviting tenders shall, invariably, be published in one or two important newspapers ;

(4) The tenderers shall have free access to contract documents.

19. Advertisement or notice calling for tenders.—Every advertisement or notice published under rule 18 shall also state —

(1) when and where the contract documents may be inspected and the blank forms of tender can be obtained and also the amount to be paid for copies of plans or other tender documents.

(2) the amount of earnest money to accompany the tender and the amount and nature of the security deposit required in the case of the accepted tender ;

In the case of lump sum contracts, the amount of earnest money and that of the additional security, and in the case of piece work contracts, the amount of earnest money should each be 2½ per cent of the sanctioned estimated figure when the contract is for all the items of work included in the estimate or 2½ per cent of the estimated amount of contract, when the contract is only for part of the work included in the estimate.

(3) the authority competent to accept the tender ;

(4) that the authority competent to accept the tender reserves his right to reject any or all of the tenders received without assigning any reason ;

(5) that no tender will be accepted unless it is submitted in duplicate in a sealed cover and is in the form specified in Annexure-II ;

(6) that no tender shall be accepted from any person directly or indirectly connected with Government service or the service of a religious institution.

20. Procedure for acceptance of tenders.— The trustee or where there is a Board of Trustees, the Chairman thereof or any trustee empowered by the Chairman in this behalf shall at the time and place specified for the purpose open the sealed covers containing the tenders in the presence of such of the tenderers or their agents as may be present and until the sealed covers are so opened, they shall be kept in the personal custody of the trustee or the Chairman, as the case may be.

21. Over-writing, etc., in rates tendered.—Over-writing, erasures or alteration in the rates tendered shall not be admitted unless they are attested by the tenderer with date. The trustee or Chairman, as the case may be, shall immediately on opening the

covers, attest with date all such over-writings, erasures or alterations. If there are corrections in the tender unattested by the tenderer, a note of such corrections shall be made on the tender itself, when it is opened.

22. Preparation of comparative statement of the rates tendered.—The trustee or the Chairman, as the case may be, shall prepare or cause to be prepared, a comparative statement of the rates tendered by the different tenderers and when opening the tenders, shall keep a personal note of the total number of tenders opened by him and verify therewith the number in comparative statement of the tenders.

After the preparation of the comparative statement and before the selection of a tenderer, the trustee or the Chairman, as the case may be, shall examine all the tenders and satisfy himself that no corrections, which were not in the tenders at the time he received them, had been made in any of them.

23. Acceptance of tenders.— (1) All tenders for works or supplies shall be accepted only after taking into consideration the financial status of the tenderers, their capability, the security offered by them and the record of their execution of any works previously. Ordinarily the lowest tender shall be accepted. If in any case, it is decided to accept any tender other than the lowest tender, the trustee or the Board of Trustees, as the case may be, shall prepare a confidential record containing the reasons therefor on the comparative statement referred to in rule 22 and send all the tenders and the comparative statement prepared under rule 22 to the appropriate authority, who shall power to pass final orders. The acceptance or rejection of tenders is left entirely to the discretion of the trustee or the Board of Trustees, as the case may be, and no tenderer can demand the cause of rejection of his tender to be divulged to him. Such an explanation may, however, be called for by a superior authority, if considered necessary.

Tenders received by religious institutions in respect of works the monetary limit of which is specified in column (1) below shall be sanctioned by the authorities of the Department specified in the corresponding entries in columns (2) and (3) thereof respectively.

Monetary limit in Rupees	Technical authority competent to scrutinize tenders	Administrative authority to approve tenders
(1)	(2)	(3)
upto Rs. 25,000	Assistant Engineer of the Highways or Rural Works Department and Public Works Department	In the case of religious institutions not published under section 46 of the Act, the Assistant Commissioner having jurisdiction and the Asst. Commissioner / Executive Officer concerned in the case of religious institutions having an Executive Officer in the cadre of Asst. Commissioner subject to revision or cancellation by the Commissioner.
Rs. 25,001 to 2,00,000	Asst. Divisional Engineer of the Highways and Rural Works Department or Asst. Executive Engineer of Public Works Department.	In the case of religious institutions having an Executive Officer in the cadre of Deputy Commissioner, Executive Officer concerned subject to revision or cancellation by the Commissioner.
Rs. 2,00,001 to 5,00,000	Asst. Divisional Engineer of the Highways and Rural Works Department or Asst. Executive Engineer of Public Works Department.	In the case of religious institutions included in the list published under section 46(*i*) and (*ii*) and all the institutions not published under section 46 of the Act, the Joint Commissioner having jurisdiction and the Joint Commissioner / Executive Officer in respect of religious institutions having an Executive Officer in the cadre of Joint Commissioner subject to revision or cancellation by the Commissioner.
Rs. 5,00,001 to 50,00,000	By the Superintending Engineer of the Highways and Rural Works Department or Public Works Department.	The Commissioner subject to the modification or cancellation by the Government.
Rs. 50,00,000 and above	-do-	The Government.

Explanation .— If the tenders are scrutinised by a retired technical person it shall be, by a person of that next high grade.

