

Collection of Income and the Incurring of Expenditure Rules

TAMILNADU

India

Collection of Income and the Incurring of Expenditure Rules

Act 1186 of 1961

- 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.]

Collection of Income and the Incurring of Expenditure RulesPublished vide Notification No. G. O. Ms. No. 4065, Revenue, dated 26th September 1961 - SRO No. A-1186 of 1961Original rules published Part V of the Fort St. George Gazette, dated 6th December 1961.G. O. Ms. No. 4065, Revenue, Dated The 26th September 1961 - SRO No. A-1186 of 1961. - In exercise of the powers conferred by clause (x) of sub-section (2) of section 116 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 Collection of Income and the incurring of Expenditure Rules.

2. [Income to be collected on the due dates] [Heading was substituted by Notification No. SRO A-442 of 1963.].

- Every item of income of religious institutions shall be collected regularly and as far as may be, on the date on which it falls due.

3. Responsibility of the trustee.

- The trustee of the institution shall be responsible for making all collections of income, whether in cash or in kind.

4. Trustee to grant receipts for all items of income.

- The trustee shall grant receipts for all items of income and for all offerings and gifts in cash and kind received by him for the institution.

5. Issue of temporary receipt.

- Where an officer of the institution is authorised to make collections, a temporary receipt may be issued by such officer. Such collections shall not be utilised directly by the officer for any purpose but shall be handed over to the trustee then and there and if the collection is made by an officer employed for collection in a village other than the village where the institution is situate, as expeditiously as possible, and in any case, within seven days of the date of collection. The trustee shall grant a permanent receipt as soon as he receives the collections made by the officer.

5A. [Prevention of improper collection. [Inserted by G. O. Ms. No. 275, C. T. & R. E., dated the 16th July,1997.]

- No person, who is not, in any way, connected with the affairs of the religious institution, shall collect any money, subscription, donation or other property for religious purpose connected with the religious institution. If it is brought to the notice of the competent authority having jurisdiction and administrative control over the religious institution, that a person or group of persons, indulged in making such collection, such authority shall direct such person or group of persons, to stop making such collection forthwith, and require such person or group of persons to deposit such collection with the religious institution concerned and to render an account of the collection made by such person or group of persons. Any person or group of persons, who fail to comply with the direction of such competent authority will be liable for prosecution under the provisions of the Indian Penal Code (Central Act XLV of 1860).]

6. [Signature or thumb-impression of the person to whom receipt is issued, to be obtained. [Substituted by G. O. Ms. No. 716, C. T. & R. E., dated the 29th June 1987.]

- Temporary or permanent receipt books, with receipts in counterfoil bearing printed machine numbers, shall be maintained. The signature of the person to whom the receipt is issued and in case such person cannot sign his name, his attested thumb-impression shall be obtained with date on the reverse on the duplicate of the receipt in token of having obtained the receipt.]

7. [Accounting collections without delay. [Substituted by G.O. Ms. No. 1072, C.T. & R.E., dated the 28th July 1988.]

(a) All receipts shall be deposited in the first account to be operated jointly by the Chairman, Board of Trustees and the Executive Officer concerned. The cheque book and pass book shall be in the

custody of the Executive Officer.(b)A second account shall be opened in the name of the Executive Officer and the amounts required for expenditure shall be transferred from the first account to the second account. The amount to be operated in the second account shall not exceed the limit fixed by the Commissioner, [Joint Commissioner, Deputy Commissioner or] Assistant Commissioner, as the case may be, and such limit shall not exceed one twelfth of the annual expenditure of the temple. If one twelfth of the annual expenditure of the temple is spent on festivals, further expenditure not exceeding one twelfth of the annual expenditure of the temple may be operated.]

8. Only the trustee can give, a valid discharge of a claim.

- No person other than a trustee shall be competent to give a valid discharge of any claim of the institution.

9. Appropriation of receipts to expenditure to be avoided.

- The appropriation of receipts of money to expenditure shall ordinarily be avoided.

10. [No expenditure without budget sanction. [Substituted by G. O. Ms. No. 716, C. T. & R. E., dated the 29th June 1987.]

(a)No expenditure which is not sanctioned in the budget shall be incurred without the previous sanction of the Assistant Commissioner, [Joint Deputy or the Commissioner, as the case may be].(b)No expenditure exceeding Rs. 1,500 shall be incurred on any individual music performance and other entertainment on festival and other occasions.Expenditure over and above this limit shall, however, be permissible if any devotee or kattalaidar or ubayadar makes a donation specifically for this purpose.(c)No expenditure shall be incurred on advertisements in newspapers, etc. except in the following cases:-(i)Inviting tenders and quotations for works sanctioned by competent authorities and also for leases and sales;(ii)Publications of information, particulars, etc. in Railway time table;(iii)Publications of important annual festival programmes;(iv)Clearing of doubts in the minds of the public which may, in any way, defame the reputation of the institution; and(v)Calling for applications for posts which may have to be filled up by technical or highly experienced persons.(d)No books or newspapers which are affiliated to any political party shall be purchased or subscribed for libraries or for reading rooms maintained by religious institutions.]

