46. Allowances and fees admissible to officers referred to in rule 45 .— The officers referred to in rule 45 shall be paid from out of the funds of the religious institutions such travelling allowance, daily allowance, inspection fees, fees for the preparation of plans and estimates, scrutiny of plans and estimates, for technical advice or for expert opinion as may be fixed by the Commissioner with regard to the work not exceeding the travelling allowance and daily allowance admissible to the Government servants in active service, in corresponding grades and fees that may be leviable under the Public Works Accounts Code and Agricultural Department Manual, if the work is done by the officers of the Public Works, Highways or Agricultural Department of the State, as the case may be :

Provided that in cases where officers in active service of the Public Works, Highways or Agricultural Department of the State are employed for purposes as specified in rule 45, such charges in accordance with the Public Works Accounts Code and Agricultural Department Manual as may be levied from out of the funds of the religious institutions shall be credited to the Public Accounts of the Government.

47. Rules 33 to 36 to apply to officers referred to in rule 45.— In regard to the provision of facilities to the officers referred to in rule 45, payment of travelling allowance and other allowances payable to them, enforcement of their recommendations and maintenance of registers, etc., the provisions of rules 33 to 36 shall *mutatis mutandis* apply.

48. Government to issue directions in regard to inspection of irrigation source, tanks, etc., belonging to religious institution.—(1) The Government may direct that any irrigation source, tank, well or canal, belonging to a religious institution shall be inspected by an Engineer in Government service not below the rank of an Executive Engineer of the Public Works Department and after considering any report called for from such officer, direct the trustee or the Board of Trustees concerned through the Commissioner to carry out such steps, as they may deem fit, for

the improvement of the irrigation source, tank, well or canal and the trustee or the Board of Trustees, shall be bound to carry them out.

(2) The officer deputed under sub-rule (1) shall be eligible to draw travelling and daily allowance according to the Tamil Nadu Travelling Allowance Rules and also an inspection fee at the rate fixed for inspection by Government officers of the Public Works Department in different grades. The fees and allowances shall be paid by the trustee of the institution concerned and credited to the public accounts of the Government.

(3) The trustee or the Board of Trustees shall afford all facilities to the officer deputed by Government under sub-rule (1) in the matter of inspection of the irrigation source, etc.

49. Maintenance of temple cars, palanquins, etc.— The trustee or the Board of Trustees shall maintain the paraphernalia such as car, vahanams, palanquins, chapparams, in good condition. Proposals regarding their making, repairs, alteration or replacement should be made to the appropriate authority wherever necessary for sanction at the time of submission of budget after obtaining the advice of an expert stapathi from out of the panel approved by Government.

50. Register of idols.— The trustee or the Board of Trustees of every religious institution shall maintain a register of the idols of the temple in such form as the Commissioner may prescribe.

51. Sale, gift or exchange of idols.—No trustee or the Board of Trustees shall gift, sell or exchange any idol or image in a temple without the express previous permission of the Government.

52. Alterations to or melting of idols.— No trustee or the Board of Trustees shall alter the character of or repair, remove, melt or replace any metallic or other idol or image in the temple, whether fixed or otherwise, without the express permission of the Government in writing.

53. Formation of Thiruppani Committees.— In the case of temples requiring renovation or "Thiruppani" works and in need

of donations from the public Thiruppani Committee shall be formed for each such temple for the purpose.

54. Thiruppani Committee Members and Secretary .— (1) The Thiruppani Committee shall consist of the trustees of the temple as *ex-officio* members and such other members who may be co-opted by the trustees. The formation of the Committee and the names of its members shall be reported —

(*a*) in respect of religious institutions not published under section 46 of the Act, to the Assistant Commissioner having jurisdiction ;

(*b*) in respect of religious institutions published under section 46 (*i*) and section 46 (*ii*) of the Act, to the Joint Commissioner having jurisdiction ;

(*c*) in respect of the religious institutions published under section 46 (*iii*) of the Act, where the income of the institution does not exceed Rs. 50,00,000 to the Commissioner ;

(*d*) in respect of religious institutions published under section 46 (*iii*) of the Act where the income of the institution exceeds Rs. 50,00,000 to the Government,

for approval.