(2) The Commissioner shall have power to delegate all or any of the powers under this rule to any subordinate authority including those serving in religious institutions on deputation and such delegation to technical person shall always be subject to the monetary limits prescribed above ; and

(3) Notwithstanding the provisions of sub-rule (1), the decision of trustee or the Board of Trustees, as the case may be, in respect of tenders for works or supplies, the amount for value of which exceeds Rs. 5,000 shall be subject to the confirmation of the appropriate authority.

24. Form of security in contracts.—The form of security to be taken in the case of piece-work contracts shall be as laid down in the conditions specified in the tender for piece-works in Annexure II. The form of security to be taken in the case of contracts based on the lumpsum tender system as defined in the Tamil Nadu Detailed Standard Specification shall be as laid down in the form of the tender notice and articles of agreement.

25. Contracts on behalf of religious institution.—Every contract made on behalf of a religious institution shall be in writing in the common form prescribed in the Tamil Nadu Financial Code for Departments other than the Public Works Department.

26. Execution of contract.—Every contract shall be executed by the contractor and by the trustee.

27. Matters to be specified in contracts.—(1) Every contract shall specify —

(*a*) the quality and quantity of the work to be done or of the materials and articles to be supplied ;

(*b*) the specifications to be complied with ;

(*c*) the time within which the work is to be completed or the materials and articles are to be supplied ;

(*d*) the conditions to be observed ;

(*e*) the security to be deposited ;

(*f*) the terms upon which payments shall be made ;

(*g*) the penalties to be imposed ; and

(*h*) the provisions necessary for safeguarding the properties entrusted to the contractor.

(2) Wherever necessary, a complete set of drawing shall be appended to the contract, showing the general dimensions of the proposed work and the details of the various parts thereof.

28. Variation of terms of contracts.— The terms of any contract shall not be added to or varied without the previous consent of the person competent to enter into the contract and of the appropriate authority in cases where the decision of the trustee or the Board of Trustees, as the case may be, in respect of tenders is subject to confirmation of such authority.

Every addition to or variation of the written contract shall be authenticated by the signature of the parties thereto.

29. Contracts to be in conformity with rules.— Any contract or any addition thereto or variation thereof made or executed otherwise than in conformity with the provisions of these rules shall not be binding on the religious institution concerned.

30. Construction and repair of gopurams, etc., to be entrusted to stapathis.—The construction of any gopuram, vimanam, stone, mantapam or other stone structure with stucco works or repairs to such construction of which engineers have no specialised knowledge shall, with the specific sanction of the appropriate authority, be entrusted to any able stapathi selected from the panel of stapathis approved by the Government, from time to time. The plans and estimates prepared by the stapathis shall be countersigned by a competent engineer as specified in Annexure-I, provided that in particular cases 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 from the panel approved by Government. The remuneration to be paid to the stapathi shall be on the scale prescribed for private or retired persons in rule 4.

31. Repairs, alterations, etc., to antiquities.—(1) A trustee or the Board of Trustees, as the case may be, shall not repair, alter, replace, sell, gift away, or destroy any antiquities or other objects of interest such as sculptures, carvings, inscriptions or paintings without the written permission of the Commissioner and such permission shall be granted only on obtaining competent advice thereon.

(2) While granting permission under sub-rule (1), the Commissioner shall issue such instructions to the trustee or the Board of Trustees, as may be necessary, for preservation of works of art, sculpture, paintings, antiquities and other articles of interest and the trustees shall be bound to carry out such instructions.

32. Travelling allowance to officers, private engineers and stapathis.—The officers and private engineers referred to in the rules shall be paid from out of the funds of the religious institutions concerned, such travelling allowance not exceeding the travelling allowance admissible to Government servants in the corresponding grades and such inspection fees as prescribed under the rules.

For the purpose of these rules, the stapathis engaged for the works shall be treated as officers under Grade VIII of the Tamil Nadu Travelling Allowance Rules (Pay exceeding Rs. 150 but not exceeding Rs. 240), II class train and daily allowance of Rs. 2.44 n.p. and they shall be paid accordingly.

33. Trustees to afford facilities to officers, etc., for inspection of building works.—The trustees shall be bound to give the officer or stapathis referred to in rule 32 all facilities for inspection, supervision, verification and check-measurement in the discharge of his functions.

34. Payment of travelling allowances.—The travelling and daily allowances and other fees payable to the officers referred to in rule 32 for journeys in connection with a religious institution shall, on sanction by the Commissioner, be paid by the trustee or the Board of Trustees of the institution concerned ; and when more than one institution is included in one inspection tour, the travelling allowances shall be borne by all such institutions in such proportion as the Commissioner may deem fit, according to the estimated cost of works inspected by the officers and shall be paid by the trustee or the Board of Trustees, as the case may be.

35. Inspection to report the necessity for a building work.—The appropriate authority may either on its own motion or on receipt of requisition from the trustee or the Board of Trustees, depute any officer noted in Annexure - I, or any officer in active service in the Public Works or Highways Department to inspect at the cost of the institution and report whether any building work is necessary and on receipt of such report, he may direct the trustee or the Board of Trustees to incur the necessary expenditure and carry out such work and the trustee shall be bound to do so. Centage charges at the rate of 2½ per cent on the cost of work proposed to be taken up shall be paid from out of the funds of religious institution for inspection by Engineers in service.

