*Karur,*

*16th November, 1921.*

*From.*

M. R. Ry. S. Rm. M. Ct. PETHACHI CHETTIAR AVL., M.R.A.S.,

*Zamindar of Andipatti and Executive Member of the*

*1st Division Hindu Devasthanam Committee,*

KARUR.

*To*

THE DISTRICT JUDGE,

TRICHINOPOLY.

SIR,

With reference to your proceedings No. 5540 dated 12th October, 1920 and reminder thereon No. 5101 dated 13th October 1921, calling for the Administration Report, I have the honour to submit a report for fasli year from 1st July 1920 to 30th June 1921 on the working of the Committee and the Devasthanams under its control and containing replies to the points raised in your reference quoted above.

1. There were seven meetings of the Committee convened during the above fasli on 26th July, 22nd December and 24th December 1920 and 26th January and 28th January, 29th April and 24th May 1921. Out of the above, 3 meetings of the 26th July 1920, 28th January 1921 and 24th May 1921 were held and the remaining 4 meetings had to be postponed for want of quorum. Prior to my appointment as member of the Committee and election as an Executive Member of the same, I am given to understand that not even a single meeting was held by my predecessor in office for over 2 years. In the above 3 meetings held, 34 subjects were brought for consideration and disposed of; out of which 4 noted below are considered important and the others relate to the routine business of the Committee.

(1) *7th subject of the meeting held on 26th July 1920.* Resolved that the Trustees should be directed to take legal steps for the regainment of PADITHARAM and SERVICE INAM lands which have been alienated.

(2) *5th subjeet of the meeting held on 28th January 1921.* Authorising the Executive Member to appoint an auditor.

(3) *5th subject of the meeting held on 24th May 1921.* Dismissing from trusteeship Muthuswami Kavandan of Mookkanankurichi temple for his not having submitted his accounts for 1918—19 even though he was suspended and reminded subsequently and issuing orders for the examination of his accounts carefully to ascertain the exact amounts misappropriated by him for the purpose of taking criminal action against him.

(4) *10th subject of the meeting.* Dispensing with the services of Mr. K. N. Srinivasa Iyengar one of the trustees of the Raveswaraswami Coil Vangal for his neglect of duties and indifference to the affairs of the Devasthanam for more than 4 years and confirming the appointment of Mr. V. K. Subramania Iyer as permanent sole Trustee.

2. An auditor was appointed to audit the accounts of the Devasthanams and his report together with the enclosures are herewith forwarded. All accounts due up to 30th June 1921 were received from all the Trustees. The audit report in question was placed before the meeting of the Committee to-day and necessary action will be taken with reference to his remarks therein.

3. Please see columns 18 and 19 of the combined statement attached to the Auditor's report which contain informations regarding demand, out-standings, etc.

4. Please see columns 23, 24, 25 and 26 of the above statement regarding balances, assets and liabilities.

5. During the year under review, the puja and festivals were all duly conducted in the several temples under the control of the Committee.

6. A list giving informations regarding conditions of buildings and premises of temples and of any improvements or additions, has been prepared and attached herewith.

7. Two Dharmakarthas were removed from service, vide reply to point No. 1, items 3 and 4.

8. No acquisition of land was done nor was there any endowment during fasli year under report.

9. No important improvements seem to have been made in any of the temples during this fasli year.

10. **General.**—Conditions of the Committee and quorum for attendance.

1. M. R. Ry. S. Rm. M. Ct. Pethachi Chettiar Avl., Zamindar of Andipatti and Executive Member (elected as such on 26th September 1919 and appointed as member on 18th March 1919.)
2. " Venkatakuppa Iyer Avl., Mirasdar, Chinnadarapuram (appointed as member on 16th December 1881.)
3. " N. C. Narasimhachariar Avl., B.A., B.L., Vakil, Karur (appointed as member on 21—4—1901.)
4. " V. Subbaraya Iyer Avl., Pleader, Karur (appointed as member on 17th September 1920.)
5. " Nagappa Mudaliar Avl., Mirasdar, Visvanathapuri (appointed on 30th September 1918.)
6. " K. Muthukaruppa Pillay Avl., Mirasdar, Karur (appointed as member on March 1908.
7. " M. Appavoo Pillay Avl., Mirasdar, Karur (appointed as member on 30—11—1909)
8. " M. N. Chakkrapani Chettiar Avl., Mirasdar, Karur (appointed as member on 5th July 1913.)
9. " Putti Narayanamurthi Iyer Avl., Mirasdar, Nerur (appointed as member on 4—12—1890)



It may not be out of place for me to mention here that for the administration of such a small Devasthanam as ours namely the first division Hindu Devasthanam Committee of Karur, the number of members is superfluous when compared with the





number of members of the biggest Devasthanam Committees of the Trichinopoly Taluk of this District. The increase in number on the roll of members necessitates the increase in the number of members attending meetings to form a quorum according to the Devasthanam Act to secure the majority for conducting any business. Amongst the above said members of the Committee, M. R. Ry. Venkatakuppa Iyer Avl., Mirasdar of Chinnadarapuram is too old (aged above 70 years). He was appointed as member in the year 1881 and has been no doubt evincing great interest in the Devasthanam affairs, but for the last few months does not find it practically possible to attend meetings and he also expressed himself to that effect to the members of the Committee at the meeting which he attended last. M. R. Ry. Putti Narayanamurthi Iyer Avl., Mirasdar, Nerur has not attended any of the meetings for the last nearly three years Throughout the term of his office as member of the Committee he does not seem to have taken any interest in the affairs of the Devasthanam and he has also very rarely attended the meetings held prior to the period mentioned above, namely 3 years. Though there has been some increase in the percentage of attendance of members at the meetings after I assumed charge of the Committee as Executive Member, still I cannot but say that the general average of attendance is not at all fair. Vide para one above.