(2) The members shall elect one among themselves as President of the Committee.

(3) The Executive Officer of the temple, or in his absence the trustee of the temple, if there is only one trustee or the Chairman, Board of Trustees, as the case may be, shall be the Secretary and Treasurer and Member of the Committee. In special cases, any other member of the Committee may be elected by the Committee as Treasurer subject to the approval of the appropriate authority. The Treasurer shall attend to the correspondence and maintenance of accounts relating to the collection of donations, etc., and expenditure incurred out of them.

(4) The Government in respect of religious institutions published under section 46 (*iii*) of the Act, where the income of

the institution exceeds Rs. 50,00,000 and the Commissioner in all other cases, may suspend or remove from office any members of the Thiruppani Committee including a member of the Tiruppani Committee for sufficient cause after giving him an opportunity of showing cause against such removal and after considering his explanation.

55. Meetings of Thiruppani Committee.— The meetings of the committee shall be convened by the Secretary as often as necessary and at least once a month and all matters pertaining to the Thiruppani work including the accounts of collections and expenditure shall be placed at the meeting.

56. Collections by Thiruppani Committee.—Collections shall be made by the issue of printed duplicate receipts with separate serial numbers specially printed for the purpose. The Treasurer shall sign and issue the original receipts and retain the duplicate with him. In addition, the Thiruppani Committee with due sanction from the appropriate authority print Thiruppani donation tickets in the name of the temple denomination-wise and use them for collections after getting the seal duly affixed by the appropriate authority of the department. The Treasurer shall be responsible for the credit of all collections through issue of such tickets. Such tickets should not be handed over for collection to the persons not connected with the administration of the temple or Thiruppani Committee. The collections realised shall be deposited then and there in an approved bank in a separate account opened for the purpose in the name of the concerned temple as "Temple Thiruppani Fund". As and when moneys are required to be withdrawn, the President and the Treasurer of the Committee will jointly draw from it by issuing cheques. The cheque book and pass book shall be in the custody of the Treasurer.

57. Submission of estimates by Thiruppani Committee.— The Thiruppani Committee shall submit duly prepared plans and estimates for the works proposed to be undertaken and obtain the previous approval of the appropriate authority before commencing the works.

58. Payment to contractors by Thiruppani Committee.—Payments to contractors or workmen shall be made only after check-measurements and on bills countersigned by the President of the Thiruppani Committee. In cases of resignation or removal or dismissal of the President of the Thiruppani Committee, the Assistant Commissioner, Deputy Commissioner, Joint Commissioner or the Commissioner, as the case may be, shall authorise the Executive Officer to pay the legitimate dues.

59. Audit of accounts maintained by Thiruppani Committee.—The accounts maintained for the collections made and expenditure incurred by the Thiruppani Committee shall be subject to audit by the auditors appointed under sub-section (2) of section 87 of the Act and report of such audit shall be binding on the Thiruppani Committee and the provision of section 90 of the Act shall apply in this case.

60. Direction of appropriate authority by Thiruppani Committee.—The Thiruppani Committee shall carry out such directions as may be issued and abide by such conditions as may be imposed by the appropriate authority in this behalf in the due discharge of their duties and other matters connected with the "Thiruppani Works".

61. Painting of building works.—The trustee of every religious institution shall carry out painting of building works and the paraphernalia by an expert painter chosen from the list of painters approved by the Government after obtaining sanction from the appropriate authority.

62. Maintenance of temple car.—The temple cars meant for use in festival shall be kept in good repairs, sufficient care being taken to maintain the strength of timber of the axle beam and to reinforce it, wherever necessary.

