

## **Grant-in-Aid Rules, 1958**

**RULES FOR THE CASH GRANT IN AID TO TEMPLES AND  
OTHER RELIGIOUS AND CHARITABLE INSTITUTIONS  
APPROVED BY THE GOVERNMENT OF RAJASTHAN VIDE  
NO.19066 F.1F(12) REV/DE/67 DATED 18.11.58 AND AMENDED  
UNDER NO. F.1F(12)REV/A/87 DATED 15.2.1962 AND NO.  
F.3(2)(21)REV/A/62 DATED 9.2.65.**

1. **PREAMBLE:** Whereas it is expedient to have unified rules for cash grant-in-aid to temples and other Religious and Charitable institutions in and outside Rajasthan State, the following Rules are framed: -
2. **TITLE:** These rules will be called "**Rules for the Cash grant-in-aid to temples and other Religious and Charitable Institutions**".
3. **SCOPE:** These rules will apply to all cash grant-in-aid given by the Devasthan Department of the State to temples and other Religious & Charitable Institutions in and outside Rajasthan.
4. **EFFECTIVE:** These rules will come into effect from the date of their publications in the Government Gazette.

**5. DEFINITIONS:** In these rules, unless there is anything repugnant in the subject or context.

- i) Temple is a place of worship of deity where religious service may also be delivered.
- ii) Religious Institution is an institution where prayers are offered, scriptures are related and discourses on religious take place such as *Maths, Gurudwaras, Churches or Mosques* etc.
- iii) Charitable institution is an institution where aid is given in cash or kind to needy and deserving person, such as Anathasaram, Leper Asylum, Homes for poor and destitute etc.
- iv) Recurring Grant-in-aid means a fixed grant-in-aid given periodically.
- v) Non-recurring grant-in-aid means a grant-in-aid given in lump sum for any specific purpose at a time such as, special repairs caused by natural calamities i.e. Fire, lightning, earthquake, heavy rains etc. and for any other valid reasons.
- vi) Hereditary grant-in-aid means a cash grant-in-aid sanctioned in the name of the deity and which goes from father to offspring.

**6. NATURE OF GRANT-IN-AID:** The grant-in-aid will be either recurring or non-recurring for hereditary as defined in Rules No. 5.

**7. SANCTIONING AUTHORITY:**

a) All new cases of grant-in-aid of recurring nature or of hereditary grant-in-aid exceeding Rs. 1000/- per annum shall require the sanction of the Government.

b) The Commissioner and the Regional Assistant Commissioner are delegated the following powers to sanction annual renewal of payment of recurring grants-in-aid at the existing rates, subject to the approval of the provisions in the annual budget up to the following limits :

i) Commissioner up to Rs. 20,000/- per annum in each case.

ii) Regional Assistant Commissioner up to Rs. 4,000/- per annum in each case.

Provided that the existing recipient has been duly recognized under an order of the Government under clause (D).

c) Non-recurring grant-in-aid will be sanctioned by the Commissioner and Assistant Commissioner up to an amount of Rs. 250/- and Rs. 300/- respectively in each case subject to a maximum annual ceiling of Rs. 2000/- in

the case of the Commissioner and Rs. 1000/- in the case of the Assistant Commissioner in a year within the limits of budget provision for the purpose. However the power of hearing an appeal against the decision of the Commissioner will be with the Government.

- d) If the present Manager, Mahant or Pujari of a temple or other institution, who is recognized as recipient of a hereditary grant-in-aid :-
- i) Disclaims or dies.
  - ii) Is for a continuous period of 6 months absent from India for the purpose of residing abroad.
  - iii) Is declared an insolvent.
  - iv) desires to be discharged.
  - v) refuses to act as Mahant or Pujari or Manager or
  - vi) become unfit or physically incapable to act a such, accept a position which is inconsistent with the objects or a temple or is found to be guilty or misconduct or has been convicted by a original Court or any offence involving moral turpitude or cases to profess the religion or persuasion of the institution of which he is the Pujari, Mahant or Manager.