II. **BUDGET**.—(1) As regards this point about which the auditor has mentioned in his report, I find from the records of the office that in the year 1905, a budget from each Devasthanam was called for and sanctioned by the Committee. The budget framed then contained only receipts and expenditure of a recurring nature and this budget has been adopted for the succeeding years up to date. Hereafter the Committee will take necessary steps to see that the recommendations of the Auditor are carried out.

(2) Further, the Committee will also see that all the Trustees submit their budgets on or before the 30th March every year and obtain the sanction of the Committee.

(3) *Vouchers*. In some of the temples the Trustees have been maintaining vouchers for all expenses incurred but not in a regular methodical way. The Committee will take necessary steps to get monthly accounts duly supported by vouchers from all the Trustees in the future years.

(4) *Period of accounts.* Hitherto some Devasthanams adopted fasli year, some calender year and some tamil year. as the Committee did not desire adopting a uniform system in the matter; but now the Committee will see that all the Devasthanams adopt the fasli year as the period of maintenance of accounts in future.

(5) *Collections of Paditharam land cess*. The Committee will take necessary steps to collect the cess of paditharam lands and will also instruct the Trustees to collect the same as fixed by Government in the Settlement Registers without giving room for any difference as pointed out by the Auditor in para 4 of his report.

(6) *Collection of arrears.* Steps will also be taken to collect all arrears of cess of paditharam lands of all the temples as far as practicable and dealt with as pointed out by the Auditor in para 4 (c) of his report.

(7) *Assets and liabilities*. The Auditor has taken pains to bring all assets and liabilities of all the temples into accounts and still owing to some reason or other some of the Trustees have not yet submitted the lists of moveable properties; such as; jewels, vahanams etc., and the Committee will arrange to get the same from the respective Trustees and include them in the next fasli accounts.

(8) *Irregularities.* It is a pity that this Committee and all the Trustees working under the control of this Committee have not paid any attention for the last so many years,—I may even say ever since the constitution of this Committee, to the several irregularities pointed out by the Auditor. I cannot attribute the blame to any body in particular, but sincerely hope that the present Committee and the Trustees will do their level best to rectify all the irregularities pointed out by the Auditor and exert themselves to maintain order everywhere at least in future.

(9) *Bye-laws for the working of the Committee and the Trustees and for the conduct of business in the Committee meetings.* This is receiving the attention of the Committee even now and the bye-laws for the working of the Trustees as well as the rules for the conduct of business at the Committee meetings will soon be framed and brought to force.

(10) *Paditharam and service Inam lands.* This is the most important of all the subjects mentioned in this report which has a long history of its own and any attempt to write all about it will, I am afraid, end in volumes and this report will swell bigger than the report of the Auditor. In this important matter also, I regret very much to find that all my predecessors in the office have failed to bring about any reform. From time immemorial, I find very clearly from the records these several Trustees and servants of the temples have either ignorantly or wilfully neglected from possessing and enjoying the immoveable properties of paditharam inam and service inam lands entrusted to them by the Government. It is highly deplorable to see that many of them have wilfully sold or alienated the inam lands. Ever since the year 1842, when it appears, the Government have handed over the properties to the Trustees then appointed, I see on record that most of them have been collecting only the cess fixed by the Government; but whereas it is clearly found out that they should have enjoyed the lands themselves or should have collected much higher rates of amounts from their lessees if let on lease. Even now in the Devasthanams of Vangal, Pugalore and Nerur there is that practice of the temples that enjoy the paditharam lands themselves. As for the service inam lands, it goes without saying that the servants of temples who still continue to render the particular service are owners of the land subject to the conditions thay they should continue to serve the temple. Unfortunately in most of the cases the lands are now out of the hands of almost all the servants and the services also have become extinct. In a similar case, in the Vangal Varadarajaperumal temple, the Trustee Mr. K. N. Srinivasa Iyengar filed a suit in the law courts and got back some of the properties. Another case of the Pasupatheswara temple of Karur is pending decision at the High Court at Madras. The recently appointed sole Trustee of the Raveswaraswami temple Mr. Subramania Iyer of Vangal has got back a service inam land without seeking the aid of any law-court, but by only threats of legal steps. Such being the condition of paditharam and service inam lands of the several temples which are under the control of the Committee and after perusing the most enlightening report of the able Auditor M. R. Ry. T. C. Srinivasa Iyengar Avl., B. A., appointed by me and with the available old records in the offices of the Committee and some of the Trustees, the Committee is bound to take all necessary and possible steps to get back the possession of the several inam lands and thereby improve the source of income to all the temples. I understand several old records are available in different Government offices and the Committee will, I feel sure, consider it their bounden duty to secure all those records and compel all the Trustees to take necessary and possible legal steps to recover the land.

As regards the improvements and repairs to temple buildings etc., about which a statement is herein enclosed, I have to mention here, that the public of



Vettamangalam and some private individuals in the case of Nerur and Vettamangalam temples were approached by me and it is under contemplation to rebuild or renovate the temples etc. As for the ASHTABANDANAM AND KUMBABHISHAKAMS referred to in the said statements, the Committee is keenly alive to the fact and hope to make necessary arrangements by at-least raising public subscriptions.

Finally, the Committee has much pleasure to place on record the most valuable and honorary services rendered by M. R. Ry. T. C. Srinivasa Iyengar Avl., B.A., Auditor, Madras Provincial Railway Company Limited, Trichinopoly and to express its hearty thanks to him.

The delay in submitting this Administration Report was due mostly to the very heavy work of the said Auditor which was also found necessary by him and further, the Administration Report being the first of the kind, some delay has occurred in getting informations necessary for its preparation. All endeavours will be made to set right the many affairs stated above and establish order in the work of the Trustees as well as the Committee and to submit also the future reports in time.