63. Duties of the trustees of temple in the matter of celebrating car or theppam festival.—The trustee of every temple, which celebrates car or theppam festival shall apply atleast *[six weeks for the purpose of clause (a) and one month for the purposes of clause (b), (c), and (d)] in advance of the commencement of festival —

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* Substituted by G.O. Ms. No. 1254, Revenue, dated 19th June 1969.

(*a*) to the Sub-Divisional Officer of the Public Works Department having jurisdiction over the area to examine the car or the raft regarding its structural stability and safety and to issue a certificate of fitness. The Theppam should be inspected for a second time on the previous day of the festival by the Public Works Department authorities jointly with the police, who would also by actual trial, test the number of persons the Theppam could carry ;

(*b*) to the executive authority of the Municipal council or Panchayat Board or the Panchayat Union to provide an even surface for the roads or streets through which the car is to be dragged ;

(*c*) to the local officer of the Electricity Department to take necessary precautions to avoid the top portion of the car coming into contact with live wires, to cut off the supply at the time of dragging the car, if necessary, and to see that no overhead power lines or underwater cables obstruct the free passage of the Theppam ;

(*d*) to the Inspector of Police of the circle concerned to take necessary precautionary measures and provide adequate bandobust.

[1][**63-A.**—The certificate of fitness referred to in clause (a) of rule 63 shall be issued by the Sub-Divisional Officer of the Public Works Department, at least two weeks prior to the date of commencement of the festival, so that the trustee or the temple authorities may have time to rectify the defects if any, pointed out, before another final inspection to be made on a day previous to the festival.]

64. Application.—The application under rule 63 shall contain,—

(*a*) the date or the dates on which the Car or Theppam is to be dragged ;

(*b*) the route through which the car is to be dragged ;

(*c*) the name and location of the tank where the Theppam festival is to be celebrated.

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1 Inserted by G.O. Ms. No. 1254, Revenue, dated 19th June 1969.

65. Arrangements for the movement of temple cars.—(1) The trustee shall make arrangements for the very slow movement of the car when it is being dragged and to keep down the speed at curves or at undulating and slipping grounds a cordon atleast 3 to 4 feet should be thrown around the Car.

(2) The Car shall be made to move as far as possible in the centre of the street ;

(3) Experienced persons shall be engaged for application of brake wedges.

66. Conduct of theppam festival.—In the case of Theppams, the temple authorities shall make necessary arrangements for towing the raft slowly, carefully manoeuvring it at the turning and approaches to the bank, for entrusting towing operations to experienced persons and for ensuring that the raft is not loaded beyond limit leading to any stampede, disallowing entry of unauthorised persons into the raft and for putting up requisite number of cork logs. It should also be ensured that in the proposed path of raft *[projection like butting rocks,] submerged articles which cannot be removed are prominently marked by lighted boys so that the Theppams could be towed clear off obstructions.

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* Substituted by G.O. Ms. No. 1254, Revenue, dated 19th June 1969.

ANNEXURE I

(*See* rule 4)

Sl. No.	Estimated cost of work.	Status of private individuals competent to prepare plans and estimates.	Status of department staff competent to countersign plans and estimates.
(1)	(2)	(3)	(4)
1.	Upto and inclusive of Rs. 5,000.	An upper subordinate or L.C.E. with experience in the profession for a minimum period of 3 years.	Assistant Engineer, Public Works or Highways Department.
2.	Above Rs. 5,000 but not more than Rs. 40,000.	A Corporate Member of the Institution of Engineers of India or one possessing an equivalent qualification with experience in the profession for a minimum period of 8 years.	Exexutive Engineer, Public works Department or Divisional Engineer, Highways Department.
3.	Above Rs. 40,000 but not more than Rs. 2,00,000.	A Corporate Member of the Institution of Engineers of India or one possessing an equivalent qualification with experience in the profession for a minimum period of 10 years.	Superintending Engineer, Public works Department or Highways Department.
4.	Above Rs. 2,00,000.	A Corporate Member of the Institution of Engineers of India or one possessing an equivalent qualification with experience in the profession for a minimum period of 10 years.	Chief Engineer, Public Works Department or Highways Department.