36. Maintenance of registers, accounts, etc., in respect of building works.—The trustee or the Board of Trustees shall maintain books, registers accounts, vouchers and records in respect of building works and shall make such reports, as the Commissioner may, by general or special order, direct.

37. Care of structure.—It shall be the duty of the trustee or the Board of Trustees to ensure that the utmost care is taken of the architectural, sculptural and archaeological features of every structure in the temple or on its lands in his or its charge.

37-A. Insuring of valuable building.—The trustee or the Board of Trustees may insure if considered necessary valuable buildings of religious institutions located in important and busy localities with the permission of the Commissioner.

38. Archaeological department to be consulted regarding building work.—Whenever the Commissioner finds it desirable or necessary, he may consult the Archaeological Survey of India regarding any building work.

39. Issue of directions by Government regarding building works of a secular character.—(1) (*a*) In respect of the building works which are purely secular in character, type and design and which are carried out at the cost of the institution, the Government may direct—

(*i*) any of the officers referred to in Annexure-I or any of the officers in active service of the State not below the rank of an Assistant Engineer of the Public Works Department or Highways Department ; or

(*ii*) any architect in Government service to inspect or supervise the design or execution of the construction, repair, renovation or alteration of the properties of any religious institution or of any buildings and on consideration of any report that it may call for, direct the execution of such construction, repair, renovation or alteration or deviation from any plans.

(*b*) In respect of building works which are purely non-secular in character, type and design, the Government may direct the Engineer of the Public Works Department or Highways Department or any Engineer included in the panel of Engineers approved by the Government to inspect or supervise with the assistance of a stapathi, selected also from the panel of stapathis approved by Government, in cases where the assistance of such stapathi is found to be necessary, the design or the execution of construction, repair, renovation or alteration of the properties of any religious institution or any building and on consideration of any report, that it may call for, direct the execution of such construction, repair, renovation or alteration or deviation from any plans.

(2) (*a*) The officers referred in sub-rule (1) shall be eligible to draw travelling allowance and daily allowance according to the

Tamil Nadu Travelling Allowance Rules and inspection fees at the rate of 1 per cent of the cost of works. The travelling allowance, daily allowance and fees shall be paid by the trustee or the Board of Trustees of the institution and be credited to the Public Account of the Government :

Provided that when check-measurement is done, it will include the cost of such inspection also.

40. Trustees to afford facilities to officers, etc., for inspection, etc., of building works of secular character.—The trustee or the Board of Trustees shall be bound to give the officers referred to in sub-rule (*i*) of rule 39 facilities for inspection, supervision, verification and check-measurement and shall carry out their directions.

41. Exclusion from the operation of these rules.— The Commissioner may exclude any class of institutions or class of works or supplies from the operation of any or all of these rules for good and sufficient cause.

42. Maintenance of register of the immovable properties.— The trustee or the Board of Trustees of every religious institution shall maintain a register in the form prescribed by the Commissioner showing the other immovable properties including irrigation channels, wells and tanks owned by the religious institution and record in such register all improvements made to them every year.

43. Trustees to inspect all lands, irrigation works and drainage works of religious institution.—The trustee or the Board of Trustees of a religious institution shall inspect before the end of December every year all the lands including irrigation works and drainage works belonging to the religious institution and take timely action for their proper utilisation and removal of damage, mischief or tresspass and also submit for approval of the appropriate authority annually six months before the end of each fasli, proposals suggesting improvements to lands including repairs to irrigation tanks and channels such as converting waste lands into cultivable lands, single crop into double crop, dry into wet, growing revenue

yielding trees, manure crop, etc., sinking of wells, silt clearance, drainage, etc., 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 the manner in which the expenditure on the work is proposed to be met and the appropriate authority may approve them with such modifications and directions as may be found necessary.

44. Procedure for preparation of plans and estimates for improvement of land.—As regards submission of detailed estimates and plans for improvements to lands approved in rule 43, their sanction and execution of works concerned, the provisions of rules 12 to 16 shall *mutatis mutandis* apply.

45. Inspection of works relating to lands by appropriate authority.—(1) The appropriate authority shall inspect all works relating to lands proposed to be undertaken by a trustee or the Board of Trustees from out of the funds of a religious institution at an estimated cost of Rs. 500 and above and in other cases, where it is of opinion that there is need for securing technical advice and assistance as to the necessity or nature of such works or for the preparation or scrutiny of plans and estimates, it may, having due regard to the nature and importance and the estimated cost of works direct the trustee or the Board of Trustees to obtain the advice of the District Agricultural Officer, or Agricultural Demonstrator, who has either retired or is in active service and is residing in the district in which the lands are situated or the services of such members as mentioned in rule 32.

(2) The Government may appoint as the appropriate authority for the above purpose —

(*a*) any officer of the Agricultural Department not lower in rank than a District Agricultural Officer, or

(*b*) any Engineer in the Public Works Department not below the rank of an Executive Engineer.