

# **Tamil Nadu Vanniyakula Kshatriya Public Charitable Trusts and Endowments (Protection and Maintenance) Rules, 2019**

TAMILNADU

India

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### **Rule**

### **TAMIL-NADU-VANNIYAKULA-KSHATRIYA-PUBLIC-CHARITABLE-TRUSTS AND ENDOWMENTS (PROTECTION AND MAINTENANCE) RULES, 2019**

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Tamil Nadu Vanniyakula Kshatriya Public Charitable Trusts and Endowments (Protection and Maintenance) Rules, 2019 Published vide notification No. G.O. Ms, No. 8, Backward Classes, Most Backward Classes and Minorities Welfare (BC3), dated 04.02.2019 Last Updated 23rd January, 2020 No. SRO-A&2(d)/2019. - In exercise of the powers conferred by sub-section (1) of Section 87 of the Tamil Nadu Vanniyakula Kshatriya Public Charitable Trusts and Endowments (Protection and Maintenance) Act, 2018 (Tamil Nadu Act 44 of 2018), the Governor of Tamil Nadu hereby makes the following rules, namely:-

### **1. Short title and commencement.**

(1) These rules may be called the Tamil Nadu Vanniyakula Kshatriya Public Charitable Trusts and Endowments (Protection and Maintenance) Rules, 2019. (2) These rules shall come in to force on the 4th February, 2019.

### **2. Definitions.**

(1) In these rules, unless the context otherwise requires, -(a) "Act" means The Tamil Nadu Vanniyakula Kshatriya Public Charitable Trusts and Endowments (Protection and Maintenance) Act, 2018 (Tamil Nadu Act 44 of 2018) ; (b) "Rules" means, The Tamil Nadu Vanniyakula Kshatriya Public Charitable Trusts and Endowments (Protection and Maintenance) Rules, 2019; (2) The words

and expression used and not defined in these rules, but defined in the Act shall have the same meaning respectively assigned to them in the Act;

### **3. Survey of properties of trusts and endowments.**

- The Survey Officer appointed by the Government under sub-section (1) of Section 4 of the Act with the assistance of Assistant Surveyors measure the properties of the Trusts and Endowments with respect to the details available with the revenue records and furnish the survey report to the Board.

### **4. Acquisition and transfer of property by the Board.**

- The Board, established by the Government under sub section (1) of Section 8 of the Act, can acquire property as per the resolutions passed in the Board, if it is necessary or beneficial to the Board and also consistent with the objects for which the Board and the consideration for the transaction of the property is reasonable and adequate, subject to the availability of fund with the Board. On the same conditions and restrictions and on the resolutions passed in the Board, it can transfer property for a fair and reasonable value without causing loss to the Board.

### **5. Terms and Conditions of the Chief Administrative Officer.**

(1)The term of office of Chief Administrative Officer appointed under sub-section (1) of Section 19 of the Act by the Government shall be three years, from the date of taking charge. The period of deputation shall ordinarily be three years subject to extension for a period not exceeding one year by the Government in consultation with the Board.(2)The Chief Administrative Officer shall continue to receive the salary and allowances for which he is entitled in Government Service plus deputation allowance as admissible under the Government rules. In addition to paying salary and allowances and increments, the Board shall make contributions towards his pension, provident fund and leave salary.

### **6. Inspection of Records of Public Offices by the Chief Administrative Officer.**

(1)Whenever the Chief Administrative officer or any other officer of the Board, duly authorised by him, wants to inspect records, he shall intimate in writing to the officer-in-charge of the office expressing his intention to do so.(2)The Officer-in-charge shall allow such inspection within seven days of the receipt of such application and shall intimate the fee payable for such inspection, which shall be deposited by such officer in cash.(3)After inspection if a copy of any document is required the same shall be issued duly certified by the officer-in-charge of that public office on such fee as leviable for the issue of such copies.