ANNEXURE II

[*See* rule 18]

Instructions to tenderers, form of tender, etc.

1. A list of materials proposed to be supplied by (name of institution) (hereinafter referred to as 'the Institution') and the places where and the prices at which they are proposed to be supplied is given at the end of the schedule accompanying the tender notice. This should be entered by the tenderer also at the end of the schedule accompanying the tender. Tenderers must accept the materials at the specified prices and quote for the finished work accordingly. Notwithstanding any subsequent change in the market value of those materials the charge to the party executing the work will remain as originally entered in the agreement to be executed. If at any time subsequent to the execution of this agreement, materials of the institution other than those specified in the agreement are to be supplied to the piece worker for use on the work they will be charged at the market value prevailing at time of supply or stock issue rate whichever is greater. The piece-worker will be informed in writing of this change and he should intimate in writing the rate which he demands for finishing work in view of the fact he is to use materials of the institution. No cartage or incidental charges shall be borne by the institution in connection with the supply of materials referred to in this paragraph.

N. B.— Piece-work is that which involves a payment for work done at stipulated rate only without reference to total quantity or time and a piece-worker shall be understood accordingly.

2. Subsidiary item, such as water for work, clearing and marking out site, hire of tools and plant should be separately entered. If, such items are not so entered, it will be assumed that the rates quoted in the schedule include provision for them also.

3. The tenderer shall examine closely the Madras Detailed Standard Specifications and also the relevant clauses of the Standard Preliminary Specification contained therein, and sign the office copy in the office of the institution of the Madras Detailed Standard Specification and its Addenda Volume in token of such study before submitting his tender unit rates which shall be for finished work 'in situ'. He shall also carefully study the drawings and additional specifications and all the documents which form part of the agreement to be entered into by accepted tenderer.

4. Each tenderer must also send a certificate of income-tax verification from the appropriate income-tax authority in the form prescribed therefor. In the case of proprietary or partnership firm, it will be necessary to produce the certificate aforementioned for the proprietor or proprietors and for each of the partners, as the case may be. If a certificate had already been produced by the tenderer during the calendar year in which the tender is made in respect of a previous tender, it will be sufficient if particulars regarding the previous occasion on which the certificate was produced are given. All tenders received without a certificate as aforementioned will be summarily rejected.

5. Every tenderer is expected, before quoting his rates to inspect the site of the proposed work. He should also inspect the quarries and satisfy himself about the quality and availability of materials. The name of quarries, kilns, etc., wherefrom certain materials are to be obtained will be given in the descriptive specification sheet. The best class of materials to be obtained from the quarries or other sources defined shall be used on the work. In every case the materials must comply with the relevant standard specification.

Samples of materials as called for in the standard specifications or in this tender notice, or as required by the Trustee /Chairman of the Board of Trustees of the Institution shall be submitted to him for approval before the supply to site of the work is begun. If the contractor after examination of the source of materials defined in the Descriptive Specification Sheet is of opinion that materials complying with the standard or other specification of the contract cannot be obtained in quality or sufficient quantity from the source defined in the Descriptive Specification Sheet, he shall so state clearly in his tender and state wherefrom he intends to obtain materials subject to the approval of the Trustee or Board of Trustees of the Institution. Attention of the piece-workers is directed to the 'Standard Preliminary Specification' regarding payment of seigniorage, tools, etc.

6. The tenderer should quote specific rates for each item in the schedule, and the rates should be in rupees and naye paise*. The units and rates should be written both in words and figures. The schedule accompanying the tender shall be written legibly and free from erasures, overwritings or conversions of figures. Corrections where unavoidable should be made by crossout, initialling, dating and rewriting. No alteration which is made by the tenderer in the agreement form, the condition of agreement, the drawing or specifications accompanying same will be recognized, and if any such alterations are made, the tender will be void.

7. The tenderer should sign each and every page of the tender document.

Tender for piece-work.