I have the honour to be,

Sir,

Your most obedient servant,

(Sd.) S. Rm. M. Ct. PETHACHI,

*Executive Member.*

# Statement showing the condition of each Temple under the control

of the

**HINDU DEVASTHANAM COMMITTEE, 1st DIVISION, KARUR.**

1. KARUR.—Sree Kalyana Pasupatheeswaraswami Coil is in good condition. Its festival mantapam, car and its adjacent buildings require some repairs.

2. KARUR.—Sree Abayaprathana Ranganathaswami Coil. Garbhagraham etc. buildings, all in bad condition, which require renewal. Utsava Vigraham should be recast.

3. THANTHONI.—Sree Kalyana Venkataramanaswami Coil. Arthamantapam etc. require renewal. Some additional buildings with a fresh entrance in the south portion of the temple require to be newly constructed to enable the worshippers to move about freely and to find exit after worship. The temple Purattasi Car and its adjacent Thermutti buildings require reconstruction

4. VELLIYANAI.—Sree Kalyana Prasanna Venkataramanaswami Coil is in good condition. It requires flooring only which should be done. Then **Ashtabhandanam & Kumbabhishekam** should be performed.

5. MOOKKANANKURICHI.—Veerapandeswaraswami Coil is newly constructed. The front mantapam of the God and Goddess should be constructed and **Ashtabhandanam & Kumbabhishekam** should be performed.

6. VETTAMANGALAM.—Pushpavananathaswami Coil is in very bad condition and requires renewal and then **Ashtabhandanam & Knmbabhishekam** should be performed.

7. PUNJAIPUGALORE.—Balasubramaniaswami Coil is in good condition. Only **Ashtabhandanam & Kumbabhishekam** should be performed for the God and Goddess.

8. VENNAMALAI.—Balasubramaniaswami Coil is in a very bad condition. Nattukottai T. S. P. L. S. Muthukaruppan Chettiar of Karur has undertaken with the Committee's permission to reconstruct the temple and perform **Kumbabhishekam.** The work is nearly finished and **Kumbabhishekam** expected to be done shortly

9. VANGAL.—Raveeswaraswami Coil is in good condition. Only **Ashtabhandanam & Kumbabhishekam** should be performed for the God and Goddess.

10. VANGAL.—Varadarajaperumal Coil is in good condition. The front mantapam and wall etc. require repairs. Then **Ashtabhandanam & Kumbabhishekam** should be performed.

11. NERUR.—Agneswaraswami Coil. The surrounding walls and buildings are in very bad condition and require renewal and then **Ashtabhandanam & Kumbabhishakam** should be performed.

12. NERUR.—Varadarajaperumal Coil. Garbhagraham is in good condition; but Arthamantapam and Mahamantapam and surrounding prakaram require renewals and then **Ashtabhandanam & Kumbabhishakam** to be performed.

(Sd.) S. Rm. M. Ct. PETHACHI,

*Executive Member.*

TRICHINOPOLY,
*15th November, 1921.*

*From*

**M. R. Ry., T. C. SRINIVASA AYYANGAR Avl., B.A.,**
**AUDITOR,**
**Retired Government and State Ry. Accountant and Auditor,**
**TRICHINOPOLY.**

*To*

**THE EXECUTIVE MEMBER,**
**DEVASTANAM COMMITTEE,**
**FIRST DIVISION, KARUR.**

Sir,

In accordance with your verbal instructions to me to audit the accounts of the Karur Devastanam for one Fasli completely, I have the honor to submit my report on the audit of the accounts of the above Devastanam from 1st January 1920 to 30th June 1921.

### State of Accounts at the Time of Inspection

**2.** I commenced my audit on the 4th August 1921. At that time the accounts were in considerable arrears as will be seen from the enclosed list marked as (Annexure A). Further the registers regarding lands belonging to several Temples of the Committee were not available in the Committee office. In fact the accounts and registers were not in a fit state for audit. Considerable time has therefore been spent in procuring necessary informations to prepare the accounts, registers etc., for audit purpose. I do not attribute this to any fault of the office staff, but the audit being the first of the kind, it is very natural, that the staff were not in a position to understand what the requirements of the audit should be. After my advent here I had to instruct the staff to obtain the certified registers of Inam lands, both (Padithiram and Service) from the Revenue Department. This course is, I considered very necessary as almost all the Temples depend upon the income of Padithiram of Inam lands for the performance of periodical festivals and maintenance. I am glad to report that such registers have now been obtained and are found to be very useful in regard to the establishment of the ownership and title of the Devastanam for those lands and to ascertain the correct amount of income, derivable from them. Much will be commented upon this subject further on in my report.

### Budget

**3.** There is no sanctioned budget year by year. In the absence of any sanctioned budget for Receipts and Expenditure I found it rather difficult to conduct my audit satisfactorily. I do not know what sort of control and supervision has hitherto been done by the Committee over the accounts of the Devastanam submitted by the trustees. I now see that the accounts are made up yearly though by months based upon Thittams sanctioned long ago and several items therein are not supported by any vouchers. In fact they are mere skeletons prepared out of memory at the will of the Trustees. It is my strong opinion therefore that the accounts now rendered are not record of facts based upon transactions as they occur. In many instances they are not even kept up in any uniform method. Some prepared the accounts for Fasli year commencing from 1st July to 30th June; some for Calendar year from 1st January to 31st December and some for Tamil year, thereby causing some confusion. To secure uniformity in future, I have audited the accounts of some Devastanams for 18 months and some for one year ending 30th June 1921, and prepared statements of receipts and charges for that period so as to ascertain the classification of items of receipts and charges for which the Budgets should be prepared. I strongly recommend that for the future, the year from 1st July to 30th June may be adopted for accounts purposes and the annual budget in the enclosed specimen form (Annexure B) prepared for each Fasli by each trustee and submitted to the Committee for scrutiny and sanction, 3 months before the commencement of the Fasli to which the transactions relate. Each trustee may bring in the budget any special items of importance such as original construction and repairs of works, jewels, etc., which he considers necessary for the improvement of the temple giving at the same time the source from which such expenditure should be met. It is also recommended for the consideration of the Committee that accounts of each temple are submitted in future by each trustee monthly instead of yearly as now done duly supported by vouchers in accordance with the classification of the sanctioned budget. As soon as such accounts are received monthly in the committee-office they should be scrutinised by the staff in reference to budget sanctions and any items of objectionable nature found therein challenged for then and there.

