

Religious Institutions Custody of Jewels, Valuables and Documents and Disposal Rules

TAMILNADU

India

Religious Institutions Custody of Jewels, Valuables and Documents and Disposal Rules

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Religious Institutions Custody of Jewels, Valuables and Documents and Disposal RulesPublished vide Notification No. G. O. Ms. NO. 4055, Revenue, dated 23rd February, 1961 - SRO No. A-1038 of 1960Original rules were published in Part V of the Fort St. George Gazette, dated 25th October 1961 and therefore, these rules came into force on the 25th October 1961.G. O. Ms. NO. 4055, Revenue, dated 23rd February, 1961 - SRO No. A-1038 of 1960. - In exercise of the powers conferred by clause (xii) of sub-section (2) of section 116 read with section 42 of the Tamil Nadu Hindu Religious and Charitable Endowments Act, 1959 (Tamil Nadu Act 22 of 1959), the Governor of Tamil Nadu hereby makes the following rules, namely:-

1. Short title.

- These Rules may be called the Religious Institutions Custody of Jewels, Valuables and Documents and Disposal Rules.

2. Maintenance of register, etc.

- The trustee of every religious institution shall maintain a register in such form as shall be specified by the Commissioner. It shall contain lists of the jewels, the gold vessels, the silver vessels and other valuables. The lists shall give a correct description and full particulars of the jewels and other valuables and also the gems, if any, in the jewels. The estimated value of jewels and the weight of the jewels and valuables other than the vahanams, shall be stated in the respective lists. Where new jewels or valuables are purchased or otherwise acquired, entries shall be made in the said register then and there. When any jewel or. valuable is sold, lost, exchanged .or altered, an entry shall be made about it in the register arid any new jewel or valuable that is substituted shall be entered as a fresh item.

3. Arrangements for the safe custody of jewels and valuables.

- The trustee shall be responsible for making proper arrangements for the safe custody of the jewels and valuables. He shall provide iron safe, boxes or other receptacles with locking arrangements. Wherever necessary, strong rooms shall be maintained for keeping the iron safe, boxes or other receptacles. The mandapams, halls or rooms, in which gold or silver vahanams or palanquins are kept shall have suitable locking arrangements, and the vahanams shall be covered by dust proof sheets when not in use.

4. Custody of jewels and valuables where there is no Executive Officer.

- Where the institution has no Executive Officer, the jewels and valuables shall be kept in the custody of the trustee if the number of the trustee is one, and in the joint custody of the Chairman of the Board of Trustees and such other trustee as may be decided upon by all the trustees if the number of trustee exceeds one.

5. Custody of jewels and valuables where there is an Executive Officer.

- Where the institution has an Executive Officer, the jewels and valuables shall be in the joint custody of the Executive Officer and the trustee or if the number of trustee exceeds one, the Chairman of the Board of Trustees.

6. Custody of double-lock system.

- Where jewels and valuables are in joint custody, each of the safe receptacles in which they are kept and where there is a strong room, such strong room also, shall have at least two locks of different pattern and the key of one of the locks shall be in the custody of one person having a joint custody and that of the other lock shall be in the custody of the other person.

7. Taking out jewel or valuable out of the receptacle or strong room.

- Whenever any jewel or valuable in joint custody has to be taken out of the receptacle or the strong room, it shall be done in the presence of the persons having joint custody or their duly authorised agents.

8. Procedure to be followed when jewels and valuables are to be entrusted to an office-holder for use during festival.

- Jewels and valuables which are not used daily, but are used only during festivals on any special occasion may, when they are required for use, be entrusted to an office-holder after obtaining his written acknowledgement in a register specially kept for the purpose. A written undertaking shall also be taken from the office-holder that he will indemnify the institution against loss or damage of the jewel or valuable. The acknowledgement and the written undertaking shall be in the forms

contained in the annexure to these rules. The particulars regarding the jewels and valuable taken out and their serial number in the register maintained under rule 2 and the duration of the period for which the custody is entrusted to the office-holder, shall also be entered in the said register. If the jewel or valuable so entrusted is required for more than one day, the trustee shall provide facilities to the office-holder to keep the jewel or valuable in safety. As soon as the festival or special occasion or the period for which the jewel or valuable is taken whichever is earlier is over, the office-holder shall return the jewel or valuable to the person or persons entitled to possession thereof. Simultaneously with return, a record as to such return shall be made in the register maintained under rule 2.

