

No. JC/TTT/High Court Matters/2025-3145  
OFFICE OF THE JOINT COMMISSIONER CUM SDO(CIVIL)  
NAHAN,SIRMOUR,H.P.

Dated, ~~November-2025~~ 05-12-2025

**OFFICE ORDER**

In order to ensure compliance of decision on 10-10-2025 by the Hon'ble High Court, Shimla in Civil Writ Petition No.1834 of 2018 titled as Kashmir Chand Shadyal versus State of H.P. & Others and directions by the Commissioner (Temple) related to expenditure to be incurred and prohibited areas for expenditure as mentioned in point number 43 of the decision by the Hon'ble High Court, following guidelines to the tune of aforesaid decision are hereby issued for further strict compliance:-

I- **Scope of Expenditure**

- (1) To create infrastructure and establish institutions to teach, learn and propagate Vedas and Yog, and/or to provide financial assistance to such establishments.
- (2) To adopt other temples located in the specified sphere for maintenance, financial assistance, and providing paid Pujari, Archak, etc.
- (3) To establish institutions and Ved Gurukuls for imparting education of Vedas, Upanishads, Brahmanas, Aranyakas, and other interpretive texts.
- (4) To create an infrastructure and system to train Pandits, Pujaris of all sects, and castes of the Hindu religion to perform the religious rituals.
- (5) To recruit/finance Vedic Scholars, including Ritual Practitioners and Researchers
- (6) To organise spiritual lectures, cultural programs, music and dance festivals
- (7) To fund research and documentation on temple architecture, rituals, and history.
- (8) To provide Scholarships, seats in Universities for the dissemination and propagation of the Hindu Religion.
- (9) To promote Yoga, Sanskrit, Ayurveda and Bhartiya Darshan, including Nayaya Darshan and Jyotish Vigyan.

- (10) To promote and propagate the core principles of the Hindu Religion, which are common for all.
- (11) To promote charity (Propkaar) not only to the followers of a particular sect or Hindu Religion or Hindu Philosophy, but to every living human being in accordance with the Vedic philosophy of **Tat Tvam Asi**" (That Thou Art)
- (12) To organize debates, quiz declamations, Seminars and other such activities in Schools, Colleges and other Educational Institutions on ancient Indian Texts, Values, saints and seers.
- (13) To publish scriptures, religious texts, calendars, and educational booklets, the translation of Sanskrit scriptures into multiple languages to make them accessible and understandable to a common person.
- (14) To construct, renovate, preserve and expand the temple structures, gopurams, mandapams, and shrines.
- (15) To construct yagyashalas and halls which can be used for performing various Anushthans, Yagya and sanskars like upnayan, namkaran and vivah etc.
- (16) To construct and maintain approach roads to temples and temple tanks (*pushkarinis*).
- (17) To provide electricity, lighting ,sound systems,water supply for temple premises, Security systems, CCTV ,and fire safety equipment.
- (18) To construct pilgrim rest houses (*choultries, dharmashalas*), provide Free or subsidised meals (*annadanam schemes*), drinking water kiosks and sanitation facilities, Parking areas and queue management systems and medical facilities for pilgrims during major festivals.
- (19) To run Schools and colleges, Hospitals, dispensaries, including Ayurveda institutions and/or combined with two or more pathies.
- (20) To organize eye camps, blood donation camps,etc.
- (21) To run and manage cowsheds (*goshalas*) for the protection and care of cattle.

- (22) To support destitute, old-age homes, and orphanages
- (23) To provide Disaster relief in the spirit of *dharma*, but not as a contribution to the various funds of Government and someone else, but by providing it directly in the name of the temple, by the Trust without any mediator, including Government.
- (24) To undertake heritage conservation projects for ancient temples.
- (25) To preserve temple arts.
- (26) To undertake activities to eradicate any kind of discrimination as well as untouchability, and to promote inter-caste marriage.
- (27) To provide authoritative translation of Hindu Texts and Scriptures.
- (28) To publish, distribute and to make available for sale/purchase authorized Hindu Texts, like Veda, Upanishad, Biographies of Saints, Seers and elevated saints in Sanskrit with genuine translation.
- (29) To propagate Hindu Religion, Philosophy and Bhartiya values in the society among all, irrespective of sect, religion or faith.
- (30) To provide Salaries and pensions of temple staff and archakas (priests), Audit and accounting expenses, legal expenses for protecting temple property and lands, digitisation of temple records and donation systems.
- (31) Expenditure for any other act or work incidental, ancillary and necessary to perform aforesaid or any other functions.

## II- Prohibited areas for expenditure:

Every rupee of temple funds must be used for the temple's religious purpose or dharmic charity. It cannot be treated like general revenue for the State or general public exchequer. It cannot be diverted to or transmitted or donated to any welfare schemes of the Government or other similar purpose or activity unrelated to the temple or religion. Therefore, the temple fund cannot be utilised as below for :-

- 1) For the construction of roads, bridges, and public buildings which are to be constructed by the State and/or that are not connected to the temple.
- 2) For any Government welfare schemes.
- 3) For investing in private businesses or industries for profit.
- 4) For Running shops, malls, or hotels not linked to pilgrim welfare or not beneficial for advancing the purpose of the Act.
- 5) For purchasing Vehicles for the Commissioner, Temple Officer, etc. Where the Commissioner and Temple Officer undertake activities related to the temple, they can only seek the reimbursement of the expenses made by them for the aforesaid purposes by using their official vehicles/other vehicles at Government rates.
- 6) For purchasing gifts for the VIPs visiting the temples, including mementos, photos, picture of the Temple.
- 7) For purchase of any item including Chunni, Prasadam, Almond, Kaju, Dakh, etc., for presenting to VIPs, etc.
- 8) For funding religious events of other faiths or inter- faith, social or political programs.

### III- Public Display of Accounts:

Temples should publicly display their Monthly income & expenditure, details of projects funded by donations and audit summaries on notice boards or websites to instill confidence in the devotees that their donations are being utilised for the propagation of the religion and welfare of Hindus.

### IV- Personal responsibility:

Where it is found that any trustee or employee has misutilised or cause to misutilize the funds of the temple, it will be recovered from him and he will be personally held liable for the misutilisation of such funds. It must always be remembered that the deity is a juristic person, funds belong to the deity, not the government, trustees are only custodians, and any misuse of temple funds amounts to criminal breach of trust.



(Rajeev Sankhyan) H.A.S.  
**Joint Commissioner(Temple)**  
**Cum SDO(civil)Nahan**

~~November 2025~~  
 5-12-25

Endst.No.as above  
 Copy to

- 1- The Chief Commissioner(Temple) cum Secretary Language ,Art and Culture, Shimla for information please.
- 2- The Additional Chief Commissioner(Temple) cum Director Language ,Art and Culture, Kusumpti, Shimla for information please.
- 3- Commissioner (Temple)cum Deputy Commissioner Sirmour at Nahan for necessary information please.
- 4- ADM Sirmour at Nahan for necessary information please.
- 5- The Temple Officer cum Tehsildar Nahan for necessary information.
- 6- The Assistant Controller(Finance and Accounts) at Temple Trust Trilokpur for necessary information and strict compliance.
- 7- The Trustees (official and non-official) of Temple Trust Trilokpur as per list enclosed for information please.
- 8- The Assistant Engineer(Civil)/Supdt-Grade-II, Assistant Manager (Temple) /Assistant Manager(Accounts)for strict compliance.
- 9- Guard file



**Joint Commissioner(Temple)**  
**Cum SDO(civil)Nahan**