4. I herewith enclose a combined statement (Annexure C.) showing Padithiram and service Inam lands; Puramboke as per survey settlement; Assessment of padithiram Inam demanded for Fasli 1330; arrears to be collected yet up to Fasli 1330 or 30th June 21; particulars of accounts audited; and assets and liabilities. This statement was prepared at my instance after my audit is over to enable any one to understand at one view the position of each temple in regard to Finance, property, accounts, etc.

**Padithiram Service Inams**

(*a*) The extent and tharams entered in Columns 6 to 17 therein have all been verified from the Revenue settlement registers obtained recently from the Revenue Department and found to agree. The lands scattered in 48 villages for which 43 registers are maintained as per list attached (Annexure D).

(*b*) In column 18 the assessment demanded by the committee at present under Padithiram is entered. but there is considerable difference noticed between the assessment charged by the Revenue Departmet and that shown in column 18 in the following temples.



| Particulars. | Assessment. | | | | | | Difference. | | |
|---|---|---|---|---|---|---|---|---|---|
| | As per col. 11 | | | As per col. 18 | | | | | |
| | Rs. | A. | P. | Rs. | A. | P. | Rs. | A. | P. |
| 1. Sri Kalyana Pasupatheswaraswami and Sri Abayaprathana Renganathaswami & Sri Kalyana Venkataramanaswami, Items 1 to 3 | 4619 | 14 | 0 | 4358 | 2 | 9 | 261 | 11 | 3 |
| 2. (*2a*) Abayaprathana Renganathaswami, Karur. | 41 | 7 | 0 | 39 | 1 | 6 | 2 | 5 | 6 |
| 3. (*3a*) Kalyana Venkataramanaswami, Thanthoni. | 140 | 10 | 0 | 159 | 8 | 0 | -18 | 14 | 0 |
| 4. (*1a*) Kalyanapasupatheswaraswami, Karur. | 1147 | 4 | 0 | 1000 | 14 | 3 | 137 | 5 | 9 |
| 5. (*4*) Kalyana Prasanna Venkataramanaswami, Vellianai. | 694 | 15 | 0 | 749 | 5 | 0 | -54 | 6 | 0 |
| 6 (*5*) Veerapandeswaraswami, Mukanankurichi. | 226 | 9 | 0 | 288 | 7 | 1 | -61 | 14 | 1 |
| 7. (*8*) Balasubramaniaswami, Vennamalai. | 99 | 9 | 0 | 112 | 3 | 0 | -12 | 10 | 0 |
| 8. (*10*) Varatharaja Perumal, Vangal. | 69 | 12 | 0 | 79 | 10 | 7 | -9 | 14 | 7 |

The differences noticed above require explanation and endeavour should be made to recover higher assessment wherever possible, as sanctioned by the Government.

(*c*) From column 19 it will be seen that there are considerable amount of arrears yet to be collected under Padithiram revenue and from the detailed abstract enclosed herewith (Annexure E) in support of the figures shown in that column, it will be seen that arrears in question have extended over a large number of years, involving loss, I am afraid by limitation owing to efflux of time. This matter requires the immediate attention of the Committee to issue necessary instructions to recover them wherever possible and write off such items irrecoverable to relieve them from the outstandings.

(*d*) I have prepared statements of receipts and charges for the figures shown in columns 21 to 24 which are attached (Annexure F)

**Statement of Receipts and Charges, Committee Office No. 13**

The principle item of receipt is Padithiram Revenue derived from Inam Padithiram lands held in common for 3 Temples, *viz*, Karur Sri Kalyana Pasupatheswaraswami, Karur Sri Abayaprathana Renganathaswami and Thanthoni Sri Kalyana Venkataramanaswami which is distributed in a certain proportion *viz* 17¼ for Sri Kalyana Venkataramanaswami and SriAbayaprathana Renganathaswami jointly and 13¾ for Sri Kalyana

Pasupatheswaraswami and also Padithiram from Thundu Manyam of Thanthoni Sri Kalyana Venkataramanaswami and Sri Abayaprathana Renganathaswami which are paid away to those Temples respectively. The arrangement now adopted is that the manager, Committee-office has been specially deputed to collect the revenue and distribute it in the way above indicated for which he maintains separate accounts. I have examined these accounts very carefully and I found them kept very neatly and satisfactorily. I also examined his cash balance on 5th August and found it to be correct.

### Sri Kalyana Pasupatheswaraswami No. I

From this it will be seen that the principle sources of income are proportionate padithiram given by the Committee-office and the padithira income derived from Thundu manyam placed under direct charge of the Trustee for collection. These are permanent sources of income. There is also rent collected from tenants occupying certain portions of Temple mantapam and buildings now situated in the Car Street, Karur. No proper register of buildings rentable and available for rent is maintained in the Devastanam trustee-office concerned to check over the income derivable from this source. I would suggest a register in the enclosed form (Annexure G) be opened to facilitate audit.

### Long Lease

This Temple has let out a great portion of Puramboke lands on the Southern side of the temple for a long lease of 99 years on certain conditions and obtained about Rs. 10,500 for which no detailed account is produced for inspection. I would suggest a register in the enclosed form (Annexure H) be opened at an early date and kept ready for future inspections. The other items in the receipt side are of rare occurence and call for no special remarks. Turning to the expenditure side I see that almost all the items relate to daily worship, monthly and yearly festivals which are of ordinary occurence, but the item No. 24 relating to salaries to the staff for Swayampakam and Paricharakam, etc., should have been met from the revenue of service Inams specially set apart for Oozyams. Purchases in items 33 to 35 and 40 require the approval of the Committee as these are special items of expenditure.

