NO. LFA (2)75/2025- 6105
Office of the Deputy Commissioner,
Sirmaur at Nahan (H.P.)
Dated: Nahan, 16 ,July, 2026.

To,

1. The Joint Commissioner (TT) Mata Balasundari -cum- Sub Divisional Officer (C) Nahan, District Sirmaur, HP.
2. The Joint Commissioner (TT) Dei Ji Sahib -cum- Sub Divisional Officer (C) Paonta Sahib, District Sirmaur, HP.

Subject: **Advisory/Instructions for Strengthening Security, Transparency and Accountability in State Government-Owned and Managed Temple and other Temple.**

Sr. ASH (TT) / & ADO(C) 17/7/26

MA to discuss

Sir,

Please find enclosed herewith a copy of letter No. LCD-B(15)-13/2025 dated 10-07-2026, received from the Secretary (LAC) to the Govt. of Himachal Pradesh, on the subject cited above vide which instructions regarding the strengthening of security, transparency and accountability in State Government-owned and managed temples and other temples have been conveyed.

In this regard, you are requested to ensure strict compliance with the instructions contained therein and furnish an Action Taken/Compliance Report to this office at the earliest, so that the Government could be apprised accordingly.

Encls: as above

Yours faithfully,

Deputy Commisioner,
District Sirmaur at Nahan, H.P.

Endst. No. as above **Dated: Nahan / /2026.**

Copy forwarded to:-

1. The Secretary (LAC) to the Govt. of Himachal Pradesh, Shimla w.r.t their above referred letter for information please.
2. The Sub Divisional Officer (C), Rajgarh /Shillai /Pachhad /Sangrah /Kaffota, along with the copy of above-mentioned letter, for information and further necessary action please.

Deputy Commissioner,
District Sirmaur at Nahan, H.P.

Government of Himachal Pradesh
Department of Language, Art & Culture

Advisory / Instructions for Strengthening Security, Transparency and Accountability in State Government-Owned and Managed Temples and other Temples

1. Himachal is known as Dev Bhumi and almost every village has a presiding deity. Shakti Peeths including Mata Chintpurni ji, Mata Naina Devi ji, Baba Balak Nathji, Mata Jawali ji, Mata Brajeshwari ji are located in the State. Sacred places and lakes such as Kinnaer Kailash, Mani Mahesh, Shrikhad Mahadev, Lam Dal, Saryolsar and several others are places of annual pilgrimage and a large number of devotees from within and outside the State visit these. Out of devotion, people donate in cash and kind to the gods and goddesses as a token of respect. It goes without saying that it is the duty of the Temple Trusts/Temple Committees/ Temple Management by whatever name called to safeguard the trust of the devotees.
2. In view of recent reports regarding alleged theft and misappropriation of devotees' offerings and donations in a prominent temple in the country, which have highlighted the need for stronger internal controls and security mechanisms, all State Government-owned and managed temples in Himachal Pradesh are directed to immediately review and strengthen their systems for safeguarding temple offerings, cash, jewellery and other valuables. Further, the District Magistrate shall ensure that similar controls are exercised by all the other temples, even if such temples are not under the direct control of the District Administration and the Temple Trusts which are managed under the State Act and/or Committees notified by the State Government. The Management Committees of temples which are not controlled by the district administration should also be motivated to adopt adequate security measures to win trust of the devotees.
3. Following instructions shall be complied with by all Temple Management Committees, Executive Officers and concerned officers with immediate effect:

3.1. **Security of Offerings (Dan Patras/Hundis/Donation Boxes)**

a) All donation boxes shall be tamper-proof and securely fixed.

b) Each donation box shall have a unique identification number.

c) Access to keys shall be under a dual-lock or multi-key system with proper custody records.

d) Any replacement or repair of donation boxes shall be properly documented.

3.2. **Opening and Counting of Offerings**

a) Donation boxes shall be opened only on scheduled dates approved by the competent authority by a properly notified Committee. A Committee is suggested in 3.2.2 below. However, the District Magistrates are authorized to notify an appropriate committee as they deem fit for the purpose.

b) Opening and counting shall take place in the presence of a committee consisting of:

a) Executive Officer/Temple Officer;

b) Representative of the District Administration (where applicable);

c) Accounts Officer/Accountant;

d) Representative of the Temple Management Committee; and

e) Independent witness(es).

c) A complete videography of the entire counting process shall be undertaken.

d) The counting room shall remain under CCTV surveillance.

e) Counting room and access to the counting room should be secure.

4. **CCTV Surveillance**

4.1. High-resolution CCTV cameras (preferably those which record voice also and which have night vision facility) shall cover all important and relevant spaces including the following (only suggestive, other placers may be included as per need and actual requirement; the corridors, entries and exits be also covered):

a) Temple entrances and exits;

b) Sanctum surroundings (without disturbing religious practices);

c) Donation boxes;

d) Counting rooms;

e) Treasury/Strong room;

f) Jewellery storage area.

