

- (3) Value of grains and stores.
 - (4) Investments in fixed deposits, National Savings Certificates, Government bonds and shares with details as to each item.
 - (5) Arrears under inams and leases of lands, building sites and other rights and decrees.
 - (6) Advances recoverable other than Law Charges.
 - (7) Advances recoverable (Law Charges)
 - (8) Loans to be recovered (with information as to date of sanction and terms of repayment) of each item.
- (b) Statement of liabilities as on 1st March —
- (1) Loans (with information as to date on which taken and terms of repayment).
 - (2) Taxes, licence fees, contribution to local bodies and contribution and costs and expenses under sections 92 and 93.
 - (3) Value of provisions, etc., to be paid for.
 - (4) Salaries and allowances.
 - (5) Other items.
- (c) Statement as on 1st March of refundable deposits made by lessees, contractors, employees, etc., with information as to how each amount is invested or held.
- (d) Dhittam as in force for daily pooja 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 and the increments that may fall due during the fasli to 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 work under section 116(2) (xxii) and a copy of the order of sanction.

(h) Detailed estimates for major repairs and constructions costing Rs. 500/- and more and copies of orders of sanction, if any, by the competent authority :

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

3. Statement to be submitted by the trustee regarding value of tools, etc.—The trustees of every religious institution shall, before the end of August in each year, submit as on the last day of June of the year, a statement giving the following information :—

(1) Value of tools and plants less depreciation.

(2) Value of lands and buildings belonging to the institution.

(3) Value of stamps on hand including postage.

(4) Demand, Collection and Balance Statement for the fasli in respect of lands, buildings, site and their immovable properties and rights and decrees.

(5) Statement of alterations, omissions or additions as required under section 30.

4. Demand, Collection and Balance Statement to be submitted by the trustee.—The trustee of every religious institution shall, before the end of January in each year, submit a Demand, Collection and Balance Statement for the half-year ending with 31st December in respect of lands, sites, buildings and other immovable properties and rights and decrees.

5. Abstract of receipt and expenditure to be submitted by the trustee.—The trustee of every religious institution shall submit within 15 days after the close of each quarter, an abstract of the

receipt and disbursement of the quarter under each of the budget heads.

In the case of institution subject to concurrent audit, the trustee of the institution shall make available each month's accounts to the auditor before the 20th of the succeeding month.

6. Statements, etc. to be submitted.— The statements, returns and reports mentioned in rules 2 to 5 shall be submitted in the following manner :—

(a) In the case of institutions whose annual assessable income exceeds Rs.10 lakhs.	To the Commissioner ;
(b) In the case of institutions whose annual assessable income exceeds Rs. 2 lakhs but does not exceed Rs. 10 lakhs.	To the Commissioner ;
(c) In the case of institutions whose annual assessable income exceeds Rs. 10,000 but does not exceed Rs. 2 lakhs.	To the Joint Commissioner or the Deputy Commissioner, as the case may be, having jurisdiction ;
(d) In the case of institutions not included in the list published under section 46 and is not notified and deemed to have been notified under Chapter VI of the Act (non-listed)	To the Assistant Commissioner having jurisdiction.

7. Listed institutions to send administration reports.—In respect of every religious institution included in the list published under section 46, an administration report for every fasli shall be sent to the Commissioner within three months of the completion of the fasli year.

8. In respect of every religious institution the annual income of which is not less than Rs. 2,000, a copy of the budget as approved

by the Commissioner, Joint Commissioner, the Deputy Commissioner or Assistant Commissioner, as the case may be, shall be sent to the auditor concerned.

9. Notice to be given to the trustees before making alterations, omissions or additions in the budget.—The Assistant Commissioner, the Deputy Commissioner, the Joint Commissioner or the Commissioner, as the case may be, shall issue notice in the first instance when in their opinion the budget requires alterations, omissions or additions, and such notice shall be given to the executive authorities of religious institutions by registered post with acknowledgement due or served by delivery in person to show-cause why such alterations, omissions or additions shall not be made. After obtaining the representation, if any, the budget shall be approved with or without modifications and to make such alterations, omissions or additions in the budget as deemed fit in accordance with sub-section (3) of section 86 of the Act ;

10. Contents of the notice.—Such notice shall state in what respect the budget is defective, which of the provisions therein is either excessive, inadequate or incorrect or inadmissible and whether any provision is necessary for any purpose.

11. Time-limit for making representations.—The notice shall specify a reasonable time within which the trustee should submit his representations and if any representations are received, a date for an inquiry into those representations may be fixed in the discretion of the Assistant Commissioner, Deputy Commissioner, Joint Commissioner or the Commissioner, as the case may be.

