

Bye-Laws for the State Board of Religious Trusts

BIHAR

India

Bye-Laws for the State Board of Religious Trusts

Rule

BYE-LAWS-FOR-THE-STATE-BOARD-OF-RELIGIOUS-TRUSTS of 1955

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Bye-Laws for the State Board of Religious Trusts In exercise of the powers conferred under Section 83 of the Bihar Hindu Religious Trusts Act, 1950 (Act I of 1951), the State Board of Religious Trusts Bihar, make the following bye-laws the same having been previously published duly approved and confirmed by the State Government in their letter No. 1449 D, dated 20th April, 1955.

1. Definitions.

- In these bye-laws.(a)"the Act" means the Bihar Hindu Religious Trusts Act, 1950;(b)"Appendix" means all appendices annexed to these bye-laws;(c)"Board" means the Bihar State Board of Religious Trusts;(d)"Chairman" means a person elected by the members of a Committee appointed under Section 22 as its Chairman;(e)"Form" means a Form set out in the appendices to these bye-laws;(f)"President" means a President of the Bihar State Board of Religious Trusts and in the case of a Regional Trusts Committee the President of that Committee;(g)"Presiding Officer" means a person presiding at a meeting of the Board or a Committee appointed under Section 22 or a Regional Trusts Committee established under Section 40;(h)"Rule" means a Rule framed by the State Government under Section 82 of the Act; and(i)"Section" means a section of the Act.

2. Preservation of Order.

- The Presiding Officer shall maintain order at the meeting of the Board or Committee and may adjourn it when disorder prevails or there is likelihood of any disorder. If a member fails to comply with the order of the Presiding Officer, he may be excluded from the meeting.

3. Conduct of the Proceedings of the Board.

- All meetings of the Board shall ordinarily be held in the office of the Board or in case of emergency at any other place. No business other than that included in the agenda issued for the meeting shall be transacted at a meeting of the Board or a Committee except with the special permission of the Presiding Officer: Provided that at a special meeting only such business shall be transacted as is included in the agenda. A member when speaking shall not be interrupted except on a point of order or while seeking information or on personal explanation by a member. On a point of order being raised or when the Presiding Officer is speaking, the member shall resume his seat. A member shall not be allowed to speak twice by way of reply without special leave of the Presiding Officer.

4. Recording of votes.

- Votes shall be recorded at the meeting by show of hands or by ballot at the discretion of the Presiding Officer.

5. Notice of questions.

- Any member may give notice of questions for any meeting regarding matters within the competence of the powers and duties of the Board or functions of a Committee at least five clear days before the date of the meeting of the Board or Committee as the case may be. The President or the Chairman, as the case may be, may disallow any question which has no bearing on trust matter and the order of the President or the Chairman shall be final.

6. Re-opening of decided questions.

- No question once decided by the Board can be re-opened within six months of the decision except with the special leave of the Presiding Officer on a re-question signed by at least six members.

7. Notice of resolutions.

- Any member may give notice of resolutions to be included in the agenda of the meeting of the Board or Committee at least six days before the date of the said meeting. All resolutions shall relate to a subject within the competence of the Board or Chairman. Any member may give notice of an amendment to resolution at any time after the commencement of the meeting. The Presiding Officer may allow any amendment to be moved at any stage during the discussion of the resolution. No amendment to the resolution can be moved which may negative the effect of the original resolution. Every amendment shall be relevant to the subject matter of the resolution. Every resolution or amendment shall be seconded before it is taken up for consideration. Amendments shall be taken up in reverse order, the last being taken first. The decision of the Presiding Officer shall be final regarding the admissibility or otherwise of a resolution or amendment.

8. Closure of Debate.

- Any member may move the closure of debate, provided the closure so moved by a member shall be put to vote. On a closure being accepted, the mover of the resolution shall have a right of reply, but the move of an amendment shall not have any right of reply.