11. Expenditure to be incurred according to dhittam and budget.

- No expenditure shall be incurred without the written order of the trustee. Before incurring expenditure on any purpose, the trustee shall satisfy himself that the expenditure is necessary and that the scale of such expenditure does not exceed the dhittam when the expenditure relates to poojas and festivals and the budget sanction in the matter covered by the budget.

12. Claims indisputably payable.

- Claims indisputably payable shall never be left unpaid and disbursements in cash or kind or by means of cheques shall, under no circumstances, be kept out of the accounts a day longer than is absolutely necessary.

13. Bill to be signed by persons making claim against the institution.

- Any person having a claim against the institution shall present a duly signed bill containing the details of the claim and of the dates on which the claim fell due. The trustee shall verify the correctness of the claim and sanction payment.

14. Responsibility of persons making disbursements without the sanction of the trustee.

- Where disbursement on behalf of an institution is made by a person other than the person competent to incur expenditure, such disbursing officer shall be personally responsible for any disbursement which has not received the sanction of the trustee.

15. Receipts to be obtained for all payments.

- Receipts shall be obtained for all payments, receipts for sum exceeding Rs. 20 either by cash or cheque being duly stamped.

16. All purchases shall be supported by bill or certificate.

- Where purchases sanctioned by the trustee have to be made in a place other than the village or town in which the institution is situated, they may be made through servants of the institution to whom advances may be made. All purchases shall be supported by shopmen's bill duly receipted. Purchases of perishables or other articles for not more than Re. 1 need not however be supported by the dealer's bills and receipts but the disbursement shall be supported by a certificate from the person who made the purchase and the disbursement, that they were made and a certificate from the trustee that the articles paid for were duly received by the institution.

17. Definition of trustee for purpose of rules 2 to 16.

(1)Where the institution has an executive officer appointed under a scheme or under section 45 or section 74 who is authorised to make collections or incur expenditure, such executive officer shall be deemed to be the 'trustee' for purposes of rules 2 to 6.(2)Where the institution has no such executive officer duly authorised, but has more than one trustee-(a)the Chairman of the trustees shall be deemed to be the trustee for purposes of rules 2 to 8; and(b)any trustee authorised by the trustees to sanction expenditure shall be deemed to be the trustee for purpose of rules 11 to 16.

18. Authority to write off irrecoverable loans, etc.

- When proposals to write off irrecoverable loans, advances, debts, loss of moneys, value of stores and articles and items of revenue due to religious institutions are received, the authority herein empowered to write off the same, shall fully investigate the causes that led to the non-recovery of the amounts and shall sanction the write off, only if it is satisfied that proper, adequate and timely steps were taken to recover the same from the persons concerned or from the persons through whose negligence or irresponsibility the loss had occurred. The authority empowered to sanction the write off is specified in the table below. They should maintain a register showing the amounts so written off from time to time, so that recovery either in full or in part may be effected, if eventually that is found possible.

Authority competent to order write off	Maximum limit up to which the write off could be sanctioned in each case
1. Assistant Commissioner	Amounts not exceeding Rs. 500 (Rupees five hundred only) in the case of religious institutions under his control.
2. Assistant Commissioner	Amounts not exceeding Rs. 500 (Rupees five hundred only) in the case of notified religious institutions not included in the list published under section 46 of the Act.
3. [Joint/Deputy Commissioner] [Substituted by G. O. Ms. No. 200, C. T. & R. E., dated the 30th May 1996.]	(a) Amounts not exceeding Rs. 1,000 (rupees one thousand only) in the cases of all listed religious institutions and maths. (b) Amounts exceeding Rs. 500 (Rupees five hundred only) but not exceeding Rs. 1,000 (Rupees one thousand only) in the case of religious institutions within the jurisdiction of the Assistant Commissioner under his control.
4. Commissioner	Amounts exceeding Rs. 1,000 (Rupees one thousand only) but not exceeding Rs. 10,000 (Rupees ten thousand only) in the case of any religious institutions.
5. Government	In all other cases, no item of irregular illegal or improper expenditure of the nature specified in section 89(1) which is surchargeable under section 90(2) of the Tamil Nadu Hindu Religious and Charitable Endowments Act, 1959, shall however, be written off.

19. Accounts, etc., to be maintained according to the Manual of Accounts of the Hindu Religious and Charitable Endowments Administration Department.

- Accounts, registers and other relevant forms shall be maintained according to the Manual of Accounts of the Hindu Religious and Charitable Endowments Administration Department.