### **7. Inspection of Records of the Board.**

- 1) Application for inspection of Board's proceedings or other records in Board's custody can be had from the Board's Office on payment of cost of the application.Provided that the provisions of sub

rule (1) shall not apply to applications made in response to notices, unless otherwise stated in the notice.(2)Permission to inspect the record or proceedings of the Board or any Committee may be granted by the Chief Administrative Officer on payment of the fees fixed by the Board.(3)Certified copies of the records or proceedings of the Board or any Committee may be granted by the Chief Administrative Officer on payment of relevant fees.(4)When the order of the Chief Administrative Officer under sub-rule (1), (2) or (3) is not in favour of the applicant, he shall have the right to appeal to the Chairperson.(5)The Copies supplied under this rule shall be certified by the Chief Administrative Officer of the Board and the powers so conferred on the Chief Administrative Officer may be exercised by such other officer or Officers of the Board who have been generally or specially authorized in this behalf by the Board.

## **8. Budget of Trust or Endowment.**

(1)Every trustee or administrator of a trust or endowment shall prepare in Form I, a budget in respect of the next financial year, the estimated receipts and expenditure during that financial year and forward the same to the Board atleast ninety days before the beginning of the financial year.(2)The Board shall scrutinise the budget proposal and ensure that provision has been made there for the obligatory expenditure.(3)If the Board is satisfied that adequate provision has not been made in the budget, it shall have power to modify it in such manner as may be necessary to secure such provision and approve the Budget before the beginning of the financial year to which it relates.(4)Every trustee or administrator shall consider the suggestions and incorporate the modification made by the Board in the budget and pass the budget before the beginning of the financial year to which it relates.

## **9. Budget of Trust or Endowment under the direct management of the Board.**

(1)The Chief Administrative Officer, shall prepare in Form II before the end of January every year, a budget for the next financial year showing the estimated receipts and expenditure for each of the trust or endowment under the direct management of the Board, and submit it to the Board for its approval.(2)The Board shall scrutinise the budget proposal and ensure that adequate provision has been made therein for the obligatory expenditure to be incurred under the act.(3)If the Board is satisfied that adequate provision has not been made in the budget, it shall have power to modify it in such manner as may be necessary to secure such provision and pass the budget before the beginning of the financial year to which it relates.(4)If in the course of the year, the Chief Administrative Officer find it necessary to alter the figures shown in the budget with regard to the receipts or the distribution of the amounts to be expended on the different service undertaken by the Board on behalf of the trust or endowment, a supplemental or revised budget may be framed and got sanctioned.(5)The Board shall have the right to condone the delay for submission of the budget estimate for sufficient reasons.

## **10. Procedure for Public Auction for sale of property of trust or endowment.**

(1)If the Board accord sanction for sale of any property, under sub section (2) of Section 45 of the Act the trustee or administrator of the trust or endowment concerned shall issue notice within a

period of thirty days from the date of sanction indicating the details of public auction.(2)The notice shall be issued in atleast two local leading Tamil dailies of wide circulation in the district where the trust or endowment institution is located.(3)A copy of the notice shall be affixed on the notice board of the trust or endowment and in some conspicuous place in which the property is situated.(4)The Board shall confirm or reject the public auction under sub rule (1) within forty-five days from the date of auction. The Board shall be competent to cancel any auction for reason to be recorded.

## **11. Procedure for conduct of Enquiry to recover the properties of trust or endowment.**

(1)When any immovable property of a trust or an endowment was transferred in contravention of section 45 of the Act, the Chief Administrative Officer of the Board shall address the Sub-Registrar, and obtain certified copies of the documents as per rules.(2)The Chief Administrative Officer or any other Officer authorised by him shall verify the details of the property with that of the certified copies obtained as per sub section (1) above and issue notices to the transferor and the transferee.(3)On the service of notices and after considering the objections and other reasons submitted by the parties, the Chief Administrative Officer shall prepare a report and place it before the Board.(4)The Board after arriving at a decision to recover the property, it shall send a requisition to the concerned District Collector to obtain and deliver possession of the property to the Board.(5)The Collector shall pass an order directing the person in possession of the property to deliver the same to the Board within thirty days of service of the Order.(6)The person against whom the order was passed may prefer an appeal before the jurisdictional Court.(7)On receipt of the notice of appeal, the Collector shall arrange for its defence and shall also give intimation to the Board.(8)On the disposal of the appeal, the Collector or his authorised person shall take delivery of the property and shall handover the same to the Board or to any person duly authorised by the Board.