To

The Trustee /Chairman of the Board of Trustees,

(Name of the Institution and Address).

No. of 19.

( ) do hereby tender to execute works for the (name of institution) of the under mentioned description by

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* Now, paise.

piece-work and in accordance with the conditions noted below and the rules set forth in Schedule B below in consideration of payment being made for the quantity of work executed at the respective rates specified in Schedule A below.

I/We hereby distinctly and expressly declare and acknowledge that before the submission of my/our tender, I/We have carefully followed the instructions in the tender notice and have read the Madras Detailed Standard Specifications and the relevant clauses of the Preliminary Specification of the Madras Detailed Standard Specifications and that I/We have made such examination of the contract, documents and of the specifications, etc. and of the location where the said work is to be done and such investigation of the work required to be done and in regard to the materials required to be furnished as to enable me/us thoroughly to understand the intention of the same and the requirements, covenants, agreements, stipulations and restrictions, contained in the contract and the said specification ; and distinctly agree that I/We will not hereafter make any claim or demand upon the institution based upon or arising out of any alleged misunderstanding or misconception or mistake on my/our part of the said requirements, covenants, agreements, stipulations, restrictions and conditions. I/We enclose an income-tax verification certificate, have already produced an income-tax verification certificate during the current calendar year in respect of (here particulars of the previous occasion on which the certificate was produced should be given.)

Schedule A

Name of work.

Name of item.	*Class and description of work to be executed*	*M. D. S. S. *Number other special specification if any.*	*Unit of calculation (in figures and in words)*	*Rate of payment to be entered (both in figures and in words one below the other)*
(1)	(2)	(3)	(4)	(5)

* Enter S. S. before the number if it is an M. D. S. S. number.

NOTE .— (1) Enter below the schedule a list of drawing and descriptive Specification Sheet with relevant extracts from pages 522, 523 and 524 M. D. S. S. Items as may otherwise be applicable *vide* also paragraph I of Directions to parties tendering.

(2) The tenderer should affix his signature at the end of each page of his tender and other documents attached thereto. The accepting authority should similarly affix his signature to the accepted tender.

Conditions.

1. The Trustee or the Board of Trustees of the institution shall within a period of two months from the date of acceptance of the agreement by the competent authority give to the contractor full and complete particulars of the work to be done hereunder and within like period permit the contractor and his workmen free access to the site on which the work is to be executed. On receiving such particulars and permission, the contractor shall forthwith start the work and shall carry on the same with due diligence and all work executed is to be done in a workman-like manner. The decision of the Trustee or Board of Trustees of the institution as to the rate of progress and the quality of work or materials shall be final. The contractor shall have the right to cancel the contract and obtain refund of his earnest money if such particulars and/or permission are not given within the said period of two months.

2. The following clauses of the Standard Preliminary Specification of the Madras Detailed Standard Specification, only subject to the modifications noted below, shall apply to this agreement.

Standard Preliminary Specification.

Section A.— All clauses, except that, in clauses 2 and 3 where the Preliminary Specification is mentioned, the reference shall be only to such clauses of the Preliminary Specification as are herein made applicable to this agreement.

Section C.— All clauses except 15 *(b)*.

Section D.— All clauses except that in clause 28, in place of the words 'within six months from the completion of read 'before final payment for'.

Section E.— All clauses except that in clause 35, the word 'which' occurring between the words 'Progress', and 'in' in the first sentence shall be deleted as also the concluding portion of that sentence beginning from 'will'. The following shall be substituted for the present clause 42.—

"The Trustee / Chairman of the Board of Trustees of the institution shall be responsible for the correct setting out of all works but the piece-worker shall provide at his own cost all labour, materials and staff required for so doing."

Section F.— All clauses.

Section G.— All clauses except clause 56.

Section KJ.— Clauses 64 to 67 inclusive, second sub-paragraph of clause 68, Clauses 70, 71 and 72.