4.2. CCTV footage shall be retained for a minimum period of 180 days. Possibility of permanent cloud storage by hiring safe digital space may also be explored.

4.3. Regular checks shall be carried out to ensure uninterrupted functioning of cameras.

5. <u>Deposit of Cash</u>

5.1. Cash shall be deposited in the designated bank account within one working day after counting.

5.2. Large cash balances shall not be retained in temple premises except under exceptional circumstances with written approval.

5.3. Too many bank accounts should be avoided. Preferably a single bank account should be used. Needless to say that best interest rates should be negotiated with the banks.

6. <u>Accounting and Record Keeping</u>

6.1. Every receipt of cash, jewellery, gold, silver and other valuables shall be properly entered in registers and digital records.

6.2. Separate registers shall be maintained for:

a) Cash offerings;

b) Gold and silver ornaments;

c) Valuable articles;

d) Foreign currency;

e) Donations in kind.

6.3. Digital accounting software shall be adopted wherever feasible.

7. **Inventory of Valuables**

7.1. A complete inventory of ornaments and valuables shall be prepared and updated periodically.

7.2. Physical verification shall be conducted every quarter.

7.3. Annual verification shall be undertaken by a committee nominated by the Government.

8. **Audit**

8.1. Monthly internal verification shall be conducted by the Temple Officer.

8.2. Annual statutory audit shall be completed within the prescribed time.

8.3. Surprise inspections and audits may be conducted by the Department or District Administration.

9. **Access Control**

9.1. Only authorised personnel shall have access to counting rooms and strong rooms.

9.2. Entry shall be recorded through visitor registers and biometric attendance wherever available.

9.3. Staff handling cash shall not carry bags, mobile phones or personal belongings inside the counting room.

10. **Rotation of Staff**

10.1. Personnel handling cash and valuables shall be rotated periodically.

10.2. No individual shall continuously perform donation counting duties beyond the prescribed period.

11. **Background Verification:**

11.1. Police verification of employees engaged in handling cash and valuables shall be ensured.

11.2. Contractual agencies, if engaged, shall also comply with verification requirements.

12. **Strong Room Security**

12.1. Strong rooms shall have double-lock arrangements.

12.2. Access shall require the presence of at least two authorised officers.

12.3. Adequate alarm systems and fire safety equipment shall be installed.

13. **Digital Donations**

13.1. Devotees shall be encouraged to make donations through UPI, QR Codes, POS machines and online banking.

13.2. All digital transactions shall be directly credited into the official temple bank account.

14. **Transparency**

14.1. Annual audited accounts shall be placed before the Temple Management Committee.

14.2. Information regarding utilisation of donations may be displayed on the temple notice board and official website, wherever available.

15. **Reporting of Irregularities**

15.1. Any theft, suspected fraud, tampering, shortage or irregularity shall be immediately reported to:

a) Local Police;

b) Deputy Commissioner;

c) Nearest Executive Magistrate;

d) Secretary and the Director, Language, Art & Culture/Competent Authority; and

e) Government.

15.2. Responsibility shall be fixed for concealment or delayed reporting.

16. **Responsibility of Temple Management**

16.1. Executive Officers and Temple Management Committees shall be personally responsible for ensuring compliance with these instructions.

16.2. Non-compliance, negligence or dereliction of duty shall invite disciplinary and legal action under the applicable rules and laws.

17. **Compliance Report**

17.1. All Government-owned and managed temples shall submit a compliance report within 30 days indicating:

a) Existing security arrangements;

b) CCTV coverage;

c) Audit status;

d) Inventory status;

e) Banking arrangements;

f) Gaps identified; and

g) Action taken/planned for compliance with these instructions.

18. The Director Language and Culture shall be the Nodal Officer at the State Level to ensure compliance of these instructions.

19. These instructions shall remain in force until further orders and shall be read **in addition to** existing statutory provisions, financial rules and departmental instructions governing the management of temples in the State. The District Magistrates shall be competent to issue detailed Guidelines/Instructions/ Directions in addition to the above in respect of the temples under their jurisdiction. They shall, however, not dilute the spirit of these instructions, while they may, taking into account their own unique circumstances in the district, elaborate/add to/detail certain points listed above.

Rakesh Kanwar, IAS
Secretary (LAC) to the
Government of Himachal Pradesh

Endst No. LCD-B(15)-13/2025 Dated: Shimla-171002, the 10-07-2026.

Copy for information & necessary action to:-

1. All the Deputy Commissioners Himachal Pradesh.
2. The Director, Language Art and Culture HP Shimla-171009.

Rakesh Kanwar, IAS
Secretary(LAC) to the
Government of Himachal Pradesh