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GOVERNMENT OF TAMIL NADU [R. Dis. No. 197/2009.

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TAMIL NADU

No.47] CHENNAI, MONDAY, FEBRUARY 4,
2019 Thai 21, Vilambi, Thiruvalluvar Aandu-
2050

Part III—Section 1(a)

General Statutory Rules, Notifications, Orders, Regulations, etc., issued by Secretariat Departments.

NOTIFICATIONS BY GOVERNMENT

BACKWARD CLASSES, MOST BACKWARD CLASSES AND MINORITIES WELFARE DEPARTMENT

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

[G.O. Ms, No. 8, Backward Classes, Most Backward Classes and Minorities Welfare (BC3), 4th February 2019,
¬î 21, M÷‹H, F¼õœÀõ˜ Ý‡´-2050.*]*

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:-

RULES

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. **Defi nitions.-** (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 defi ned in these rules, but defi ned 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 Offi cer 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 benefi cial 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 theChief Administrative Offi cer.-** (1) The term of offi ce of Chief Administrative Offi cer 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 Offi cer 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 Offi ces by the Chief Administrative Offi cer.-** (1) Whenever the Chief Administrative offi cer or any other offi cer of the Board, duly authorised by him, wants to inspect records, he shall intimate in writing to the offi cer-in-charge of the offi ce expressing his intention to do so.

(2) The Offi cer-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 offi cer in cash.

(3) After inspection if a copy of any document is required the same shall be issued duly certifi ed by the offi cer-in-charge of that pubic offi ce 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 Offi ce 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 Offi cer on payment of the fees fi xed by the Board.

(3) Certifi ed copies of the records or proceedings of the Board or any Committee may be granted by the Chief Administrative Offi cer on payment of relevant fees.

(4) When the order of the Chief Administrative Offi cer 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 certifi ed by the Chief Administrative Offi cer of the Board and the powers so conferred on the Chief Administrative Offi cer may be exercised by such other offi cer or Offi cers 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 fi nancial year, the estimated receipts and expenditure during that fi nancial year and forward the same to the Board atleast ninety days before the beginning of the fi nancial 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 satisfi ed 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 fi nancial year to which it relates.

(4) Every trustee or administrator shall consider the suggestions and incorporate the modifi cation made by the Board in the budget and pass the budget before the beginning of the fi nancial year to which it relates.

9. **Budget of Trust or Endowment under the direct management of the Board.-** (1) The Chief Administrative Offi cer, shall prepare in

Form II before the end of January every year, a budget for the next fi nancial 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 satisfi ed 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 fi nancial year to which it relates.

(4) If in the course of the year, the Chief Administrative Offi cer fi nd it necessary to alter the fi gures shown in the budget with regard to the receipts or the distribution of the amounts to be expended on the diff erent 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 suffi cient 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 affi xed on the notice board of the trust or endowment and in some conspicuous place in which the property is situated.

(4) The Board shall confi rm or reject the public auction under sub rule (1) within forty-fi ve 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 Offi cer of the Board shall address the Sub-Registrar, and obtain certifi ed copies of the documents as per rules.

(2) The Chief Administrative Offi cer or any other Offi cer authorised by him shall verify the details of the property with that of the certifi ed 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 Offi cer 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 Offi cer 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 affi xing 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 affi xing 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 Offi cer shall hold an enquiry and record the summary of the evidence tendered before him and pass orders.

13. **Terms and Conditions of the Administrative Offi cer.-** (1) The term of Administrative Offi cer 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 offi cer shall be extended by the Board beyond one year with the approval of the Government.

(2) The salary and allowances, for the administrative offi cer 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.

Form III by the end of January of the current fi nancial year and forward a copy of the same to the Government for alterations, corrections or modifi cations if any.

F

ORM- 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)*
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 Rent
   - Residence
   - Offi ce Complexes
   - Shops
   - Schools
   - Marriage Hall
   - Donation
   - Application fee
   - Others
5) Security Deposits
6) Income from Agricultural land
7) Miscellaneous Receipts
8) Receipts from
   - a) Grant-in-aid
   - b) Loan Recovery
9) Others

C. Estimated expenditure for the year …….

I. General Administration:

1. Salaries
2. Travelling Allowances
3. Offi ce 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 administrator

FORM- 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) Offi ce 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 Receipts

Estimated expenditure for the year……...

I. General Administration:

1. Salaries
2. Travelling Allowances
3. Offi ce 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 License

III. Charitable Expenses

(i) Scholarship to poor students

(ii) Medical Expenses

(iii) Other Charitable Expenses

(iv) Others

Estimated closing Balance (Receipts – Expenses)

(Signature)

Chief Administrative Offi cer

FORM – III

(*See* Rule 15)

(Budget Estimate of the Board)

Budget Estimates of INCOME for the Fnancial Year……

Sl. No.	*Head of Account*	*Actual for year immediately preceding current Financial year*	*Budget Estimate for Current Financial year*	*Revised Budget Estimates for Cur-rent Financial year*	*Budget for Next Financial year*
(1)	*(2)*	*(3) (4)*	*(5)*	*(6)*	
1.	Current Trusts 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				
6.	Recovery of loan and advances from employees				
7.	Recovery of Advance from the Institutions				
8.	Other Income				

Budget Estimates of EXPENDITURE 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 Estimates for Current Financial year*	*Budget for Next Financial year*
(1)	*(2)*	*(3)*	*(4)*	*(5)*	*(6)*
I.					
1)	Pay of Offi cers				
2)	Pay of Establishment Allowances				
3)	Fixed Travelling Allowances				
4)	Allowances to deputationists				
5)	Other Compensatory Allowances				
6)	Travelling Allowances				
II.	**Contingencies**				
1)	Stationery				

2) Printing and Binding

3) Books and Periodicals

4) Offi ce 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 Taxes

i. Rent of Board's offi ce

ii. Property tax of Board's Property

iii. 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 Register

Payment Register

Serial Number	*Date*	*Cheque Number*	*Favour of and*	*Amount Purpose*	*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 Deposited Rs.*	*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 Expenses Cash on hand	Administrative
	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 fi xed 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 Defi cit.

K. MANIVASAN,
Secretary to Government
(FAC).

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