

# Part 6

accounting standards

## Ordinary-I

### 31. Malandar Rekha:

- (1) The Board shall see that the incidentals, offerings and all other donations and all proceeds of the temple are properly distributed to the devotees or for the maintenance or sustenance of the temple or for the performance of any service or merchandise in connection therewith. accounts are maintained. He shall prescribe the proper register and form in which the accounts are to be maintained.
- (2) The Board will ensure that all temple dues are correctly and regularly collected and promptly transferred to the temple fund.
- (3) The Chief Executive Officer shall see that all gifts, front gifts, stores or  
The money is properly recorded in the cash book in the prescribed daily procedure by reconciling the gifts received, gifts received in the form of various services, gifts received, gifts received in drafts and gifts received in the form of drafts and EC's. Receipts have been

issued expeditiously and all such moneys have been debited to the temple account without delay. The cash book process will be verified daily by the Chief Executive Officer.

- (4) The Chief Executive Officer shall ensure that all records of the temple are correct and are regularly presented in the accounts and there are no deviations and for this purpose will see that adequate checks are exercised and periodic inspections of the accounts are carried out.
- (5) The Chief Executive Officer shall ensure that no amount due to the temple is omitted without sufficient cause and shall, whenever such dues appear to be unaffordable, be liable to adjust, compound, reduce or write-off the same. Authority's order is sought without delay.

(1) To be deposited after the actual census:- No amount shall be credited as temple revenue unless it has been actually collected, to be deposited only after the actual census.

Want to Custody of cash and valuables:- Temple money, Malayan securities and articles and important documents shall be kept in the temple treasury or in a bank approved by the Board as per the findings made by the Minister. Only a person authorized by the Board can withdraw cash, securities and Other Malayan items will be assigned to handle the OU. The Chief Executive Officer shall be responsible for their proper maintenance and compliance of the rules and other instructions.

### **32 . Withdrawal of funds and use of cheques:-**

- (1) No money or item shall be allowed to be drawn or withdrawn from the temple treasury or bank except by challan or check signed by the Chief Executive Officer or any other officer specially authorized in this behalf by the Board. The money shall be paid on a promissory note prepared in accordance with the procedure laid down by the Board. Money shall not be withdrawn from the temple funds unless it is required under any rule to be disbursed forthwith on any item of expenditure or on the specific order of the competent authority. Every officer incurring expenditure or authorizing expenditure on behalf of the Board shall be guided by established standards of financial propriety and shall exercise the same degree of prudence as a person of ordinary prudence would exercise in regard to the expenditure of his own public money.
- (2) The grant of authority for the expenditure becomes effective as soon as the funds are allocated to meet it. Subject to the provisions of retirement and retirement funds, for the year or if in a particular case the period exceeds one year. If more, the tender shall remain in force for the period, if any Delay in payment of undisputed dues is contrary to all rules and should be avoided.

- (3) The Chief Executive Officer shall see that not only the total expenditure is kept within the limits of the three authorized appropriations but also that the unspent funds are spent in the interest and service of the temple and also on the purpose for which Vie has been banned.
- (4) The Chief Executive Officer shall immediately report to the President any misappropriation, misappropriation, embezzlement of temple funds or other temple property and shall take appropriate action according to the situation.

### **33. Investment of Malandar funds:-**

(1) All surplus funds of the temple which may from time to time be available for investment, and which could not be applied immediately or at an earlier date to the purposes of the temple as prescribed in section 28, be directed to trust or endowment. Subject to any direction contained in—

1. Best securities,
2. Small Savings Scheme,
3. Uninsured Banks,
4. Post Office Savings Bank,
5. Management of Trust Funds under Section 30 of the Rajasthan Public Trust Act

The authorization for investment shall be invested or specified in the securities.

- (1) The securities in which the surplus funds of the temple could be invested would be in the name of Boa.

#### **34. To keep account of the items of store :-**

Purchased or received as contingency items and gifts

All articles of stores shall be checked, counted, measured or weighed, as the case may be, and matched at the time of receipt of the garment by the authorized person of this manufacture and shall be entered in the stock registers prescribed by the Board.

#### **35. Purchase of store items :-**

(1) The purchase of store articles in the temple was very important according to the teachers

Will be done from Stores will not be purchased in small quantities. Work orders will be prepared and as many items as possible will be obtained through such orders at the same time. If such purchases are likely to be proved to be unauthorized, care will be taken not to purchase stores in advance in excess of the actual principal.

(2) Where it is necessary to purchase stores, competitive tenders or quotations for supply of stores shall be published and published in sufficient quantity, provided that the value of the order to be placed is not less and no tenders are required. should not be costly or impractical and in such case the article of suitable

quality shall be purchased at the cheapest price available in the market.

(3) The Chief Executive Officer may purchase any article required for the daily worship in the temple from the market place without requiring any tenders if the value of such purchases does not exceed Rs.500/-. Similarly, he may issue orders to any essential workers, if the cost thereof does not exceed Rs.500/- without waiting for any tenders.

**36. stores stockpiles:**

- (1) The Chief Executive Officer or such other officer entrusted with the care of the store shall be responsible for its security. Such officer in charge of the stores shall have to furnish security of such amount as may be prescribed by the Board for the proper custody and care of the stores and goods entrusted to his care.
- (2) All care in the maintenance of accounts for the safe custody of the stores shall be taken by the Chief Executive Officer. If any loss or damage is caused by the expectation of any officer or servant of the Board, such loss shall be deemed to have been a cash loss.

**37. Physical verification of stores items :-**

- (1) Physical verification of all stores shall be carried out by the Chief Executive Officer at least once in a year and in

token of his having done so he shall record a certificate in the appropriate register and he shall also Kami will comment on the observed facts in relation to the infrequent verb. of others

The loss due will be analyzed and loss not due to others should also be noted indicating the reason for example theft, fraud, eavesdropping, accident etc.

**38. Disposal of surplus or unusable stock items: -**

- (1) The unsold surplus or unserviceable items shall be disposed of by sale or otherwise under the orders of the competent authority (Devkhaye Parishad) giving reasons for the same. It will be auctioned in the presence of another officer.
- (2) No officer or servant of the Board and no member of the Board shall purchase any article sold or auctioned from the temple property.