### Cash Balance

The accounts on the 30th of June 21 close with a balance of Rs. 9675–7–3, but in analysing the item it comprises the following:—

| Particulars. | Amount. Rs. | A. | P. |
|---|---|---|---|
| 1. Actual cash balance in hand. | 144 | 0 | 7 |
| 2. Investment with S. Rm. M. | 7985 | 7 | 0 |
| 3. Due from T. S. P. L. S. | 27 | 9 | 9 |
| 4. Due from Subramania Iyer. | 79 | 8 | 0 |
| 5. Repairs to Car. | 899 | 2 | 1 |
| 6. Mantapam repair. | 589 | 11 | 10 |
| Total Rs. | 9,675 | 7 | 3 |



It is not clear why items 5 and 6 above actually spent and items 3 and 4 due from parties should have been included in the cash balance. It is also not understood why the amount invested as per item 2, should have been included in cash balance. Properly speaking the items 2, 5 and 6 having been spent by the trustee from his cash, should have been accounted for in his cash book on the dates they were actualy paid. I was informed by the trustee that there is strong opposition on the part of the Committee to meet the charges of items 5 and 6, from the funds collected from long-lease of Puramboke lands. The attention of the Committee is invited to this point with a request to issue early instructions to regularise the transaction and relieve the items 2 to 6 from cash balance.

### Sri Abayaprathana Renganathaswami and Sri Kalyana Venkataramanaswami, Nos. 2 and 3

The Dharmakarta being one for the two temples has accounted all the receipts in one account, viz, Sri Kalyana Venkataramanaswami coil accounts although he has sent in two accounts separately for the two temples, so far as the items of expenditure are concerned.

In the statement No. 2 of Sri Abayaprathana Renganathaswami besides the ordinary items of expenditure the following special items are noticed for which no estimates are prepared and prior sanction of the Committee, recorded.

| | | Rs. | A. | P. |
|---|---|---|---|---|
| 1. | Constructing new Madappalli, South Mathil or wall (item 19) | Rs. 1405 | 11 | 8 |
| 2. | Addition to Dwajasthambam (item 20) | ,, 29 | 7 | 6 |
| 3. | Constructing new doors (item 26) | ,, 622 | 8 | 2 |
| | | 2057 | 11 | 4 |

As the accounts closed on the 30th of June 21, with a deficit balance of Rs. 4,557–10–4, the difference between this figure and the amount of special item, viz, Rs. 2,057–11–4 detailed above is Rs. 2,499–15–0, which excess should have occurred since the assumption of charge by the present trustee in 1911. Some explanation is necessary from the trustee why he allowed such an excess over the income and from what source he met the charge. This mode of accounting resulting in excess expenditure over the receipts is not satisfactory and he should be instructed to prepare account in future showing the income from which he met his outlay. It is noticed that the staff paid for Paricharakam and Swayampakam is included in item 16, but such charge should have been met from Inam service lands thirams as already pointed out:—

### Sri Kalyana Venkataramanaswami No. 3

It is observed that revenue allotted from padithiram Inam lands both for Sri Renganathaswami and Kalyana Venkataramanaswami is accounted for in this statement instead of being apportioned between the two temples. Besides the revenue from Thundu Manyam belonging to Renganathaswami, is also accounted for here instead of in statement No. 2. These items should in future be separately accounted for in the respective temple accounts. The other principle item of income is Mudikkuthagai. The item No 8 in the receipt side is Kasar Athayam. It is not understood what is this about and how it has been obtained.

### HUNDI.

The revenue from this head plays an important part in this temple as it forms a major portion of the income. There was a contest between the Archakas who were in charge of the Hundi collections and the temple authorities. It appears that a suit was brought against the former and the Court after protracted time decided in favour of the Devastanam. While the matter was under adjudication, the Hundi collections were all kept under the custody of the court and they were after final decision handed over to the temple authorities. In going thro' the accounts kept for the purpose, I find a great confusion has been created in the accounting of money realised from Hundi. The method adopted now for the examination of Hundi collections is that two members of the Committee are deputed to be present at the time of examination of Hundis in addition to the temple trustee. The money is counted from each kudam and without any differenciation between good and bad coins made over to the Trustee, taking a receipt from him in the book maintained for the purpose. From the accounts rendered by the trustee to the Committee-office, I do not find any trace of receipt of such an important item. It appears he is reporting the state of affairs every now and then to the Committee and from his last report dated 25-1-21, it is learnt only that he has deposited Rs. 15000 in the Coimbatore Bank, Karur, without explaining or rendering any account at all as to what amount he has actually received upto that date from the Sub-Committee and how he disposed of the balance. This is indeed very unsatisfactory as the amount is not accounted for either in the Committee-Office cash book or in the Trustee-Office cash book. I have however gone very carefully into this matter and find from the Committee-Office register that the total collection up to end of May 1921 including bad coins is Rs 24928–10–8 made up as under :—

| Particulars. | | Amount. Rs. | A. | P. |
|---|---|---|---|---|
| 1. Received from the court | ... | 10802 | 7 | 2 |
| 2. From 6–10–18 to 12–10–19 by Sub-Committee | ... | 6093 | 4 | 11 |
| 3. 31–1–20 from the court direct including bad coins. | ... | 450 | 8 | 10 |
| 4. 1–3–20 to 14–12–20 by Sub-Committee | ... | 5214 | 2 | 11 |
| 5. 19–5–21 by Do. | ... | 231 | 7 | 6 |
| 6. 31–12–20 Interest collected | ... | 35 | 0 | 0 |
| 7. From the court bad coins | ... | 982 | 7 | 9 |
| 8. Interest from Sana Muna | ... | 1119 | 8 | 7 |
| Total Rs. | ... | 24928 | 10 | 8 |