"suitable successor shall be recognized in accordance with the established custom or procedure by the Devasthan Commissioner in his place".

**8. ADMISSIBILITY OF GRANT-IN-AID:**

- a) The grant-in-aid will be admissible to the temple and other religious or Charitable Institutions so long as they are open to all classes of public without any restriction or caste or creed and subject to its utilization for the purpose for which it was originally granted.
- b) A utilization certificate about grant-in-aid paid for the previous year shall be furnished before the grant for the succeeding year is sanctioned. This certificate shall be :-
  - i) Inform (s) in respect of temples and other religious or Charitable Institutions which are in receipt of a cash grant-in-aid upto Rs. 600/-p.m. and will bear the verification of the Sarpanch of the Panchayat of the region where the institution is situated or the Regional Inspector of the Devasthan Department ; or
  - ii) In Form (B) in respect of all other temples and institutions and will bear the verifications of the

Regional Inspector of the Department or of the Tehsildar in whose jurisdiction the institution exists.

- c) All temples and other Religious or Charitable Institutions which are in receipt of grant-in-aid about Rs. 600/-p.a. shall be required to keep regular account of all receipt and expenditure in proper form. These accounts will be made available for inspection and audit by a representative of the Devasthan Department when ever so required. A statement of annual receipts and expenditure from April to March next will be submitted to the Devasthan Department by the 30th April next every year.
- d) A regular and complete record of all movable and immovable properties including ornaments, Jewelleries gold and silver utensils etc. will be maintained at the temple and such institutions shall be open for inspection by the officers of the Devasthan Department or local Revenue Officer not below the rank of a Tehsildar.

**9. STOPPAGE AND REDUCTION:** The grant-in-aid shall be liable to be reduced or stopped in case of non-observance of any of the conditions enumerated in Rule No. 8 above or mismanagement of the temple or institution or in case of bad conduct or physical disability of the Mahant or the Pujari.

## **10. SUPERVISION:**

- a) The Devasthan Department will generally be responsible to see that proper use of the grant-in-aid given is made.
- b) The Assistant Commissioner, Devasthan will inspect the temple and other religious and charitable institutions within his jurisdiction which are in receipt of an annual grant of Rs. 5000/- and above at least twice a year and will satisfy himself that proper arrangements of sewa, puja etc. exist therein. He will send a copy of his inspection note to the Commissioner, Devasthan Department.
- c) The Inspector Devasthan will inspect all such temples and other religious charitable institutions at least once a year which are in receipt of an annual grant-in-aid of Rs. 500/- and above within his jurisdiction and will ensure that the grant-in-aid given is properly utilized for the purpose it has been granted. Any case of defalcation shall be immediately reported to the Commissioner and Assistant Commissioner, Devasthan Department concerned. All other temple and religious and charitable institutions will be inspected at least once in two years.
- (d) Physical verification of all movable and immovable properties will be made by the officers of the Devasthan Department at the time of inspection. A certificate to this effect will invariably be given in the register concerned.

**11. REVIEW OF SANCTIONS:** The Government may order the review of all or any particular sanctioned of grant-in-aid and if decided expedient may issue orders regarding the sanction or revision of the grant-in-aid payable to any temples of religious or charitable institutions.

**12. Recipients for payments of the grants:** All payments of the grant-in-aid, whether recurring or non-recurring, shall be made through the recognized Mahant, Pujari, Mukhiya, Prabhandak, Manager, Secretary or Trustee of the temples or other religious or charitable institution or trust whoever may be in charge of the management of its affairs, and the recipient will be required to furnish a utilization certificate to the satisfaction of the sanctioning authority in respect of previous grants before subsequent grants are sanctioned.

**13. Maintenance of accounts by the recipients of grant-in-aid:** The accounts showing utilization of grants and other information shall be kept and maintained by the recipients of grant-in-aid, in the manner and in the form indicated below, in respect of each category :-

(a) Grant-in-aid exceeding Rs. 2000/-

The recipients of the grant shall keep and maintain the following records.

