



കേരള ഗസറ്റ്

KERALA GAZETTE

അസാധാരണം

EXTRAORDINARY

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്

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SECRETARIAT OF THE KERALA LEGISLATURE

NOTIFICATION

No. KLS/4550/2026-Legin1

Dated, Thiruvananthapuram, 10th August, 2026.

THE MADRAS HINDU RELIGIOUS AND CHARITABLE ENDOWMENTS (AMENDMENT) BILL, 2026, together with the Statement of Objects and Reasons and Financial Memorandum, is published under Rule 69 (1) of the Rules of Procedure and Conduct of Business in the Kerala Legislative Assembly.

Shaji C. Baby,
Secretary-in-charge.



**THE MADRAS HINDU RELIGIOUS AND CHARITABLE
ENDOWMENTS (AMENDMENT) BILL, 2026**

A

BILL

further to amend the Madras Hindu Religious and Charitable Endowments Act, 1951.

Preamble.- WHEREAS, it is expedient further to amend the Madras Hindu Religious and Charitable Endowments Act, 1951 (Madras Act XIX of 1951) for the purposes hereinafter appearing;

BE it enacted in the Seventy - seventh Year of the Republic of India as follows:-

1. *Short title and commencement.-* (1) This Act may be called the Madras Hindu Religious and Charitable Endowments (Amendment) Act, 2026.

(2) It shall come into force on such date as the Government may by notification in the official gazette appoint.

2. *Amendment of section 70.-* In section 70 of the Madras Hindu Religious and Charitable Endowments Act, 1951 (Madras Act XIX of 1951) (hereinafter referred to as the principal Act),-

(1) in sub-section (1), for the words “fasli year”, the words “financial year” shall be substituted;

(2) in clause (c) of sub-section (2), for the words “fasli year”, the words “financial year” shall be substituted.

3. *Amendment of section 71.-* In section 71 of the principal Act, in sub-sections (2) and (4) for the words “fasli year”, wherever they occur, the words “financial year” shall be substituted.

4. *Amendment of section 76.-* In section 76 of the principal Act, in sub-section (2) for the words “fasli year”, the words “financial year” shall be substituted.



5. *Amendment of section 79.*- In section 79 of the principal Act, for the words “faslis” and “fasli” wherever they occur the words “financial years” and “financial year” shall respectively be substituted.

STATEMENT OF OBJECTS AND REASONS

The accounting, audit, periodical returns, reports, form and content of the audit report etc. relating to the administration of religious institutions and endowments within the purview of the Madras Hindu Religious and Charitable Endowments Act, 1951 have been maintained on the basis of fasli year. Whereas, Malabar Devaswom Board has been functioning mainly on the budget grant by the Government of Kerala and all the records have been maintained on the basis of the financial year. Since all financial accounts relating to the Government, including those pertaining to the Income Tax Department, Budgets, assessments and the amounts allocated to temples, are prepared on the basis of the financial year, the preparation of temple financial accounts based on the calendar year causes difficulties for the administrators. Therefore, in order to harmonize the same and resolve the issue, it is proposed to amend the said Act suitably.

Hence, the Government have decided to bring suitable amendments in sections 70, 71, 76 and 79 of the said Act.

The Bill is intended to achieve the above object.

FINANCIAL MEMORANDUM

The Bill, if enacted and brought into operation, would not involve any additional expenditure from the Consolidated Fund of the State.

K. MURALEEDHARAN.

