



TAMIL NADU GOVERNMENT GAZETTE

EXTRAORDINARY PUBLISHED BY AUTHORITY

No. 779]

CHENNAI, WEDNESDAY, NOVEMBER 26, 2025
Karthigai 10, Visuvaavas, Thiruvalluvar Aandu-2056

Part III—Section 1(a)

General Statutory Rules, Notifications, Orders, Regulations, etc.,
issued by Secretariat Departments.

NOTIFICATIONS BY GOVERNMENT

TOURISM, CULTURE AND RELIGIOUS ENDOWMENTS DEPARTMENT

THE TAMIL NADU HERITAGE COMMISSION RULES, 2025

[G.O. Ms. No. 470, *Tourism, Culture and Religious Endowments (MA-2)*, 26th November 2025,
கார்த்திகை 10, விசுவாवास, திருவள்ளுவர் ஆண்டு-2056.]

No. SRO A-34(d)/2025.

In exercise of the powers conferred by sub-section (1) of section 26 of the Tamil Nadu Heritage Commission Act, 2012 (Tamil Nadu Act 24 of 2012), the Governor of Tamil Nadu hereby makes the following rules: -

RULES

1. Short title and commencement. – (1) These rules may be called the Tamil Nadu Heritage Commission Rules, 2025.

(2) These rules shall come into force on the date of publication in the *Tamil Nadu Government Gazette*.

2. Definitions. – (1) In these rules, unless the context otherwise requires, –

- (a) “Act” means the Tamil Nadu Heritage Commission Act, 2012 (Tamil Nadu Act 24 of 2012);
- (b) “Allowance” means honorarium, travelling allowance, daily allowance, conveyance allowance, etc., admissible to the Chairman, members and employees of the Commission;
- (c) “Commission” means the Tamil Nadu Heritage Commission constituted under section 3 of the Act;
- (d) “Form” means a Forms appended to these rules;
- (e) “Secretary” means the Secretary appointed by the Government under sub-section (2) of section 4 of the Act;

(2) All the words and expressions used and not defined in these rules but defined in the Act shall have the same meanings respectively assigned to them in the Act.

3. Honorarium and Allowances of Chairman and Members. – (1) The Chairman and other members shall be entitled to receive an honorarium as may be determined by the Government from time to time:

Provided that a member, who is an employee of the Government or any other organization from which he gets salary shall not be entitled for such an honorarium.

(2) Every non-official member of the Commission appointed under clauses (m), (o) and (p) of sub-section (1) of section 4 of the Act, shall be entitled to such travelling allowance, daily allowance and to such other allowances as may be fixed by the Government from time to time for attending the meeting of the Commission.

4. Terms and Conditions of service of the Chairman and Members. –(1) A person appointed as a Chairman or a non-official member shall hold office for a term of three years and retire from office if, during the term of his office, he completes the age of seventy five years.

(2) No non-official member shall hold office as such after he attains the age of seventy five years.

5. Disqualification of members. –A person shall be disqualified for being appointed as a Chairman or a member, if, -

- (a) he has become physically or mentally incapable of acting as a Chairman or a member;
- (b) he has acquired such financial or other interests as is likely to affect prejudicially his function; or
- (c) he has so abused his position as to render his continuance in office prejudicial to the public interest.

6. Secretary of the Commission. – (1) The Government in consultation with the Commission, shall appoint a Secretary by deputation from amongst the holders of the post of Joint Secretary to Government in Secretariat under one unit. The Secretary of the Commission shall hold the office during the pleasure of the Government.

(2) The terms and conditions of the service of the Secretary shall be governed by the rules applicable to the post held by him in the Government prior to his deputation to the Commission.

(3) The Secretary shall be responsible for co-ordinating and convening the meetings of the Commission, maintenance of the records of the proceedings of the Commission and such other matters as may be assigned to him by the Commission.

7. Conditions of Exemption. – The buildings, building operations or engineering operations which have been designed as a result of an architectural competition recognised by the Indian Institute of Architects, shall be exempted from the purview of sub-section (2) of section 11 of the Act.

8. Operation of Heritage Commission Fund. – (1) The Commission shall have a bank account in a Nationalised/Commercial Scheduled Banks, which shall be operated by the Secretary or by such other officer of the Commission as may be authorised by the Commission in this regard.

(2) The Heritage Commission Fund shall have two separate head of accounts, one relating to receipts (grants and loans) from the Union Government and the State Government including receipts from such sources as decided by the Government and the other head of account concerning the other nature such as other receipts of the Commission.

(3) The Commission shall have the power to receive the fund from donors or individuals or Corporate Social Responsibility Funds in accordance with law.

9. Investment of Surplus Fund. – The Commission, shall invest its surplus fund referred to in sub-section (2) of section 17 of the Act either in the Tamil Nadu Power Finance and Infrastructure Development Corporation Limited or the Tamil Nadu Transport Development Finance Corporation Limited.