## **12. Removal of Encroachment.**

(1)The Chief Administrative Officer in order to remove the encroachment from the property of trust or endowment under section 51 of the Act may issue notice to be served to the person, who has encroached the property of trust or endowment, through messenger or by post or by affixing the notice on some conspicuous part at his last known residence, or by tendering to an adult member or servant of his family or by affixing the notice on any conspicuous part of the property encroached by him.(2)After service of notice under sub-rule (1) above, the Chief Administrative Officer shall hold an enquiry and record the summary of the evidence tendered before him and pass orders.

## **13. Terms and Conditions of the Administrative Officer.**

(1)The term of Administrative Officer appointed by the Board under Section 57 of the Act, for any trust or endowment shall be one year or till the necessity ceases whichever is earlier. The term of the administrative officer shall be extended by the Board beyond one year with the approval of the Government.(2)The salary and allowances, for the administrative officer shall be 1% of the net

annual income of the trust or endowment or Rs.30,000/- per month whichever is less and shall be paid from the fund of such trust or endowment.

#### **14. Annual Contributions Payable by the Trust or endowment to the Board.**

(1)The trustee or the administrator of every trust or endowment which has more than Rupees ten thousand as net annual income shall pay annually to the Board, six percent of net annual income of the trust or endowment, as per section 66 of the Act along with the statement of calculation to the Board.(2)The annual contribution of a trust or an endowment shall be paid on or before the last day of the month of February in every year and for any reason if the annual contribution is not paid within the stipulated time, it shall be paid on or before 31st March with an explanation for the delay.

#### **15. Budget of the Board.**

- The Board shall prepare its annual Budget for the next financial year in Form III by the end of January of the current financial year and forward a copy of the same to the Government for alterations, corrections or modifications if any.

#### **16. Accounts of the Board.**

- The Board shall maintain accounts and books of accounts as set out in Form IV appended to these Rules. Form - I (See Rule 8) Annual Budget Estimates of Trust / Endowment for the year.....A. Abstract of Budget of previous year

Sl. No.	Item	Proposed Budget	Revised Budget	Actual at the end of the year
(1)	(2)	(3)	(4)	(5)
1.	Opening Balance			
2.	Receipts during the year			
3.	Expenditures during the year			
4.	Closing Balance			
B. Estimated Income for the year.....Estimated Receipts(1)Opening Balance(2)Cash in Bank(3)Cash in hand(4)Income from RentResidence OfficeComplexesShopsSchoolsMarriage HallDonationApplication feeOthers(5)Security Deposits(6)Income from Agricultural land(7)Miscellaneous Receipts(8)Receipts from(a)Grant-in-aid(b)Loan Recovery(9)OthersC. Estimated expenditure for the year ...I. General Administration:				

#### **1. Salaries**

#### **2. Travelling Allowances**

### 3. Office Expenses

(i)Purchase of Furniture(ii)Purchase of Stationery of Forms(iii)Postal Charges(iv)Telephone Charges(v)Water Charges(vi)Purchase of Machinery and Electrical Items(vii)Meeting Expenditure

### 4. Legal Expenses

### 5. Audit Expenses

### 6. Corporation / Municipal / Land Tax

## II. Capital Expenditure

### 1. Construction Expenses

### 2. Maintenance of Buildings

### 3. Repayment of Loans

### 4. Building License

### 5. Scholarship to poor students

### 6. Medical Expenses

### 7. Other Charitable Expenses

### 8. Others

Estimated closing Balance (Receipts - Expenses)Signature of the trustee or administratorForm - II(See Rule 9)Annual Budget Estimates of Trust / Endowment under direct management of Board for the year .....A. Abstract of Budget of previous year

Sl. No.	Item	Proposed Budget	Revised Budget	Actual at the end of the year
(1)	(2)	(3)	(4)	(5)
1.	Opening Balance			
2.	Receipts during the year			
3.	Expenditures during the year			
4.	Closing Balance			

B. Estimated Budget for the year.....Estimated receipts(1)Opening Balance(2)Cash in Bank(3)Cash in hand(4)Income from Rent(a)Residence(b)Office Complexes(c)Shops(d)Schools(e)Marriage

Hall(f)Donation(g)Application fee(h)Others(5)Security Deposits(6)Income from Agricultural land(7)Miscellaneous Receipts(8)Receipts from(a)Grant-in-aid(b)Loan Recovery(c)Salary and Festival advance recovery(d)Interest from Bank(e)Fixed Deposit Receipts(9)Any other ReceiptsEstimated expenditure for the year....I. General Administration:

## 1. Salaries

## 2. Travelling Allowances

## 3. Office Expenses

(i)Purchase of Furniture(ii)Purchase of Stationery of Forms(iii)Postal Charges(iv)Telephone Charges(v)Water Charges(vi)Purchase of Machinery and Electrical Items(vii)Meeting Expenditure

## 4. Legal Expenses

## 5. Audit Expenses

## 6. Corporation / Municipal / Land Tax

II. Capital Expenditure(i)Construction Expenses(ii)Maintenance of Buildings(iii)Repayment of Loans(iv)Building LicenseIII. Charitable Expenses(i)Scholarship to poor students(ii)Medical Expenses(iii)Other Charitable Expenses(iv)OthersEstimated closing Balance (Receipts - Expenses)(Signature)Chief Administrative OfficerForm - III(See Rule 15)(Budget Estimate of the Board)Budget Estimates of Income for the Financial Year....

Sl. No.	Head of Account	Actual for year immediately preceding current Financial year	Budget Estimate for Current Financial year	Revised Budget Estimate for Current Financial year	Budget Estimates for Next Financial year
(1)	(2)	(3)	(4)	(5)	(6)
	Current Trusts				
1.	Contribution towards Board's Fund				
2.	Arrears of Trust fund due to Board				
3.	Government's Grants to the Board				
4.	Loans from Government				
5.					

Loans taken from  
Institution

Recovery of loan and

6. advances

from employees

Recovery of Advance

7. from the Institutions

8. Other Income

Budget Estimates of Expenditure for the Financial Year.....TABLE

Sl. No.	Head of Account	Actual for year immediately preceding current Financial year	Budget Estimate for Current Financial year	Revised Budget Estimate for Current Financial year	Budget Estimate for next Financial year
(1)	(2)	(3)	(4)	(5)	(6)

I.(1) Pay of Officers(2) Pay of Establishment Allowances(3) Fixed Travelling Allowances(4) Allowances to deputationists(5) Other Compensatory Allowances(6) Travelling AllowancesII.

Contingencies(1) Stationery(2) Printing and Binding(3) Books and Periodicals(4) Office

Contingencies(5) Postal stamps(6) Electricity charges, etc.(7) Telephone charges(8) Purchase and repair of Computers and furniture(9) Repairs to Trust properties under the direct management of the Board having no income or inadequate income(10) Rent, Rates and Taxesi. Rent of Board's officeii. Property tax of Board's Propertyiii. Water tax, etc.III.

## 1. Trust (under direct management) payable to Board

## 2. Expenses towards civil suits and litigation charges

## 3. Audit fees for preparation of Income and Expenditure

## 4. Other expenses

Form - IV(See Rule 16)Accounts RegisterPayment Register

Serial Number Date Cheque Number Favour of and Purpose Amount Rs.

(1) (2) (3) (4) (5)

Receipt Register

Serial Number	Date	Cheque/DD Number	From whom the Cheque/DD Received and purpose	Amount Rs.
(1)	(2)	(3)	(4)	(5)

Fixed Deposit Register

Serial Number	Date	Name of the Nationalised Bank	Amount DepositedRs.	Date of Deposit	Date of Maturity	Maturity Value Rs.
(1)	(2)	(3)	(4)	(5)	(6)	(7)



Permanent Advance Register Opening Balance: Details of expenditure with vouchers: Closing balance: Balance Sheet

Liabilities	Assets
Sundry Credit Balances	Fixed Assets
Fund Account	Fixed Deposits with Banks
Other Deposits	
Advances	
Sundry Debit Balances	
Cash with Banks	
Cash on hand	
Receipts and Payments Account	
Receipts	Payments
Opening Balance	Administrative Expenses
Cash on hand	Other Payments
Cash with Banks	
Donations	Advances given
Bank Interest	Purchase of assets
Sponsorships	Investment in Fixed Deposits
Miscellaneous Income	Bank charges
Administrative Grant from Government	
Amount received from Government	
Advance recoveries	
Maturity of fixed Deposits	
	Closing Balance
	Cash on hand
	Cash with Banks
Income and Expenditure Account	
Expenditure	Income
To Administrative Expenses	By Donations
To Miscellaneous Expenses	By Service/Handling Charges
To Depreciation	Bank Interest
	By Sponsorships
	By Miscellaneous Income
To Surplus	By Deficit.