9. Absence of quorum.

- Any member may, at any stage, draw the attention of the Presiding Officer to the absence of the quorum of the meeting of the Board or the Committee, as the case may be, and in the absence of quorum the meeting of the Board or Committee shall be adjourned. Four members including the Presiding Officer shall form a quorum for an adjourned meeting of the Board and two members for an adjourned meeting of the Committee.

10. President to give effect to resolution and decision.

- The Presiding Officer shall give effect to all resolutions or decisions passed or arrived at by the Board or any Committee from time to time.

11. Minutes of Proceeding.

- The minutes of proceedings of all meetings of the Board or Committee shall be recorded in Hindi (Devanagari script) and entered in a book to be kept for the purpose and shall be signed by the Presiding Officer. The Superintendent or in his absence, the Presiding Officer shall record the proceedings of the meetings.

12. Proposals of thanks, etc.

- Proposals relating to thanks, message of congratulations or condolence and other matters of like nature may be moved without notice by the Presiding Officer or, with his permission, by any member.

13. Appointment of Committee under Section 22 of the Act and their functions and procedure.

- The following Committee shall be appointed by the Board viz:-(1)Finance Committee;(2)Property Committee; and(3)Registration Committee.

14.

Nothing contained in these bye-laws shall affect the power of the Board to appoint temporary Committees for specific matters and to regulate their functions and procedure by a resolution.

15.

Every Committee shall consist of four members besides the President who shall be an ex-officio member. The Board may appoint at its discretion one member from outside its own members. The members shall elect one from among themselves as Chairman of the Committee who shall preside at meetings of the Committee and shall exercise such power as may be delegated to him by the Board: Provided that if the President is present in a meeting of the Committee, he shall preside at that meeting. Provided further that in the absence of the President of the Board or the Chairman of the Committee, the members present shall elect one of their own number to preside at the meeting of the Committee.

16.

Every Committee shall meet at least once a month, provided the President considers that there is enough work to justify the convening of the meeting of a Committee. Two members shall form a quorum. Every Committee shall be elected for a term of one year unless such term is extended to a specified period by a resolution of the Board. The Superintendent shall act as Secretary of all such Committee except where a Committee appoints another officer of the Board as its Secretary. The Secretary shall prepare the agenda and convene meetings of the Committee with approval of the President. At least seven days notice shall be given to the members for ordinary meetings and at least three days notice for special meetings of the Committee.

17.

A minute book shall be maintained for every Committee for recording the proceedings of its meetings. The minutes shall be signed by the Secretary and the Presiding Officer and shall be subject to confirmation by the Committee at its next meeting. The minutes shall be placed before the Board at its next meeting for the approval or the information of the Board, as the case may be.

18.

The Board may dissolve a Committee by a resolution passed by two third of the total number of the members present and voting at a meeting specially convened for the purpose and may thereafter proceed to elect a fresh committee in its place.

19.

If a member of a Committee other than the President fails to attend three consecutive meetings of the Committee without sufficient cause shown to the satisfaction of the Board, he shall cease to be a member of the Committee and the Board shall appoint another person to fill the vacancy.

20.

In addition to the powers and functions prescribed in the bye-laws for each Committee, it shall be open to the Board to delegate by special resolution additional powers and functions for a specified period when such course appears expedient for the proper conduct of business.

21.

When the names of more than the required number of candidates for election as members of a Committee are proposed, the candidates securing the largest number of votes shall be declared duly elected, in the case of an equality of votes, the Presiding Officer shall have a second or casting vote.