Out of this amount it is ascertained that Rs. 1972–9–6 are bad coins, which if deducted from the above total will leave Rs. 22956—1—2 as good current coins. From this sum Rs. 15000 have been lodged



in the Coimbatore Bank, as already stated above and the balance of Rs. 7956—1—2 should therefore remain in the hands of the trustee; for which he should be called upon to render accounts early. It is also ascertained that articles weighed about 24½ virahanidais of Gold and 879½ Tolas of Silver have been obtained from the Hundi during the time of the examination by the Sub-Committee and the same made over to the trustee. There is no record about this in his accounts. It is undesirable that the money collected from Hundi should be dealt with in the above way. I would suggest that such collections should all pass thro' the cash book of the Committee-Office and money given whenever necessary to the trustee for such purposes as the Committee deem proper. The present method of examination of Hundi is not complete in as much as the differenciation between the good and bad coins is not made at the time of examination by the Sub-Committee. The enclosed form (Annexure I) should, I recommend, be adopted for the future examination of Hundi to avoid this complication.

### Item 17, Salaries of Staff &c.

The charge represents principaly, salaries paid to Swayampakam and Paricharakam Oozhiams which should have been defrayed from Service Inam funds. The items (25) repairs to Teppakulam, (27) making up new jewels, (28) Alankarapeedam (29 repairs to jewels are all of special nature and should have been incurred on proper sanctioned estimates. Item (26) represents court expenses incurred in connection with the conduct of law suits now pending before the additional Sub-Court at Trichinopoly and District Munsif's Court, Karur. It is not known whether the approval of the Committee has been obtained prior to the institution of the suits. For want of proper registers in the Committee-Office it is not possible for me to find out the total charges incurred up to-date and other particulars such as amounts involved in each suit etc.. in connection with the above suits. Such registers are necessary and should be maintained. The other items of expenditure are of ordinary occurence and call for no remarks.

### Sri Kalyana Prasanna Venkataramanaswami, Vellianai

4. This temple is chiefly maintained from revenue derived from Padithiram Inam lands, but in the year under review "Hundi," item No. 2 was introduced for the purposes of renewing the walls of the temple, vide item (30) in the expenditure side. The balance between the collection under "Hundi" viz, Rs. 2771–3–9 and the cost of repairs to the walls viz Rs. 1579–10–6 referred to in item 30 above noted, is Rs. 1191—9—3 which is in the hands of the Dharmakarta and is reserved, I understand for Kumbabishegam expenses. Item (4) in the receipt side "Kasarathayam." Details are required. Item (30) in the expenditure side, please see remarks against "Hundi" above. Item (32) represents court expenses, remarks against item (26) in statement No. 3 above apply to this also. The other items in the expenditure side are of ordinary nature.

### Veerapandeswaraswami, Mukanankurichi

5. This temple also is fed from revenue derived from padithira Inam lands. The revenue derived from Sibbandhi manyam viz Rs. 23—9—10 seems to be of special nature and the whole amount thus collected is in the hands of the clerk, Committee-office, now in charge of the temple. All items of expenditure side are of usual nature and call, for no special remarks.

### Pushpavananathaswami, Vettamangalam

6. No remarks except the accounts closed with a deficit balance of 0—2—0 which is trifling.

### Balasubramaniaswami, Punja Puhalur

7. This is also maintained principaly from revenue derived from Padithira Inam lands. The other items of receipts are of unusual nature and are therefore not constant. The items in the charge side except (15) are of ordinary nature. The item (15) in question on account of purchase of Puchakravalakkudai. This requires regularisation by obtaining sanction of the Committee. This account closes with a deficit balance of Rs. 186-9-2. on the 30th of June 1921. It is not clear how the trustee met this charge. If it is from his private money, it is very objectionable. The trustees should not be allowed as a rule to exceed their receipts. If any occasion arises for excess charges they should obtain the prior sanction of the Committee showing the source from which such charges should be met.

### Balasubramaniaswami, Vennamalai

8. The principle sources of income are I see from Padithiram and Subscription from the public for Brimhothsavam. On a comparison of the items of expenditure which are of usual occurence with the source of income, there is naturally a deficit balance. The accounts therefore closed with a deficit balance of Rs. 97-5-6. Endeavour should be made by the temple authorities to increase the sources of revenue to bring down the expenditure within receipts.

### Raveswaraswami, Vangal

9. The principle permanent items of revenue are from Padithiram Inam lands and from lease of Cocoanut topes. Turning to the expenditure side, the following items are found to be of special nature which require the sanction of the Committee to admit them.

| | | | |
|---|---|---|---|
| Item | (20) Purchase of land | Rs. | 135—8—0 |
| ,, | (21) Making silver Hasthams and Pathams | ,, | 125—0—0 |
| ,, | (24) Purchase of paddy & rice | ,, | 58-12—0 |

In regard to paddy and rice a detailed account showing how it has been utilised should be called for from the trustee to allocate the charge to the Heads of Account on which the article was spent or intended for. In item (32) the charge made on account of staff's salaries to Kurukkal etc., should have been met



### Varadaraja Perumal, Vangal.

10. The principle sources of income are from Padithiram Inam lands and Sibbandi Manyam. One peculiarity noticed in this temple is the income derived from the Sibbandi manyam which I understand is due to the possession of all Service Inam lands by the trustee on behalf of the Deity. The items of expenditure are of ordinary nature, except items 11 and 14 viz temple staff's salary and flower man's pay respectively, which are met from collections made from Sibbandi manyam, in item (2) on the receipt side. The account closed with a deficit balance of Rs. 847—11—2 on the 30th June 1921, which relates and extends over certain number of Faslies. It is not understood why this trustee has been incurring such excess charge without getting any sanction from the Committee. For further remarks, please see para 5 (*a*) under head "Irregularities" below:—

### Agneswaraswami, Nerur.

11. The items under Heads "Receipts and charges" are sufficiently clear and of ordinary nature. They require therefore no remarks. The account closed with a balance of Rs. 27-9-0 on the 30th of June 1921. which represents charges yet to be incurred under recurring items of ordinary nature.