10. Budget. – The Commission shall prepare a budget as in the format specified by the Government in Finance Department for every year, a revised estimate for that year and a budget estimate for the succeeding year in respect of,–

- (i) honorarium and other allowances to the Chairman and members;
- (ii) pay and allowances to its employees, and
- (iii) all the receipt and expenditure in connection with the affairs of the Commission.

11. Accounts of the Commission. – (1) The accounts of the Commission shall be maintained by the Secretary of the Commission or such Officer of the Commission as may be authorized by the Secretary in this behalf. The accounts shall be maintained in Form – I.

(2) The Commission shall forward to the Government, quarterly review of the progress of the expenditure incurred and the expenditure likely to be incurred during the remaining part of the financial year, within a fortnight after the end of each quarter.

(3) The Commission shall furnish Annual Utilization Certificate in Form – II, certifying that the grants paid by the Government have been utilized as per the terms and conditions of the Grants.

(4) The accounts of the Commission shall be audited annually by the Auditor, appointed under sub-section (2) of section 19 of the Act. The expenditure towards cost of audit shall be payable by the Commission.

(5) The Secretary shall supervise the maintenance of the accounts of the Commission and the compilation of the financial statements and returns and shall ensure that all accounts, books, connected vouchers and other documents and papers of the Commission required by the Auditor for the purpose of auditing the accounts of the Commission are placed at the disposal of that officer.

(6) The Secretary or any other officer of the Commission duly authorized by the Secretary in this behalf shall prepare the Annual Statement of Accounts, in Form-III on or before the 15th day of April following the financial year to which the accounts relate.

(7) The Annual Statement of Accounts after approval by the Commission shall be signed and authenticated by the Secretary and submitted to the Auditor on or before the 30th day of June following the financial year to which the accounts relate and the Auditor shall audit the accounts of the Commission and report thereon.

(8) On receipt of the Audit Report, the Commission shall within one month rectify the defect or irregularity, if any, pointed out therein and submit a compliance report to the Auditor. Thereafter the accounts of the Commission as certified by the Auditor together with the audit report along with the remarks of the Commission thereon shall be forwarded to the Government.

(9) The Government shall cause the audit report along with the remarks of the Commission to be published in the *Tamil Nadu Government Gazette*.

12. Preparation of Annual Report. – The Commission shall prepare an annual report as required under section 20 of the Act for the previous year commencing from the 1st day of April to the 31st day of March of the following year in Form-IV.

13. Preparation of Information. – The Commission shall furnish returns or other information as required under section 21 of the Act, with respect to disposal of the proposals received from local authorities and forwarded to the Government by September of every year.

FORM-I

[See rule 11(1)]

Statement of Accounts for the year ending 31st March....

Total amount of grant received from the State Government	:
Expenditure	:
Salary and Allowances	:
Travelling allowances / Daily allowance	:
Medical reimbursement	:
Rent, Electricity, Water	:
Fuel Expenses	:
Purchase of Stationery / Furniture	:
Other office expenses	:
Total	:
Balance with the Commission / Deficit, if any	:

FORM-II

[See rule 11(3)]

Format for Utilization Certificate

Certified that out of Rs. of grants-in-aid sanctioned by the Government during the year to the Tamil Nadu Heritage Commission, *vide* G.O. (Ms) No..... dated..... and Rs. on account of unspent balance of the previous year, a sum of Rs. has been utilized for the purpose of for which it was sanctioned and that the balance of Rs. remaining unutilized at the end of the year has been surrendered to Government (vide DD No. Dated) or will be adjusted towards the grants-in-aid payable during the next year i.e.

Signature of the Secretary with date.

Signature of the Auditor with date.

FORM-III

[See rule 11(6)]

Annual Statement of Accounts

Head of Account:

(Rupees in words)

<i>S.No</i> (1)	<i>Detailed Head</i> (2)	<i>Sub Detailed Head</i> (3)	<i>Description of Head</i> (4)	<i>Accounts (Previous Year)</i> (5)	<i>Accounts (Current year)</i> (6)
1.					
2.					
3.					
4.					

Signature of the Secretary with date.

Tamil Nadu Heritage Commission**FORM - IV**

[See rule 12]

Annual Report for the financial year 1st April-20... to 31st March -20...

1. Introduction.
2. Administration.
3. Meetings of the Commission.
4. Office organisation.
5. Accounts of the Commission.
6. Statutory Auditors Report.

7. Statistical data about the number of proposals scrutinised by the Commission, number of proposals approved without modifications, Number of proposals approved with modification and number of proposals pending with the Commission with the period of pendency.
8. The number and broad details of the proposals which have been exempted from purview of the Commission shall also be mentioned separately.
9. Any other important matters.

Signature of the Secretary
with date.

K. MANIVASAN,
Additional Cheif Secretary to Government.