
**Andhra Pradesh Charitable and Hindu Religious Institutions
and Endowments Collection of Income and Incurring of
Expenditure, Arrear Claims and Write-off Irrecoverable
Loans etc., Rules, 1987**

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In exercise of the powers conferred by sub-section (5) (b) (ii) of Section 29 read with Section 153 of the Andhra Pradesh Charitable and Hindu Religious Institutions and Endowments Act, 1987 (Act No.30 of 1987) the Governor of Andhra Pradesh hereby makes the following rules as the same having been previously published as required by sub-section (1) of Section 153 of the said Act.

1. . :-

These rules may be called the Andhra Pradesh Charitable and Hindu Religious Institutions and Endowments Collection of Income and Incurring of Expenditure, Arrear Claims and Write-off Irrecoverable Loans etc., Rules, 1987.

2. Income to be collected on due dates :-

Every item of income of a Charitable or religious institution or endowment shall be collected regularly as far as possible, on the due date.

3. Responsibility of the trustee or the Executive Officer :-

The trustee of the Charitable or religious institution or endowment or the Executive Officer, as the case may be, shall be, responsible for making all collections of income, whether in cash or kind.

4. Trustee or executive officer to grant receipts for all items of income :-

The trustee or the Executive Officer, as the case may be, shall grant receipts of all items of income and for all offerings and gifts received by him in cash or kind for the institution or endowment.

5. Issue of temporary receipts :-

Where the trustee or an officer of the institution or endowment makes collection and authorises any employee of the institutions or endowments to make collections, a temporary receipt shall be issued by the trustee, officer or employee, as the case may be,. Such collections shall not be utilised directly by the trustee, officer or the employee for any purpose but shall be duly brought to account then and there and invested or deposited in accordance with the rules relating to investment of moneys. Collections made by any person employed for collection in a village other than the village where the institutions or endowments is situate, shall be handed over to the trustee or the Executive Officer of the institution or endowment as expeditiously as possible, and in any case within seven days of the date of such collection. The trustee or the Executive Officer shall send a permanent receipt acknowledging receipt for the Collections made by him, or by the employee authorised by him for the purposes to receive collections as soon as he receives the collections from such employee or person.

6. Signature or thumb impression of persons to whom receipt is issued to be obtained :-

Temporary or permanent receipt books, with receipts in duplicate

bearing printed machine numbers, shall be maintained . The signature of the person not capable of signing, his attested thumb impressions shall be taken with date on the reverse of the duplicate or carbon copy of the receipt in token of having obtained the receipt.

7. Accounting collections without delay :-

All collections shall be brought to account by the trustee or the Executive Officer, as the case may be, without delay.

8. Only trustee or executive officer to give a valid discharge of claim :-

No person other than the trustee or the Executive Officer, as the case may be, shall be competent to give a valid discharge of any claim of the institution or endowment.

9. No expenditure without Budget Sanction :-

No Expenditure, which is not sanctioned in the budget, shall be incurred without the previous sanction of the Assistant Commissioner, Deputy Commissioner, Regional Joint Commissioner or the Commissioner, as the case may be.

10. Expenditure to be incurred according to dittam and Budget :-

No expenditure shall be incurred without the written order of the trustee or the Executive Officer. Any expenditure pertaining to any institution or endowment shall be incurred only by the trustee or the Executive officer, as the case may be, on his satisfying himself that such expenditure is necessary and the expenditure relates to poojas and festivals in the case of religious institutions and to feeding other objects in the case of charitable institution or endowment and the sanction provided in the budget in other matters.

11. Claim 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 even for a day beyond the date of disbursement.

12. Bill to be signed by persons making claim against the institution :-

(1) Any person having a claim against the institution or endowment shall present a duly signed bill containing the details of the claim

and the date on which the claim fell due. The trustee or the Executive Officer shall verify the correctness of the claim and sanction payment.

(2)

(a) In respect of monies deposited in the Government Treasury, the concerned Treasury shall maintain se te account for the deposits belonging to each Religious and Charitable Institutions shall furnish such information as may be called for by the Regional Joint Commissioner or Commissioner, as the case may be.

(b) Interest accrued on the deposits in respect of general savings shall be remitted to the concerned institution for every half year.

13. Responsibility of persons making disbursements without sanction of Executive Officer :-

Where disbursements on behalf of an institution or endowment is made by a person other than the person competent to incur expenditure, such disbursing officer shall be personally responsible for any disbursement which had not received the sanction of the trustee or Executive Officer as the case may be.

14. Receipt to be obtained for all payments :-

Receipt shall be obtained for all payments made on behalf of institution or endowment and receipts for payment of sums exceedings Rs.20/- either by cash or by cheque shall be stamped.

15. All purchases shall be supported by bill or certificates :-

Where purchases sanctioned by the trustee or the Executive Officer have to be made in a place other than the village or town in which the institution or endowment is situate, they may be made through employees of the institution or endowments to whom advances may be made. All purchases shall be supported by delaer's bills duly receipted. Purchases of perishable or other articles for not more than Re.1/- need not, however, be supported by the dealers bills and receipts, but the disbursement shall be supported by a certificate from the person who made the purchase and disbursement, that they were duly received by the institution.

16. Arrear Claims :-

Any claims of an Office-holder or employee of a charitable or religious institution or endowment for arrears of pay and allowances and increments of pay, which has been allowed to remain in abeyance for more than six months shall, before payment be

investigated by the trustee or the Executive Officer, as the case may be, of the institution or endowment with the sanction of the Commissioner ,Regional joint Commissioner, Deputy Commissioner or Assistant Commissioner, as the case may be, having jurisdiction.

17. . :-

The payment of an arrear claim ordered under Rule 19 shall not exceed the amount found actually due under the claim in respect of a period of one year, immediately preceding the date of detection of the under payment. If, in any particular case, it is considered that, for special reasons, a longer concession shall be granted, the executive authority shall obtain the sanction of the Commissioner for payment of arrears for a period exceeding one year.

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 item or revenue due to charitable or religious institutions or endowments are received, the authority specified in the Table below shall investigate into the reasons of the non-recovery of the amount and shall sanction the order for their writing off, only if it is satisfied that the amount proposed to be written off is irrecoverable. The said authority shall 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 it is found possible.

Provided that no item of irregular, illegal or improper expenditure of the nature specified in sub-section (1) of Sec.60 which is surchargeable under sub-sections (2) and (3) of Section 61 shall however, be written off by any of the authorities specified in column (2) above.