### Varadaraja Perumal, Nerur.

12. The same remarks made in statement No. (11) above apply to this also.

### (*e*) Assets and Liabilities columns 25 and 26 (Annexure J).

Committee-office *No. 1.* Item (1) Rs. 97-0-7 is a very old outstanding and early settlement is solicited either by recovery in cash or by the write off as the Committee may deem proper. Item (2) represents cash balance and if there is no immediate prospect of expenditure, it should be lodged in a Savings Bank. Item (3) Rs. 5,926-2-6 on account of arrears up to 30th June 1921. Please see remarks against para 4 (*c*) above.

2. Item (1) Rs. 30-4-0 Do. Do

3. Item (1) Rs. 297-5-3 Do. Do.

4. Item (1) Rs. 9,675—7—3. Please see remarks against para 4 (*d*) Statement No. (1) (cash balance). The difference between this sum and Rs. 10,500 referred to in para 4 (*d*) Statement No (1) *viz.* Rs. 824-8-9 seems to have been expended by the trustee out of funds collected from "long lease for 99 years" and accounted for in Faslies previous to First January 1920. These charges should be traced and orders of the Committee obtained for the regularisation.

Item (2) Rs. 1,259-6-6. Please see remarks against para 4 (c) above.

In this statement of Assets it is remarked that list of Jewels, Cloths, Vessels etc., belonging to the temple has not yet been submitted by the trustee and will be included in the Assets when received. The attention of the Committee is invited for obtaining the list early.

5. Item (1) Please see remarks against para 4 (*d*) Statement No. 2 above. Any other excess outlays prior to 1st January 1920, should be ascertained from the accounts since the assumption of charge by the trustee and dealt with as pointed out in the above para.

6. Item (1) Rs. 1,004-2-10 is on account of Cash balance.

Items (2) and (3) Rs. 9828-10-8 and Rs. 15,000 respectively. Please see remarks against para 4 (*d*) Statement No. 3. "*Hundi*" above. Regarding the bad coins of Rs. 1,972-9-6 as per remarks against item (2) above. Steps should be taken for their early disposal by the Committee to remove the same from the hands of the trustee.

Item (4) Rs. 100 advance for the purchase of certain land by the trustee, out of Hundi funds requires looking into by the Committee and early orders should be issued by them either for the recovery in cash or the write off if the proposal for the pur chase is not accepted.

Item (5) Rs. 315 represents rent due from contractor Kuppusami Iyer for the occupation of certain Mantapam in the Sri-Abayaprathana Renganathaswami Covil, Karur. This transaction relates to 1901 and has become time-barred. The person responsible for the collection is late Dharmakarta V. Sreenivasa Iyengar. The attention of the Committee is invited to the early disposal of this long standing item.

The articles of Gold and Silver referred to in para 4 (*d*) in Statement (3) above, should together with any such articles previously obtained have been priced and accounted for in the Assets Statement. In this temple also it is noticed that the trustee has not furnished as yet the list of Jewels, Cloths, Vessels etc. after he has assumed charge in 1911. It is remarked that there is a printed list of Jewels etc., verified on 12th and 13th November 1896, and 23rd November 1910. But the list is incomplete as to prices for some articles. I saw also the printed list stated above, as the Jewels etc., are very valuable and their costs thereof appears to come to a big amount, something more than say Rs. 20,000, it is not desirable that the list should be left incomplete as it is now. The attention of the Committee is specially invited to this point with a request to issue necessary instructions to the trustee to submit the list without any further delay. After receipt it should be verified by some Committee members and priced fully for inclusion in the next year's Assets Statement.

6. Items (1*a*) and (2*a*) for Rs. 1545—10—4 and Rs. 90-0-9 respectively. These were claims preferred by Mr. Kalyana Venkataramana Iyengar son of late V. Sreenivasa Iyengar as per his petitions Nos. 25/14—9—11 and 23/31—8—11. The petitions in question have been lying still undisposed of in the Committee-Office. I see Messrs. Muthukaruppa Pillai and N. C. Narasimhachariar. Committee members were appointed as Sub-Committee to enquire into this matter and nothing has been done afterwards. It is understood that the present trustee has filed a suit against the Archakas and the late trustee V. Sreenivasa Iyengar for the recovery of Hundi collection, due during certain period and



the matter is pending before the Additional Sub-Court, Trichinopoly.

7. Item (1) Rs. 1361-14-7 represents cash balance treated as an asset.

Item (2) Rs. 105—10—8 arrears due to end of 30th June 21. Please see remarks 4 (*c*) above.

Item (3) Rs. 118—0—0 is deposited by the manager, Devastanam Committee on behalf of the trustees in the Co-operative Bank, Karur.

Item (4) Rs. 392—0—0 represents promissory note executed by Velukavandar in the name of trustee, Errama Reddiar on behalf of the temple, on 4th June 1916, as per particulars therein.

Item (5) Rs. 2066—6—9 represents cost of jewels, vessels etc., belonging to the temple.

8. Item (1) Rs. 25 represents amount of deposits in the Co-operative Bank, Karur.

Item (2) Rs. 23—9—10 Do. cash balance in the hands of Committee-office clerk-in-charge.

Item (3) Rs. 1062—12—8, arrears yet to be collected to end of 30th June 21, vide remarks 4 (c) above.

9. Item (1) Rs. 42—7—0. Do. Do. Do.

Item (2) Rs. 2459—6—0, represents cost of jewels and other properties of the Temple.

Item (1*a*) Rs. 186—9—2. Please see remarks against para 4 (D) Statement No. 7 above.