22. Finance Committee.

- The following shall be the powers and functions of the Finance Committee:-(1)To prepare the budget of the Board.(2)To prepare the budget of the trust whose trustee have failed to submit their budget in time.(3)To scrutinise the budgets submitted by trusts.(4)To pass the budgets of those trusts which may from time to time be entrusted to it by the Board by means of a resolution.(5)To call for reports, returns, budget and other documents, whenever considered necessary, from the trustees.(6)To scrutinise and report on the monthly accounts of the Board.(7)To make if necessary, such alterations or modification in the budget of the registered trusts, as may not be inconsistent with any of the provisions of the Act or with the objects for which the trust was created.(8)To communicate of the trustees of a registered trust the modifications or alterations, if any, made in the budget within six weeks from the date of the receipt of the budget of the said trust.(9)To consider all proposals having financial implications.(10)If any item of expenditure is not specifically provided for in the budget of a trust, but can be met of saving under a similar head, it may be sanctioned by the Finance Committee, provided such item does not exceed Rs. 500 in the case of non-recurring expenditure, or Rs. 100 in the case of recurring expenditure, and by the Board, on the recommendations of the Finance Committee, provided it exceeds Rs. 500 in the case of non-recurring expenditure or Rs. 100 in the case of recurring expenditure.(11)To recommend to the Board the conversion of trust property into property of a different nature if the Committee is satisfied that such conversion is advantageous to the trust concerned.(12)To institute, whenever it thinks fit, any enquiry relating to the administration of a registered trust and to submit report if required for necessary action by the Board.(13)To sanction payment out of the trust fund of any arrear of land revenue, cess, rent, rates or taxes due to the Government or any local authority from a registered trust whose trustee refuses or fails to pay and also to recover the same with damages at the rate of twelve and a half percentum in case the failure or refusal to pay was wilful or negligent.(14)To supervise and control the work of registered trusts.(15)To enquire into and consider all financial irregularities and pass final orders thereon or, if it thinks fit, to report to the Board.(16)To re-appropriate funds from one head to another subject to such restrictions, if any, as may be imposed by a resolution of the Board.(17)To prepare if necessary, during the currency of a financial year a revised budget estimate for the trust fund and take such action as it considers necessary.(18)If a trustee applies for revision of the budget during the year to take such action as it considers necessary.(19)To consider all proposals for the creation of new posts or alteration in the

scales of pay of existing posts under the Board, and forward its recommendations to the Board.(20)Subject to delegations made to the Superintendent or any other officer of the Board, to consider the report of the auditors on the account of the registered trusts and pass necessary orders thereon, provided that the Committee shall obtain a report containing a general appreciation of the working of the trusts during the year with special reference to their financial administration and forward the same to the Board with its own comments.(21)To consider the auditors report on the accounts of the trusts funds and submit the same with its comments to the Board.(22)To consider such other matters as may be referred to it by the Board or any other committee.(23)To sanction appointments to posts under the Board carrying a salary exceeding Rs.100(24)To consider the reports of the auditor on the appropriation of accounts of the subordinate registered trust and pass necessary order thereon.

23. Property Committee.

- The following shall be the powers and functions of the Property Committee:-(i)To see that shops, houses, flats, lands, etc., are leased to the best advantage of the trusts.(ii)To consider all schemes for improving the values of trusts properties by all legitimate means and implement such schemes whenever it can be done without infringement of the conditions of the trusts, with the concurrence of the Finance Committee.(iii)To ensure the proper upkeep of plans and title-deeds of lands and buildings belonging to the trusts.(iv)To sanction or cancel the lease of trust properties.(v)To see that proper and effective steps are taken to guard against or, where necessary, remove encroachment on the properties of trusts.(vi)To sanction the filing of cases in Court in connection with trust properties and subject to the budget provisions sanction the expenditure for the same.(vii)Subject to the provision in the budget, to sanction expenditure in defending cases connected with trust property when filed against the Board.(viii)To consider whether properties are being used to the best advantage to the trust concerned and to submit a report to the Board.(ix)To consider such other matters as may be referred to it by the Board or any other committee.(x)To take whatever steps are necessary to trace out lost trust property and suggest means for the restoration or recovery of such property.(xi)To take steps for the repairs and construction of buildings of trusts.