3. The quantity of work executed shall be measured and payment made ordinarily monthly. On the completion of the work, or the termination of this agreement, final measurements will be made, and the account adjusted accordingly.

4. The Trustee / the Board of Trustees of the institution may put an end to this agreement at his / their option at any time, and, in the case of bad work or materials, action shall be taken as provided in clause 27 (e), Standard Preliminary Specification.

NOTE.— If action is taken as provided in the last sub-paragraph of clause 27 (c), Standard Preliminary Specification, the piece workers' agreement to the reduced rates shall be taken in writing.

5. The Trustee / the Chairman of the Board of Trustees of the institution may fine the piece-worker not less than Rs. 10 and not more than five per cent of the value of completed work for slow progress of work provided however that any authority higher than the Trustee / the Chairman of the Board of Trustees may in his

absolute discretion waive or modify any fine imposed by the Trustee/ Board of Trustees.

6. Any unforeseen additional work that may become necessary and is accordingly carried out under this agreement under proper written orders shall be measured and valued by the Trustee / Chairman of the Board of Trustees or his representative at the rates contained in the piece-workers' original schedule and if these rates do not apply, then prior to execution of the additional work a rate for such work shall ordinarily be agreed upon and entered in a supplemental Schedule and signed by both the piece-worker and the accepting authority. If it is not possible to arrive at such an agreement then the piece-worker shall be paid according to the cost of labour employed and the materials used which will be added ten per cent to cover the piece-workers' profit on the said work on his delivery of the necessary vouchers to the executive authority of the institution.

7. The earnest money deposited by the selected piece-worker shall be retained as security for the due fulfilment of the agreement. After the work has been carried out by the piece-worker to the extent of twenty times the value of this security deposit a deduction of five per cent of the value of further work done by him shall be made for purposes of additional security from such intermediate bill to be paid to him until the completion of the work. Such deposit and / or deduction of any portion thereof may at the discretion of the Trustees / Board of Trustees of the institution be forfeited on failure or non-fulfilment by the piece-worker of any of the above conditions. Any authority higher than the one who ordered a forfeiture under the provisions of this clause, may in his absolute discretion waive or modify the forfeiture so levied.

Date:

Witness :

Signature of the party making the tender.

Residence.

Accepted by me on behalf of (name of the Institution).

Hindu Religious and Charitable Endowments.

NOTE .— While accepting the agreement, the accepting authority should specify on the first page of this document the number of pages in the agreement and the number of items in the Schedule. A line should also be drawn under the last item in the Schedules.

Articles of agreement.

ARTICLES OF AGREEMENT made this _____ day _____ 19 ___ between _____ the Trustee or the Board of Trustees of _____ (name of the institution) (hereinafter called the 'said authority' which expression shall where the context so admits, include his successors in office and assigns) of the one part and _____ of * _____ (hereinafter called 'the Contractor' which expression shall where the context so admits include his heirs, executors, administrators, and legal representatives) of the other part ;

WHEREAS _____ (hereinafter called "the Institution") is desirous of ** _____ and has caused an estimate of probable quantities contained in Schedule A, drawing in Schedule B and specifications in Schedule C, describing the work to be done to be prepared;

AND WHEREAS the said Schedules have been signed by or on behalf of the parties hereto;

AND WHEREAS the Contractor has agreed to retention by the institution of the earnest money of rupees paid by him when he submitted his tender security for the due fulfilment of the contract to the satisfaction of the said authority of the Institution or in the alternative as the said authority may direct to deposit as security for the abovesaid purpose Government securities, municipal debentures or Post Office cash certificate to the nominal value of Rs.*** _____ duly endorsed to or registered in or transferred to the name of the executive authority with the previous sanction

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* Rest of sentence to be struck off, if the execution authority can himself enter into the contract without reference to any higher authority.

** Designation of the officer who is competent to approve of the contract under the rules framed under section 116 (2) (xxii) of the Hindu Religious and Charitable Endowments Act, 1959.

*** To be entered in words and figures.