9. Entrusting jewels and valuable to an archaka or other office-holder.

- Notwithstanding the provisions contained in rules 4 to 6, jewels and valuables required for use everyday may, on the responsibility of the trustee, be entrusted to an archaka or other office-holder for custody. Such archaka or other officeholder shall be provided with necessary safe receptacles, with locking arrangements for keeping the jewels and valuables. The trustee shall, in such case, obtain a written acknowledgement in the register referred to in rule 7 from the archaka or other office-holder in token of receipt of the jewels and valuables and a written muchilika or bond undertaking to be responsible for their safety, to indemnify the institution for loss or damage arising from his neglect or misconduct and to produce them for check whenever called upon to do so. The trustee shall make periodical verification of the jewels and valuables entrusted under this rule. But, the Executive Officer, if any, or the Chairman of the Board of Trustees in consultation with trustees, may provide additional safeguards, that may be required for ensuring such safe custody in the interests of administration subject to such conditions as the Commissioner may, by general or special order, direct so that responsibility could be shared by other office-holders or archakas entering the garbagraham when the jewels are in actual use.

10. Procedure to be followed if possession of jewel or valuable is vested in one or more office-holders under any Scheme or any decree of Court.

- Where the right of possession of any jewel or valuable is vested under any Scheme or any decree or order of Court or any custom or usage, in one or more office-holder or servants, -(a)the trustee and if the number of trustee exceeds one, the Chairman of the Board of Trustees and the Executive Officer, if any, shall have the right to the custody of the key of one of the locks of each of the safe receptacles in which the jewels or valuables are kept and of the key of one of the locks of the door of the strong room, if any;(b)the provisions of rules 7 to 9 shall be applicable; and(c)the [Commissioner] [In rule 10 and rule 11, for the words 'Commissioner' the words 'Tamil Nadu Temple Administration Board' substituted by G.O. Ms. No. 506, Commercial Taxes and Religious Endowments Department dated 13th December 1991. Again the words 'the Commissioner' substituted by G.O. Ms. No. 275, Commercial Taxes and Religious Endowments, dated the 16th July 1997.] shall have power to order the taking of such security as he may deem fit from any office-holder or servant who may be entrusted with any jewel or valuable or issue such direction as he may deem fit according as the circumstances of the institution may require.

11. [Substituted by G.O. Ms. No. 1361, Revenue, dated the 5th April 1963 and published in Fort St. George Gazette, Part V, page 460, dated the 24th April 1963.]

Trustee shall not repair, alter, etc., any jewel or valuable - A trustee shall not repair, alter, replace, sell, gift away, pledge or destroy any jewels, vahanams, or other valuables in the temple, without the prior permission of the Commissioner].

12. [The Commissioner] [In rule 12, for the words 'The Commissioner' the words 'Secretary to the Tamil Nadu Temple Administration Board' substituted by G.O. Ms. No. 506, Commercial Taxes and Religious Endowments Department dated 13th December 1991. Again the words 'the Commissioner' substituted by G.O. Ms. No. 275, Commercial Taxes and Religious Endowments, dated the 16th July 1997.] to issue instructions for the preservation of articles.

- The Commissioner shall issue such instructions to the trustee as may be necessary for the preservation or otherwise of the articles mentioned in the previous rule and the trustee shall be bound to carry out such instructions.

13. Trustee shall not melt any jewel or valuable.

- A trustee shall not, without obtaining the previous sanction of the competent authority, melt, any jewels or valuables in the temple including kanikkai articles in gold and silver and the competent authority may issue such instructions as may be necessary for the melting and the trustee shall be bound to carry them out.

14. Trustee shall not make any new jewel or vahanam.

- A trustee shall not, without obtaining the previous sanction of the competent authority, make any new jewel or vahanam for the use of the temple.

15. Custody of documents.

- Documents relating to the title of a religious institution to properties and securities such as Government promissory notes, stock certificates, debentures, post office cash certificates, National Saving Certificates and fixed deposit receipts of banks obtained by the institution and mortgage deeds, bonds and promissory note in favour of the institution, shall be -(a)where the institution has more than one trustee and no Executive Officer, in the custody of the Chairman of the Board of Trustees;(b)where the institution has more than one trustee and an Executive Officer, in the joint custody under double lock of the Chairman of the Board of Trustees and the Executive Officer;(c)where the institution has only one trustee and an Executive Officer, in the joint custody

under double lock of the trustee and the Executive Officer; and(d)where the institution has only one trustee and no Executive Officer, in the custody of the trustee.

16. Documents in joint custody taken out for reference.

- When any document referred to in rule 15 which is in joint custody, is required for reference, encashment or other purpose, it shall be taken out in the presence of the persons having such custody, or their authorized agents and a record thereof shall be made in a register (containing details of documents) kept for the purpose. When the document is restored to joint custody, an entry thereof shall be made in the register.

17. Responsibility of the persons having joint custody.

- The persons having joint custody shall be responsible for taking timely action for the recovery of any moneys or properties recoverable under the securities and if there is default in taking timely action owing to their neglect or other cause, they shall be responsible for the loss, if any, to the institution.