24. Registration Committee.

- The following shall be the powers and functions of the Registration Committee:-(i)To take necessary steps for the speedy registration of all trust properties in the State.(ii)To consider and advise on all matters connected with the registration of trusts.

25.

All applications for copies of proceedings or other records of the Board shall be made to the Superintendent in the prescribed Form which can be obtained from the Accountant of the Board on payment of 25 p. only. Such application may be presented either in person by the parties or any of them or their duly authorised agent at the office of the Board during office hours or sent by registered post.

26.

Certified copies of the records or proceedings of the Board or any committee or of any registered trust may be granted by the Superintendent of the Board under the directions of the President on a payment of a copying fee of 25 p. for every 100 words or a fraction thereof whether the proceedings or records are in English or in an Indian language and a fee of one rupee up to three pages and 50 p. for every additional page above three pages. Four figures shall be reckoned as one word for the purpose of this-law. The party will also have to pay postal charges for the transmission of the orders on the applications and of the copies, if any ordered to be supplied or will take delivery thereof in person.

27.

The party applying for a copy of any proceedings or record which appertains to a year previous to the current calendar year shall, besides the copying charges, pay along with the application, search fees on the following scale:

		Rs. P.
(a)	Fee payable for the first document or entry applied for or if only one document or entry is applied for then for that document or entry.	1 00
(b)	Fee payable for every document or entry other than the first included in the same application and connected with the same subject.	0 50
Note-Only one search fee of one rupee need be paid for all papers filed together and forming a single record.		
(c)	When the party does not know to which of the two or more years a document or entry belongs the fee for searching the records of every year other than the first.	0 50

28.

The President or Superintendent may reject an application for copy of any record or proceedings of the Board or any committee or of any sub-ordinate registered trust in the interest of the trust concerned.

29. Inspection fee.

- An application for inspection of record or register of religious trust may be granted by the Superintendent under orders of the President on payment of one rupee for each day or part of a day spent on inspection. The application shall specify the particulars of the document and contain such information as may be necessary for identifying the documents required for inspection. Such

inspection shall be allowed during office hours only subject to such supervision as the President or Superintendent may in each case direct.

30.

The Board shall prepare and maintain a register of religious trusts in Form III of Appendix IV.

31.

The following books and Registers shall be kept in the office of the Board:-(i)Minutes of the proceedings of the Board.(ii)Minutes of the proceedings of the Finance Committee.(iii)Minutes of the proceedings of the Property Committee.(iv)Minutes of the proceedings of the Registration Committee.(v)Register of Trust.(vi)Register of true-copies of documents and other papers connected with registered trusts.(vii)Case Register.(viii)Stock Register of the Board.(ix)Property Register of the Board.(x)Daily Account Book.(xi)Monthly Abstract of Account.(xii)Receipt Books for money received.(xiii)Cheque Book.(xiv)Pass Book.(xv)Cash Register.(xvi)Correspondence file.(xvii)Register of letters issued.(xviii)Register of letters received.(xix)Order Book.(xx)Inspection Book.(xxi)Visitors Book.(xxii)Daily Attendance Register.(xxiii)Leave Register.(xxiv)Establishment Register.(xxv)Service Book.(xxvi)Register of articles issued.(xxvii)Audit Register of Trust Fund.(xxviii)Audit Register of Registered Trust.(xxix)Acquittance Roll.

32.

All receipt books after they are printed shall be entered in the Stock Register and kept under safe custody of the Superintendent. All receipt books issued shall be entered in the register of articles issued and each entry shall be signed by the Superintendent. All cheque books shall remain in the safe custody of the Superintendent.

33.

The trustee of every religious trust shall maintain books and accounts as detailed in Appendix I.

34.

The trustees shall submit information in Form I of Appendix II for assessment of fees and budget in Form V of Appendix IV to the Board by the 15th January each year.They shall also submit a half-yearly statement to the Board after payment of all Government dues, such as, land revenue etc, in Form II of Appendix III.

35.

The accounts of religious trusts shall be audited annually or at such intervals as the President may fix. The report of the auditor shall, in addition to the requirements of sub-section (4) of Section 63

contain the following particulars:-(1)Whether the accounts are maintained regularly and in accordance with the provisions of the Act and the Rules;(2)Whether receipts and disbursements are properly and correctly shown in the accounts;(3)Whether the cash balance and vouchers in the custody of the trustee on the date of the audit were in agreement with the accounts;(4)Whether there have been any deviations from its budget;(5)Whether the various items of its income have been realised at the proper time and whether legal steps to recover amounts overdue have been taken;(6)Whether proper investment of its surplus and balance have been made;(7)Whether every items of its expenditure has been sanctioned by the authority competent in that behalf and is supported by proper voucher;(8)Whether there has been any diversion of its funds for purposes other than those for which the endowment was established;(9)Whether a correct entry of its valuables has been maintained;(10)Whether a correct list of its liabilities has been maintained;(11)Whether its assets, including its cash balances, have been verified by him;(12)Alienations, if any, of the immovable property contrary to the provisions of Section 44 which have come to the notice of auditor;(13)Any special matter which the auditor may think fit or necessary to bring to the notice of the Board.

36.

After the completion of the audit, the auditor shall prepare an abstract of the audited accounts for publication and submit the abstract alongwith his report. The abstract shall be published as provided hereunder.

Description of the authority to which the accounts relate	By whom to be published	Time for publication	Where to be published.
1. The President 2. Trusts	State Government The President	As soon as possible after thereceipt of the auditor's report by the Government. Within a fortnight after the receipt of the auditor's report by the President.	The Bihar Gazette. By affixing on the notice Board of the Board and the office of the trust concerned.

37.

All moneys received by the Board or trustees shall be deposited in the State Bank of India, and if there be no branch of the State Bank of India near the Head Office of the trust, then in a Scheduled Bank as defined in the Reserve Bank of India Act, 1934, and approved by the President. Any such money, which is not required for immediate expenditure, shall be invested with previous sanction of the President. (a) in promissory notes or debentures or stock or other securities of the Central Government, or (b) in promissory notes, debentures, stock or other securities of State Government, or (c) in a Post Office Savings Bank, or (d) in fixed deposits for periods not exceeding three years in the State Bank of India or a Scheduled Bank as defined in the Reserve Bank of India Act, 1934. A trustee may withdraw money with the previous sanction of the Board. The President will operate all accounts in the State Bank of India or in any other Bank in which the accounts of the Board are kept. During his absence from Patna or if for any reason he is unable to perform his duties, the

Superintendent and a member of the Board, who has been so authorised by the President, will jointly sign cheques for withdrawal of money.

38. [[Vide Notification No. 3858 dated 5.3.1992.]

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39.

The leave of the officers and servants of the Board shall be governed by the Revised Leave Rules for Government servants as laid down in the Bihar Service Code. All kinds of leave admissible under the Rules shall be granted by the President of the Board.

40.

An enquiry as prescribed in the case of Government servants, shall precede every order imposing any substantive punishment, other than fine on any officer or servant of the Board. The charge or charges against the officer or servant shall be reduced to writing and communicated to him. The evidence against him shall be brought on record and explained to him and he shall be allowed to rebut the evidence adduced against him and to furnish in writing such explanation as he may have to offer. The order passed after such enquiry shall contain statement of the charge, or charges, the explanation of the officer or servant an examination of the evidence for and against him and the finding on each charge. A copy of the order shall without delay be communicated to the officer or servant.

41.

The Board by a special resolution may constitute a contributory Provident Fund for the officers and servants of the Board. They shall subscribe to the fund at the rate of 6 paise per rupee of their salary each month to which an equal amount shall be added from the trust fund. The total amount accrued to the fund will be paid to them at the end of their service. The Provident Fund Act, 1925 (XIX of 1925), and the Bihar General Provident Funds Rules shall be applicable mutatis mutandis to the officers and servants of the Board. Separate Rules for the management of the Provident Fund will be framed by the Board.

42.

The Superintendent will be responsible for the proper management of the office. All establishment cases relating to the staff will pass through him.

43.

The powers and duties of the Board specified below shall be exercised and performed by the President:-(a)to prepare and maintain in the prescribed manner a complete record of all religious trust in the State of Bihar.(b)to prepare and maintain a register containing copies of all documents creating any religious trust;(c)to prepare and maintain a register containing copies of all documents creating any religious trust;(d)to authorise the Superintendent or any member, officer or servant of the Board to inspect the property and the office of any religious trust, including accounts.(e)to call for information, reports, returns and other documents from trustees.(f)to give directions for the proper administration of a religious trust in accordance with the law governing such trust and the

wishes of the founder in so far as the wishes can be ascertained and are not repugnant to such law;(g)to direct the deposit of the endowment money of a religious trust in the hands of a trustee in the State Bank of India or in any Bank approved by the State Government.(h)to control and administer the trust fund subject to the general supervision of the State Government;(i)to keep correct and regular accounts of the receipts and disbursements of the Board and submit the same for audit;(j)to furnish to the State Government any statement, report, return, or other document and any information which the State Government may require;(k)to institute an enquiry relating to the administration of a religious trust,(l)to direct the trustee of a religious trust to institute in a court of law any suit or proceeding in respect of the trust or any matter connected therewith;(m)to defend any suit or proceeding instituted with respect to religious trusts;(n)to direct the trustee of a religious trust to apply to the appropriate officer or authority to enter in a record of right or municipal record if any, the right, title or interest of such trust in any immovable property;(o)to realise out of the income of any religious trust the costs incurred by the Board in any suit or proceedings instituted under clauses (o), (p) or (q);(p)to permit a trustee to retire from office;(q)to extend, for sufficient reason, the time within which any act or thing is required or ordered to be done before the Board under any of the provisions of the Act;(r)to settle schemes for proper administration of religious trust;(s)to appoint temporary trustees;(t)to grant copies of proceedings and records and any other documents on payment of fees;(u)to make certain payments on behalf of the religious trust and to recover the same from the property of the trusts concerned,(v)to make an application to the District Judge in case of failure of performance of any religious, pious or charitable act, the performance of which is charged on any property.(w)to make an application to the District Judge to compel the trustees to discharge obligations or for the appointment of a receiver;(x)to permit any person interested in a religious trust to make an application to the District Judge for removal of a trustee or the appointment of trustee;(y)to make an application to the District Judge where the object of any trust is vague or uncertain;(z)to apply to the Court for addition for the Board as a party to any suit or proceeding instituted in respect of any religious trust or property by a trustee or any other person;(zi)to accord approval to compromise, arrangement, etc.; in any suit or proceeding, to authorise, summon and enforce attendance of witnesses and production of documents;(zii)to give opinion, advice or direction to a trustee of religious trust on any question affecting the management or administration of the property of such trust.

44.

The Accountant shall be required to furnish a security of Rs. 250/- in cash. Personal security may be accepted for double the amount of cash security from solvent sureties.

45.

Receipts for money paid to the Board shall be granted by the head of the Accounts Sections of the office of the Board and countersigned by the Superintendent. Temporary receipts may be granted by the Inspecting Officer of the Board for money paid to them.

46.

The common seal of the Board shall remain in the custody of the Superintendent.

47.

When any emergency arises and it is not possible to hold the meeting of the Board, the decision of the Board will be ascertained by circulation of papers through post. The papers will be sent by registered post to each member of the Board to his permanent address and if no reply is received within the time specified, it will be taken that the member has no comment to make. The member will intimate to the President if there is any change in his permanent address.

48.

Every trustee of a religious trust shall prepare a budget of the estimated income and expenditure of the trust for the next succeeding financial year in Form No.V of Appendix VI and send a copy of the same to the President by registered post by the 15th of January each year. All the particulars contained in the Form shall be furnished as accurately as possible.

49.

A Regional Trust Committee shall consist of not more than seven members and four members shall form the quorum for a meeting of such committees. Four members shall also form the quorum for the meeting to elect the President of the said meeting.

50.

The Rules for the conduct of meetings of Regional Trust Committee shall, as far as practicable, be the same as provided in these bye-laws for the meetings of the Board or a Committee.

51.

The staff required for a Regional Trust Committee shall be determined by the Board according to the requirements of each Regional Trust Committee. The conditions of service of such staff shall be the same as those of the staff of the Board.

52.

A member of a Regional Trust Committee may draw travelling allowance as laid down in the Bihar Travelling Allowance Rules for the State Government of the second class for attending meetings and undertaking journeys in connection with the affairs of the Committee.

53.

Every Regional Trust Committee shall prepare its budget every year and submit it to the Board for sanction by the 15th January.

54.

Every Regional Trust Committee shall maintain a Register of Local Trust, Account Book, Order Book, Visitors Book and Acquittance Roll.

55.

The following notices, decisions and order of the Board shall be published in any paper published in the State of Bihar for the information of the public in general and persons interested in particular:- (a) all appointments, suspensions, dismissal or removal of officers and servants of the Board; (b) appointments, suspensions, removal or retirement of trustees of registered trust; (c) suspension of trusts, associations, or committees; and (d) the appointment of committees under the Act.

56.

All records and minutes of proceedings of the Board and its Committees and all registers shall be kept in the office of the Board and on no account shall be removed to any place without the express sanction of the Board. If, however, any record is required to be produced before any court, it may be produced under the written permission of the President of the Board.

57.

A member wishing to have any information concerning any trust in the State or on any subject connected with the management or administration of any trust, may, in writing, demand such information from the President and may have access to the records of the Board with his permission.

58.

All notices or directions for any act to be done by a trustee shall ordinarily be sent by registered post. In case of refusal to avoid service of any notice or direction it shall be sent by a peon and the cost so incurred shall be recoverable from the trustee of the property under his charge at the discretion of the President. Appendix I The trustees shall maintain the following Account Books: (1) Daily account of income and expenditure in cash and kind. (2) Account of expense on litigation, if any. (3) Monthly abstract register of accounts in cash and kind. (4) Printed receipt books. (5) Register of Mauzaha with tauzi and revenue and cess payable for each per kist. (6) Land Register containing detailed list of each kind of land under different sub-heads. (7) Settlement Register. (8) Register of Public

Trust.(9)Register of Temple under trustee and ornaments and utensil of the deity.(10)Pass Book of money deposited in the Bank.(11)Audit Report Register.(12)Establishment Register, both of Mofassil and Headquarters.(13)Register of Order, direction received by the Trustee from the Board.(14)Stock Register.(15)Register of Civil, Revenue and Criminal Cases.(16)Register of Expenses connected with cultivation of land.(17)Mutation Register.(18)Register of Miscellaneous Income.(19)Register of servants with their pay allowance, if any.Appendix IIForm I[Vide Rules 8 and 15 of the Bihar Hindu Religious Trusts Rules, 1952]

1. Serial No.

2. Name of the Trust.

3. Name of the village. P.O.P.S., sub-division and district in which it is situated (also the nearest Railway Station.)

4. Names of minor Maths or temples appurtenant to the main Math or temple and their situation.

5. Names of Trustees and Managers with their addresses, date of appointment and termination of office.

6. Particulars as to whether the institution is administered under a scheme settled by the court or by Trustees without any such control and particulars as to any provision in any document or custom, if any, regarding succession to the office of the Trustees or Managers.

7. Particulars of document about the origin or creation of Trust.

8. Name of Founder or Donor, if known.

9. Objects of the Trust.

10. Details of properties both movable and immovable held by the Trust.

11. Details of properties both movable and immovable sold, transferred, settled during the last financial year.

12. Annual income. (This should be of the preceding financial year and should be shown as below):-

(a)Income from all sources; and(b)Net income after deducting the amount payable as revenue, rent, taxes, local and other cesses and cost of management at 121/2 per cent.

13. Annual Expenditure:-

(a)On remuneration to Trustees and Managers.(b)On establishment and staff.(c)On religious objects.(d)On charitable objects.(e)On miscellaneous items.

14. Particulars as to important customs and usages followed.

15. Particulars of encumbrances on the trust properties..

16. Any other information of importance.

17. Remarks.

Signature of Trustee. Appendix III Form II Six-monthly Return for the period ending.....
for.....Trust

Tauzi No.	Name of Property State	Share in the property or estate	Nature of trust	Amount of L.R. cess and other Government demand	Date and amount of payment of Government dues	Arrear if any	Reasons for nonpayment of full dues	Remarks
1	2	3	4	5	6	7	8	9

Appendix IV Form III

Serial No.	Name and kind of trust with district and the name of the present trustee	Properties named in the trust deed.	Income of the properties mentioned in the trusts deed.	Properties shown in Form No.1	Income shown in Form No.1	Difference, if any
1	2	3	4	5	6	7
Total realisation in the year	Total demand and payment of Government dues	Total Collection charges and payment made	Total net balance in the hands of the trustee	Total expenditure during the year	Surplus cost in the hands of trustee after defraying all expenses	Remarks
8	9	10	11	12	13	14

Appendix V [See Bye-law 50] Form IV Form of application To, The I.....son of..... resident of village....., Thana.....in the district of.....on behalf of the trustee desire to inspect/take copy of the documents mentioned below for the purpose of...Details of Documents

Serial No.	Particulars of documents	Remarks
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1.2.3.4.5.6.7.8.9.10.

2. I declare that a fee of Re./ Rs.....as required by bye laws 27, 28 & 30 has been deposited with the.....and the receipt thereof attached.

3. I wish to inspect/take copy of the document enumerated above on

Signature.....Designation.....Date.....Orders passed
by-Signature.....Designation.....DateN.B.-The orders passed on this behalf should be communicated to the applicant immediately.

2. In case.....declines to allow inspection or to grant copies to the applicant, the fee deposited by the applicant should be refunded.

Appendix VForm VBudget estimate for the year 200.....200.....of the.....
...Trust

Income during the year 200.... 200.... from all sources Rs.	Expenditure during the year 200.... 200.... with details. Rs.
Income from the properties mentioned in the trust deed or 1. incharge of the trustee during the year 200....	1. Establishment charge.
	2. Maintenance of the temple and other properties (to be (a) shownseparately). (b) Expenditure on cultivation.
Income from other sources during 2. the year 200....-200....(each item of income to be shown separately).	3. Towards fulfilment of the objects mentioned in the trust deedor on subject on which expenses have been incurred uptill now(to be shown separately under each head).
	4. Government dues (1) Land Revenue (2) Cess..... (3) Other dues.....
	5. Board's dues (1) Trust fee..... (2) Other dues.....
	6. Expenses on Litigation, if any.....
	7.

Miscellaneous expenditure during the year

200....200....

Total.....

The details of the yield will be given under the following heads:

- | | |
|--|---|
| 1. Quantity received from tenants in respect of the landscultivated by them. | 1. Quantity spent on Rag and Bhog and feeding Sadhus, beggars, etc. (to be shown separately). |
| 2. Quantity received from bakashtaland inkhascultivation. | 2. On establishment to the staff. |
| 3. On cultivation. | 3. Quantity received by purchase. |
| 4. Sold | 4. Received from other sources, such as, gift, donations, etc. |
| 5. Miscellaneous. | |

N.B.-Expenditure from one head to another can be transferred only with the previous permission of the Board. Signature of Trustee