- (i) Regular daily cash book.
- (ii) Receipt books.
- (iii) Vouchers or bills of payments.
- (iv) Head-wise budget of income and expenditure.
- (v) Budget estimates of income and expenditure.
- (vi) Annual Balance Sheet.
- (vii) Stock register of ornaments, Jewellery and other valuable property.
- (viii) Stock register of other non-consumable store articles.
- (ix) Records of immovable properties.
- (x) Register of recovery of rents and fees.
- (xi) Register of payments of debts, loans and advances etc.
- (xii) Register of investments of reserve fund.

(b) Grant-in-aid below Rs. 2000/- per annum.

The recipients of the grants may keep such accounts as may be convenient to the receipt and utilization of the grants, but including serial number (i) to (iv) and (vii) to (x) of clause i(a).

2. The records kept and maintained by the recipients of the grant under sub-rules (1) shall be open for inspection and audit by officers of the Devasthan Department, not below the rank of an Inspector or any other officer, authorized by the Devasthan Department in this behalf. Further the recipients of grants exceeding Rs. 5000/- per annual shall get their accounts audited by Chartered Accounts auditors approved by the Devasthan Department.

**14. Utilization of grants and production of certificates:**

1. All grants sanctioned under these rules shall be utilized only for the purpose for which these are sanctioned.
2. The recipients of grants of a recurring nature shall furnish a utilization certificate regarding the proper use of the grant of the previous year before, the grant for the next year is sanctioned and within six months of the close of the financial year. In case of grants below Rs. 600/- per annum, a self-explanatory statement of use by the grantee would suffice.
3. The utilization certificate for non-recurring grants shall be furnished by the recipients within six months of the close of the financial year, or utilization of the grant, whichever is earlier.

4. The utilization certificates shall be given on prescribed forms signed by the Mahant, Pujari, Manager, Secretary or working Trustee of the Grantee temples or institutions, as the case may be, duly verified and countersigned by the under mentioned authorities or functionaries, as the case may be :-

<b>S.N.</b>	<b>Amount of Annual grant</b>	<b>Verifying authority</b>	<b>Countersigning authority</b>
a.	Upto Rs. 1200/- P.A.	Sarpanch, Gram Panchayat, Chairman or Administrator of the Municipality concerned.	Land Revenue Inspector / or Inspector, Devasthan Department.
b.	Over Rs. 1200/- but less than Rs. 3000/- P.A.	Sarpanch, Gram Panchayat, Chairman or Administrator of the Municipality concerned.	Naib Tehsildar (Revenue) or Inspector Devasthan concerned.
c.	Over Rs. 3000/- but upto Rs. 5000/- P.A.	Sarpanch, Gram Panchayat, Chairman or Administrator of the	Tehsildar (Revenue) or Inspector, Devasthan

		Municipality concerned.	concerned.
d.	Over Rs. 5000/- P.A.	Sarpanch, Gram Panchayat, Chairman or Administrator of the Municipality concerned.	Assistant Commissioner, Devasthan Department.

5. The utilization certificates of grants to temples and institutions administered and managed by the State Government or a body created under statute shall be signed and verified by the Inspector Devasthan or Manager, or Executive Officer or Officer Incharge of the Temple or Institution and countersigned by the Assistant Commissioner, Devasthan concerned.
  
6. The utilization certificates in respect of grants-in-aid of over Rs. 5000/- per annum paid to the Temples and Institutions not administered and managed by any statutory body created under a State or Central Act, shall be accompanied with a certificate regarding proper maintenance of the accounts in respect of their properties, income, expenditure, savings and investments, along with a copy of the Balance Sheet.

7. The certificates shall be submitted in triplicate, of which, one shall be retained by the counter-signing authority and the remaining two shall be attached with recommendation for renewal of the sanction for payment.

Provided that if the total amount exceeds Rs. 20,000/- in any case, the Assistant Commissioner will personally verify and send the utilization certificate to the Commissioner for approval and countersignature.