18. Rules 16 and 17 to apply to documents in the safe custody of the Chairman.

- The provisions in rules 16 and 17 will apply mutatis mutandis in respect of documents in the sole custody of the Chairman of the Board of Trustees.

19. Custody of documents other than those referred to in rule 15.

- Documents other than those referred to in rule 15 shall be in the custody of such officer as the trustee or the Chairman of the Board of Trustees, as the case may be, may choose and if the institution has an Executive Officer in the custody of such Executive Officer.

20. Rules 15 to 19 shall be subject to any Scheme settled.

- The provisions of rules 15 to 19 shall be subject to the provisions of any Scheme settled or deemed to be settled under the said Act.

21. [[Added by G. O. Ms. No. 275, Commercial Taxes and Religious Endowments, dated 16th July 1997.]

(1)All the jewels and valuables of religious institutions shall be appraised by a team of officers consisting of a Verification Officer in the cadre of Deputy Commissioner, a Gold-cum-Gem Specialist and a Technical Assistant and they shall have the responsibility of appraisal work in all the temples in their respective jurisdiction.(2)The Verification Officer shall submit a report in detail about the jewels and valuables appraised and it shall specify-(a)whether the institution is

listed or non-listed;(b)the person who was in management;(c)the person or persons with whom the jewels and valuables are entrusted for custody and the security furnished by them;(d)the names of officers who had undertaken the appraisal work;(e)the value of the jewels and valuables missing, if any, and the person or persons responsible for the loss;(f)the fineness of each jewel and valuable appraised and its value; and(g)abstract of weights and value of gold, silver and gems appraised.(3)Once in a year, after the first appraisal is made, annual supplementary verification of gold, silver articles, etc., received by religious institutions by means of kanikkai shall be made and a report shall be sent to the Commissioner.(4)Once in five years, with reference to the first appraisal or revised appraisal and annual supplementary appraisal, a consolidation, giving effect to additions and deletions, revised appraisal of jewels and valuables in respect of all religious institutions shall be made and a report specifying the particulars referred to in sub-rule (2) shall be sent to the Commissioner.(5)In respect of the reports of appraisal of jewels and valuables relating to the temples having Executive Officers in the cadre of Joint Commissioner, Deputy Commissioner and Assistant Commissioner, the Government shall be the approving authority.(6)In the case of other temples, the Commissioner shall be the approving authority.]AnnexureI. Form of acknowledgement prescribed under rule 8 issued under section 116(2)(xii) of the Tamil Nadu Hindu Religious and Charitable Endowments Act, 1959 (Tamil Nadu Act 22 of 1959).

1. Name of the institution:

Village: Taluk / District:

2. Date and time of issue:

3. Purpose of issue, i.e., daily use for adorning the deities or the name of festival or special occasion, etc:

4. Duration of the period for which the jewels and valuables are entrusted:

5. Description of jewels and valuable: -

(a)Serial number of the jewels and valuables in the register(b)Full description of jewels and valuables in the register(c)Number of items(d)Weight as shown in the register(e)Value as shown in the register

6. Name of the officer to whom the jewels and valuables are issued

7. Time and date of acknowledgement of the recipient I have taken custody of the jewels and valuables described in column 5 for daily use, festival or special occasion for days from to.....after verifying and satisfying myself that they tally with the particulars in column 5.

Date and time:Place:Witnesses: SignatureDesignation
(a)Issuing Officer:(b)Any other servant of the institution:

8. Date and time of return of the jewels and valuables to the institution:

9. I have checked the jewels and valuables and satisfied myself that they tally with the particulars in column 5 and received them in good condition:

10. Remarks:

Date and time:Place:Witnesses: Signature of the personreceiving back the jewelsand valuables
Designation.Place:

II. Form of undertaking of the office-holders receiving the jewels and valuables of the institution:I hereby undertake to be responsible for the safety of the jewels, etc., entrusted to my custody as per my acknowledgement, dated.....and for adorning the deities as per custom and usage and undertake to return them in tact on the expiry of my turn of duty or service in the festival or special occasions and undertake to indemnify Arulmighu/ Sri temple,..... Village Taluk, District, for the loss of whole or in part of the jewels and valuables entrusted to my custody or damages caused to them arising out of my carelessness, negligence, misconduct or any other cause as estimated by the trustee or the executive authority of the institution from my personal property and also to produce all or any of them for check at any time under orders of the authorities of the institution failing which I hereby agree to take them as missing and make good the loss accordingly.

Date and time:Place: SignatureDesignation of theOffice-holder
Witnesses-

1. Name of the Issuing Officer and time:

2. Name of any other servant of the institution: