

Submission of Budgets, Deposits, Accounts, Returns or Other Information Rules

TAMILNADU

India

Submission of Budgets, Deposits, Accounts, Returns or Other Information Rules

Act 1185 of 1960

- Published on 26 September 1961
- Commenced on 26 September 1961
- [This is the version of this document from 26 September 1961.]
- [Note: The original publication document is not available and this content could not be verified.]

Submission of Budgets, Deposits, Accounts, Returns or Other Information RulesPublished vide Notification No. G. O. Ms. No. 4065, Revenue, dated 26th September, 1961 S.R.O. No. 1185 of 1960Published in Part V of the Fort St. George Gazette, dated 26th September 1961.G. O. Ms. No. 4065, Revenue, dated 26th September, 1961 S.R.O. No. 1185 of 1960. - In exercise of the powers conferred by clause (vii) of sub-section (2) of section 116 read with section 32 and sub-sections (1) and (3) 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 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.
- (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. [Rules 6 to 9 were substituted by G. O. Ms. No. 275, C. T. & R. E., dated the 16th July 1997.]

- 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] [Substituted by G. O. Ms. No. 275, C. T. & R. E., dated the 16th July 1997.].

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] [Substituted by G. O. Ms. No. 275, C. T. & R. E dated the 16th July 1997.], 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.

14.

[Omitted, by G. O. Ms. No. 1361, Revenue, dated 5th April 1963.]Appendix I[See Rule 2 issued under section 116(2)(vii) of the Tamil Nadu Hindu Religious and Charitable Endowments Act, 1959, (Tamil Nadu Act, 22 of 1959)]Statement A-ReceiptsStatement showing the probable receipts for fasli 13 (From 1st July to 30th June 20.....)

Actuals-Faslis	Revised Estimate for fasli	13	13	13	Average Budget Actuals, Probable Total Heads of Budget estimates fasli 13 for a estimate July 19 receipts, Receipts fasli for the to March
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		[Cols.(1 to (3)]		previous fasli	Feb.19	19 to June 19			
1	2	3	4	5	6	7	8	9	10
									Opening Balance---
									(i) Cash.
									(ii) Current and Savings B
									(iii) Value of grains, quan
									A.RECEIPTS-ORDINARY
									1. Lands-
									(i) Income from leases(ca
									(ii) Income from leases (k
									(amount)._____
									(iii) Income from Pannai
									rate._____
									(iii)_____Incom
									otheritems_____
									Total
									2. Buildings and sites-
									(i) Rents from houses, sh
									(ii) Rents from vacant site
									Total
									3. Devotive offerings and
									(i) Ubayams.....
									(a) Cash....
									(b) Kind.
									(ii) Hundi collections
									Sale of uncurrent coins
									Sale price of ubayams in l
									(iii) Fees for the processio
									(iv) Contributions made o
									upanayanams, etc._____
									(v) Income from fees for a
									to service-holders._____
									(vi) Other items
									Total
									4. Grants-
									(i) Tasdik.
									(ii) Mohini

- (iii) Compensation received under the Compensation Act, and Estates Abolition Act.
- (iv) Other grants...
- Total
- 5. Income from investments
- 6. Miscellaneous-
- (i) Fines.
- (ii) Sale of prasadam
- (iii) Income from remuneration
- (iv) Law charges-A. Cost of...
- (v) Lapsed deposits...
- Total of 1 to 6
- B. Receipts-Capital
- (i) Sale proceeds of immovable property
- (ii) Sale proceeds of movable property
- institution._____
- (iii) Donation for specific purpose
- (iv) Investments realised.
- (v) Loans recovered
- (vi) Loans received
- (vii) Compensation received under the Compensation Act in respect of zamindars
- (viii) Other items.....
- C. Deposits And Advances
- (a) Deposits received.
- (i) Lease deposits
- (ii) Security Deposits
- (iii) Interest on lease and advances
- (iv) Other deposits.
- Total (a) (b) Advances received
- (i) Advances to lawyers.....
- (ii) Other Advances.....
- Total (b)
- Total of (a) and (b)
- Grand total including opening balance
- 6. Expenditure---Ordinary
- (i) Pay of officers.....
- (ii) Pay of other establishments

- (iii) Dearness Allowance..
- (iv) Other compensatory ..
- (v) Leave salary of officers ..
- pensionary contribution.
- (vi) Leave salary of other ..
- 7. Travelling Allowances-
- (i) Travelling Allowances ..
- (ii) Travelling Allowances ..
- (iii) Travelling Allowance ..
- Total of travelling allowan
- 8. Other Charges:-
- (i) Rents, rates, and taxes ..
- (a) Office rent.....
- (b) Revenue paid to Gove
- (c) Cesses, paid to Distric
- Corporation of Madras.
- (d) Taxes, Licence fees pa
- District Boards or Pancha
- (e) Contributions under S
- (f) Audit fees under Sec. 2
- Total, rents, rates, and ta
- (ii) Service postage.....
- (iii) Electric charges.....
- (iv) Telephone charges....
- (v) Printing.....
- (vi) Stationer}'.....
- (vii) Books and periodical
- (viii) Law charges.....
- (a) Court fees.....
- (b) Lawyer's fees.....
- (c) Out fees.....
- (d) Others.....
- Total law charges
- (ix) Miscellaneous.....
- Total other charges
- 9. Puja expenses-
- (i) Paddy, rice and other g
- (ii) Purchase of provision

Total Puja Expenses

10. Festivals-

(a) Paddy, rice and other

(b) Purchase of provisions

(c) Other expenses (give details)

Total festivals expenses

11. Udayams - Expenses for

(a) Maintenance of or repairs

(b) Seed or seedlings.....

(c) Manure.....

(d) Maintenance of cattle

12. Lands-

(i) Cultivation charges in

(e) Purchase, maintenance

(f) Wages for ploughing, weeding, thrashing, and other agricultural

(ii) Others

Total (Lands):

13. Buildings Sundry repairs

14. Paraphernalia-

(a) Repairs to vahanams

(b) Repairs to jewels... .

(c) Repairs to vessels...

(d) Repairs to furniture

(e) Maintenance of livestock

(f) Remunerative enterprises

(g) Other charges Total

15. Education and Religious

(a) Propagation of the religion

(b) Religious education.

(c) Training for Archakas and Othuvans.

(d) Charities and contributions

(e) Others....

Total

16. Public Health-

(a) Expenses for the health of worshippers, etc.

(b) Contribution to local bodies

Total

17. Miscellaneous-

(a) Refund of lapsed deposits

(b) Others...

B. Disbursements- Capital

(a) Purchase of immovable property

(b) Major maramath

(c) Construction of new buildings and

buildings.

(d) Utilisation of donations

(e) Purchase and making

(f) Purchase of livestock

(g) Investments other than

(h) Investments of Reserve

(i) Loans to others...

(j) Loans repaid...

Total

C. Deposits And Advances

(i) Advances---

(a) Refund of lease deposits

(b) Refund of security deposits

(c) Refund of miscellaneous

(d) Interest on lease, security

(e) Advances recoverable

(f) Advances towards law

(g) Other advances...

Total

(ii) Adjustments---

(a) Lease deposits...

(b) Security deposits...

(c) Miscellaneous advances

(d) Advances to law charges

(e) Interest on lease security

Total

Total of A, B and G

Closing Balance---

- (a) Cash on hand
- (b) Current Account
- (c) Savings Bank Account
- (d) Value of grains, quality
- Total
- Grand total including Clo

Appendix II[See Rule issued under section 16(2)(vii) of the Tamil Nadu Hindu Religious and Charitable Endowments Act, 1959](Tamil Nadu Act, 22 of 1959)Form of Budget for Temple With Income of Rs. 5,000 and Less.Note. - Heads of account alone are noted here. Other column numbers remaining the same as those in main form.Heads of Receipts-Opening balance-(i)Cash(ii)Value of grains from leases...(iii)Value of paddy on hand ...A. Receipts-Ordinary-

1. Lands

(i)Revenue from leases (cash)...(ii)Value of grains from leases ...(iii)Value of grains from pannai cultivation(iv)Income from other items...

2. Buildings and site-

(i)Rent from houses, shops, etc...(ii)Rent from vacant sites ...

3. Devotees offerings and ubayams-

(i)Hundials(ii)Ubayams both cash and kind ...(iii)Income from fees for Mudi-Kanikkai, archanai, abishekam, etc., after deducting payment to service-holders.(iv)Kattalais and specific Endowments

4. Grants-

(i)Tasdic and Mohini...(ii)Other grants

5. Income from Investments

6. Miscellaneous

(Here include item if not noted above specifying details)Totals 1 to 6B. Receipts-Capital(i)Sale proceeds of immovable properties(ii)Sale proceeds of movable properties for the use of the institution(iii)Loans recovered ...(iv)Loans received ...(v)Other items ...Total.....C.(i) Deposits...(ii)Advances ...Total.....Grand total including opening balanceHeads of DisbursementsA. Expenditure-Ordinary(1)Pay, Dearness Allowance and other compensatory allowance of Executive Officer and servants(2)Travelling Allowance of Executive Officer and servants(3)Travelling Allowance of trustees(4)Other charges-(a)Postage, Printing, Stationery.(b)Office rent(c)Revenue paid to Government(d)Cesses and Taxes and licence fees to

local authorities(e)Contribution under Sec.92(l)(f)Audit fees under Sec.92(l)(g)Law
charges...(h)Other items ...(5)(i)(a)Pooja expenses(b)Value of paddy utilized
.....(ii)(a)Annual Festival ...(b)Value of paddy utilized(6)(i)Ubayams...(ii)Kattalai and
Specific Endowments(7)Lands-Charges on pannai cultivation including minor
maramaths.(8)Buildings - Sundry repairs(9)Paraphernalia-(a)Repairs to vahanams, jewels, vessels,
furniture, etc.(b)Maintenance of livestock(c)Others(10)Miscellaneous-(Here include item if not
noted above with details)Total 1 to 10.....B. Disbursement-Capital-(i)Purchase of
immovable properties(ii)Construction of new buildings(iii)Purchase of movables such as vessels,
jewels, livestock, etc.(iv)(a)Investments other than Reserve Fund(b)Investments of Reserve
Fund(v)Loans to others(vi)Loans repaid TotalC. (a) Deposits(b)Advances TotalTotals of A, B and
CClosing balance-(a)Cash(b)Current and Savings Bank Account(c)Value of paddy on hand
TotalGrand total including closing balance