12. Publication of notice.—The notice shall be published by affixture of a copy on the notice board or on a conspicuous part of the premises of the math or temple, to which the specific endowment is attached and where the specific endowment is attached to more than one math or temple, by affixture on the notice board of the village chavadi and if there is no village chavadi in some other public places in the village wherein the property of the specific endowment is situate.

13. Affixture of notice, if the addressee is not available or refuses to receive notice.—If the Commissioner, the Joint Commissioner, the Deputy Commissioner or the Assistant Commissioner, as the case may be, is satisfied that the person to whom a notice is sent willfully absents himself from his residence or refuses to receive the notice, he may order that the notice shall be affixed on the front door or other conspicuous place in his usual place of residence. If the person has changed his residence, the notice shall be sent to the changed address, if it is known, or a copy of the notice shall be affixed on the front door or other conspicuous place of the last known residence. On such affixture he may declare that there has been sufficient service.

Appendix I and II not printed. The Government Orders may be referred to.

THE ALIENATION OF IMMOVABLE TRUST PROPERTY RULES.*

**(G.O. Ms. No. 866, Revenue, dated 15th February 1960
as amended by G.O. Ms. No. 275, C.T. & R.E.,
dated 16th July 1997)**

1. These rules may be called the Alienation of Immovable Trust Property Rules.

2. (1) Notice of the proposals for any exchange, sale or mortgage and any lease for a term exceeding five 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, namely :—

(a) nature of the proposed transaction ;

(b) correct description of the properties relating to the proposed transaction with information regarding the survey number, extent and boundaries and ward number and door number also in the case of properties within the limits of municipalities and the City of Chennai ;

* Original rules published in Rules Supplement of the *Fort St. George Gazette*, dated 18th May, 1960. (Page 531)

(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 encumbrance to which the properties relating to the proposed transaction are subject ;

(e) if the proposal is for mortgage, the amount for which the properties are proposed to be mortgaged ;

(f) if the proposal is for sale or lease, the probable price or the rental, as the case may be, that is expected ; and

(g) the purpose for which the amount so raised is to be utilised.

The notice shall specify a reasonable time, being not less than 30 days from the date of the issue of the notice, within which objections or suggestions may be sent. It shall also specify the date on which an enquiry, if any, is proposed to be held to consider the objections or suggestions. 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 institutions concerned, and where the properties belong to a specific endowment, also to the trustee or trustees of the temple or math to which the specific endowment is attached. Any refusal or evasion to receive the notice shall be deemed to be sufficient notice.

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

(a) on the notice board of the office of the Commissioner and the Assistant Commissioner having jurisdiction over the area in which the math or temple concerned is situate ;

(b) on the notice board of the front door of the math or temple concerned ;

(c) on the notice board of the office of the Municipal Council including the Corporation of Chennai or the Village Chavadi or the Panchayat Union Council and if there is no Village Chavadi or Panchayat Union Council, in some other public place in the village in which the math or temple concerned is situate ;

(d) in another conspicuous place in the locality which may be selected by the Commissioner in his discretion ; and

(e) in at least one daily newspaper published in the language of the locality where the math or temple concerned is situate :

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 or villages in which the properties are situate.

3. Order sanctioning an exchange, sale or mortgage, or lease for a term exceeding five years shall be communicated by the Commissioner in the form of proceedings under section 34 duly signed by him to the trustee or trustees and the person having interest, if any, who appeared in the proceedings and shall be published in the manner laid down in clauses (a) to (e) of sub-rule (2) of rule 2 for the publication of the notice. The order shall also be published —

(a) in the *District Gazette* in the language of the district concerned in the case of the math or temple or specific endowments attached to a math or temple situated in the district ; or

(b) in the *Tamil Nadu Government Gazette* in the case of a math or temple or specific endowments attached to a math or temple situated in the City of Chennai or to specific endowments attached to maths or temples situated in more than one district.

THE UTILISATION OF SURPLUS FUNDS RULES.*

(G.O. Ms. No. 4524, dated 5th November 1960 as amended
by G.O. Ms. No. 275 C.T. & R.E. Department,
dated 16th July 1997.)

1. These rules may be called the Utilisation of Surplus Fund Rules.

2. The trustee or where there are two or more trustees, the Chairman of the Board of Trustees of a religious institution may submit proposals for diversion of surplus funds to the Commissioner with a statement showing the following particulars :—

(i) Receipts during the fasli year ;

(ii) Expenditure during the fasli year ;

(a) Provision made under section 35 (1) ;

(b) Provision made under section 86 (2).

(iii) The surplus relating to the fasli year after making adequate provisions as required under sections 86 (2) and 35 (1) of the Act ;

* Original rules published in Part V, Page 519 of the *Fort St. George Gazette*, dated 23rd November 1960.

(iv) The total accumulated surplus available till the end of the previous fasli with full particulars of investments and dates of maturity of such investment ;

(v) Particulars regarding the purposes for which any portion of the surplus may be diverted and the amount that may be so diverted for each such purpose.

3. (1) The Commissioner shall scrutinize the proposal for diversion of surplus funds carefully and shall provisionally decide the amount of surplus that may be diverted.

(2) The Commissioner shall publish a notice in one of the leading local Tamil dailies containing the provisional decision of the Board together with the particulars, such as—

(a) the name or names of religious institutions whose surplus fund is to be diverted ;

(b) the purpose for which the surplus fund is to be diverted;

(c) the amount proposed to be diverted and invite, objections and suggestions and hold an enquiry to consider the objections and suggestions received thereon.

4. The notice shall specify a date, which shall not be less than thirty days from the date of its publication within which objections or suggestions may be sent. It shall also specify the date on which the inquiry will be held to consider the objections or suggestions.

5. A copy of the notice shall be published—

(i) by affixture—

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

(b) on the notice board of the offices of the Assistant Commissioner and of the Deputy Commissioner and of the Joint Commissioner having jurisdiction over the area in which the religious institution is situate and of the office of the Commissioner ;

(c) on the notice board of the office of the Panchayat Union, Municipal Council or the Corporation of Chennai in respect

of an institution within the jurisdiction of a panchayat, a Municipal Council or the Corporation of Chennai, as the case may be ; and

(d) if the religious institution is in a village, in the village chavadi and if there is no village chavadi, in some other public place in the village in which the religious institution is situate or in any other conspicuous place in that locality in which the religious institution is situate ;

(ii) by beat of tom tom in the village where the religious institution is situate :

Provided that where the proposal relates to a specific endowment, the properties pertaining to which are not situate within the limits of the Corporation of Chennai or the Municipality or the village in which the math or temple to which the specific endowment is attached is situate, the notice shall be published in the manner aforesaid also in the place or places where the properties pertaining to the specific endowments are situate.

The publication of the notice in the manner aforesaid shall be deemed to be sufficient intimation to persons having interest.

6. After the inquiry into the objections and suggestions, if any, and after consideration of the connected records, the Commissioner shall either confirm or modify or set aside its provisional decision.

7. The appropriation of surplus amounts as may be sanctioned under rule 6 shall be subject to the following restrictions and conditions :—

[(i) The portion of surplus amount sanctioned for appropriation shall be for any one or more of the purposes specified in sub-section (1) of section 66 or for the performance of Hindu marriages among Hindus who are poor or in needy circumstances as specified in section 36-A or for making contribution towards any fund constituted for the purpose of —

(a) feeding the poor ; or

(b) constructing any building, shed or centre for feeding the poor as specified in section 36-B.

(ii) Appropriation of any portion of the accumulated surplus of the institution as specified in sub-clause (i) or any portion of such surplus in the income of the institution for any year as specified in sub-clause (ii) of sections 36, 36-A and 36-B for any or more of the purposes specified above shall not exceed fifty per cent of the surplus income of the institution or ten per cent of the assessable income of the religious institution whichever is less.

(iii) The portion of surplus amount sanctioned by the Commissioner shall be spent solely for the purpose specified in the order.

(iv) The incurring of expenditure of the portion of the surplus amount sanctioned under section 36, 36-A and 36-B shall be governed by the rules issued under section 116(2) (x) of the Act.]

(Substituted by G. O. Ms. No. 435, C.T. & R.E. Department, dated 16th March 1988)

The Trustee or the Chairman of the Board of Trustees, as the case may be, shall be bound to carry out the orders of the Commissioner.

The Trustee or the Chairman of the Board of Trustees, as the case may be, shall, by the fifth of every month, submit to the Commissioner progress reports periodically until the surplus amount diverted is fully spent for the purpose for which it was sanctioned.

8. A copy of the order of the Commissioner shall be communicated to the trustee or the Chairman of the Board of Trustees, as the case may be, and to the Executive Officer or other officer referred to in the foregoing rules and to such other persons, who appeared at the inquiry to whom it is considered necessary to communicate the same and be published in the same manner as laid down in rule 5.

The publication of the order in the manner aforesaid shall be deemed to be sufficient intimation to persons having interest.

THE NOTICE FOR ENFORCEMENT OF SERVICE OR CHARITY RULES.*

(G.O. Ms. No. 4524, Revenue, dated 5th November 1960 as
amended by G. O. Ms. No. 275, C. T. & R. E.,
dated 16th July 1997)

1. These rules may be called the Notice for Enforcement of Service or Charity Rules.

2. Notice of the application under section 38(1) and (2) shall be sent by registered post, acknowledgement due, to the person in possession of the property on which the endowment is a charge or the person responsible in law for the performance of the service or charity, as the case may be. If the Commissioner, Joint Commissioner or the Deputy Commissioner, as the case may be, is satisfied that the person to whom a notice is sent willfully absents himself from his residence or refuses to receive the notice, he may order that the notice shall be affixed on the front door or other conspicuous place in his usual place of residence. If the person has changed his residence, the notice shall be sent to the changed address, if it is known, or copy of the notice shall be affixed on the front door, or other conspicuous place of the last known residence. On such affixture, he may declare that there has been sufficient service.

* Original rules published in Part V, Page 521 of the *Fort St. George Gazette*, dated 23rd November, 1960.

¹THE ENFRANCHISEMENT OF DEVADASI INAMS RULES.*

(G. O. No. 4682, dated 16th November 1960.)

1. These rules may be called the Enfranchisement of Devadasi Inams Rules.

2. In these rules, 'Act' means the Tamil Nadu Hindu Religious and Charitable Endowments Act, 1959 (Tamil Nadu Act 22 of 1959).

3. The quit-rent to be imposed under sub-section (1) of section 40 of the Act shall be the current assessment on the land, less any quit-rent, jodi or excess charge already payable thereon. The quit-rent so imposed shall not be liable to revision.

Explanation.—In case of proprietary villages, the current assessment on similar lands in the neighbouring ryotwari villages shall be taken to be the current assessment on the inam land for enfranchisement.

4. As soon as may be after the publication of these rules, the Government shall direct, by a notification in the *District Gazette*, that the trustee of every temple in the district as well as the devadasi

¹ This rules were issued superseding the original rules published in the Notification SRO. No. A 1202 of 1960 of the *Fort St. George Gazette*, dated 24th February 1960.

* Published in Part V of the *Fort St. George Gazette*, dated the 14th December, 1960. (Page 642)

or other inamdars of land granted for a service auxiliary to the service to be performed by the devadasi concerned, shall send to the District Collector within such time, as may be specified in the notification, a statement in Form 'A' annexed to these rules, of the devadasi inams or other inams mentioned in sub-section (8) of section 40 of the Act held in connection with the temple, which should be enfranchised.

5. The Government shall direct the District Collector to make such inquiry as he may think fit to ascertain what inams in the district should be enfranchised by Government under the Act, and collect such information relating to the said inams as he may think necessary.

6. (1) On receipt of a statement under rule 4, the District Collector shall —

(a) if he is satisfied that the statement is in conformity with the provisions of the Act and these rules, fix a date for the inquiry which shall not be less than thirty days from the date of receipt of the statement ; and

(b) if he is not so satisfied, return the statement for being brought into such conformity and re-presented within a reasonable period to be specified, which may, however, be extended at the discretion of the Collector.

(2) In cases falling under clause (b) of sub-rule (1) —

(a) if the statement is not re-presented within the period specified in that behalf or if it is so re-presented within such period but the District Collector is not satisfied that it has been brought in conformity with the provisions of the Act and these rules, the District Collector may reject the statement ; and

(b) if the statement is re-presented within the period aforesaid and the District Collector is satisfied that it has been brought into conformity with the provisions of the Act and these rules, the District Collector shall fix a date for the inquiry which shall not be less than thirty days from the date of re-presentation of the statement.

THE SUBMISSION OF BUDGETS, DEPOSITS, ACCOUNTS, RETURNS OR OTHER INFORMATION RULES.

**(G.O. Ms. No. 4065, Revenue, dated 26th September 1961 as
amended by G.O. Ms. No. 275, C.T. & R.E. Department,
dated 16th July 1997)**

1. Short title.—These rules may be called the Submission of Budgets, Deposits, Accounts, Returns or other Information Rules.

2. Explanatory memorandum to accompany budget.—Every budget, revised budget or supplemental budget submitted under section 86 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 institutions getting an annual income of more than Rs. 5,000/- and in the form shown in Appendix II to these rules in the case of institutions getting an annual income of Rs. 5,000/- and less. 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 1st March—

- (1) Cash on hand.**
- (2) Cash in current and savings account.**