10. Item (1) Rs. 126—12—6, on account of arrears to end of June, yet to be collected, vide remarks para 4 (c) above.

Item (1 *a*) Rs. 97—5—6, Please see remarks 4 (D) Statement No. 8

11. Item (1) Rs. 213—7—0 represents cost of jewels, cloths etc.

Item (2) Rs. 134—11—0 arrears to end of 30th June 1921 yet to be collected. Please see remarks para 4 (c) above.

Item (3) Rs. 270—0—11 represents cash balance in the hands of the trustee, treated as an asset.

Item (4) Rs. 135—8—0 on account of cost of lands. Please see remarks para 4 (D) Statement 9 (item 20) above.

12. Item (1) Rs. 127—8—4. Arrears to end of 30th June 1921 yet to be collected. Please see remarks 4 (c) above.

Item (2) Rs. 401—3—9 represents cost of jewels and other moveable articles belonging to the temple

Item (1*a*) Rs. 181—3—2 represents excess outlay over revenue collected.

Item (2*a*) Rs. 666—8—0 represents cost of conducting a Civil-Suit during 1918 to 1918 against Manyamdars of Paricharakam and Swayampakam. Please see remarks (4 D) Statement No. 10, above.

13. Items (1, 2 & 3) amounting to Rs. 32—8—0, represent value of jewels, cloths and vessels belonging to the temple.

Item (4) Cash balance to end of 30th June 1921.

14. Items (1 & 2) Amounting to Rs. 35—8—0, represents cost of cloths and vessels belonging to the temple.

Item (3) Rs. 17—11—1. Cash balance to end of 30th June 1921.

### Irregularities and Mismanagement of Temples.

*Padithiram and Service Inam lands.*

5. There has been a general cry amongst the majority of the trustees that in several instances, such lands have been alienated or mortgaged thereby causing innumerable difficulties in getting Oozhiams for the Temple, so far as Service Inam lands are concerned. In the course of my examination of the accounts that in cases where Oozhiams Inam income is obtained and credited for dis-service owing to above cause or deaths of servants, the trustees have engaged service at a considerable higher costs than what is derivable from Inam lands assigned for such purposes. In going through the old records, I notice that at the time of handing over the management of the Hindu Temples to the trustees in Fasli 1212, the intentions of the Government in the Revenue Department were fully expressed in their orders and instructions issued to the Tahsildars from which I gather that the revenue derived from Padithira Inam lands should be defrayed for charges in connection with Deeparathanai, Visashakattalai, Pakshothsavam, Masothsavam and Varshothsavam etc., and any Naivethanaprasadam prepared at the time of such festivals should be distributed to Sibbandi people.

As regards Oozhiam Manyams or Service Inam lands that such lands should be handed over to the Sibbandi people permanently and to see that each of them does his business properly. If by subsequent pimash account any increase of land is noticed, Tharam should be made for that increase and ⅕th of it should be taken from the Sibbandi people for Viseshakattalai. If any Sibbandi man, does not do his duties properly in obedience to orders or alienates or disposes of the Inam lands he will be removed and he will not be appointed permanently afterwards and if any body dies, it should be reported to Government to make necessary arrangements to fill up the vacancy, vide orders of Mr. Hardies, Collector of Coimbatore issued in Fasli 1212 to the Tahsildars. While such being the case, it is not clear why the temple authorities have slept over their rights so long instead of taking immediate steps to give effect to the above views of the Collector then and there as transactions occurred. It becomes therefore very necessary for the Committee to obtain early informations from each trustee as to alienations or mortgages of such lands in a tabulated form and to take immediate steps to resume such lands wherever service is stopped and to make necessary arrangements for getting that service done if necessary. This matter was taken up by the Committee and in their resolution No. 7 dated 26-7-1920, it was resolved by them, that, in connection with such lands both (Service and Padithiram Inams) which have been alienated, immediate legal steps should be taken by the trustees concerned to recover them. The trend of present judicial decisions in regard to resumption of such land, is also in favour of the temple. For instance, please see remarks under Vangal Varadaraja Perumal Temple, below.



5. *(a)* Varadaraja Perumal, Vangal:—From the accounts rendered by the several trustees in charge, it is seen that there has been a great delay in the submission of accounts which is entirely due to mis-management. The accounts for Faslies 1320 and 1321 were received in 12—1—14; for 1322 to 1325 on 4-7-21, for Fasli 1331, 1326 and 1327 on 27—2—19. In one and all of the accounts up to Fasli 1326 the expenditure has always exceeded the income. It is learnt that a suit was filed in the District Munsif's Court of Karur in 1913, the parties being the trustees of the temple and archakas, regarding Service Inam lands for paricharakam and swayampakam and was decided in favour of the temple, after lapse of 5 years. The decree and judgment are not available in the Committee-Office and the trustee though addressed on more occasions than one, has not yet obtained and forwarded them to the above office. To avoid delay it is desirable that the Committee should obtain copies thereof from the Court with a view to ascertain if any award is made in the decree in favour of the temple. One of the trustees Mr. K. N. Sreenivasa Iyengar has got possession of the above contested Inam lands. But it is not known from what Fasli he took possession. However in his accounts commencing from Fasli 1328 or year 1918, he is crediting year by year Rs. 250 as income on account of rent from paricharakam-swayampakam Inam lands. In the account of Fasli 1328 or year 1918, he debits Rs. 666-8-0 on account of Court costs in conducting the suit above mentioned. There is no record available in the Committee-Office sanctioning the institution of the above suit. It is, therefore, not understood what particulars go to make up Rs. 666—8—0 and why the temple funds should meet his claims for an action of his own responsibility without prior sanction being obtained from the Committee. Further it is understood that there was an agreement amongst the then trustees themselves to meet the Court costs from contribution by them. It is also observed that no Committee's sanction exists for taking possession of the above lands by Mr. Sreenivasaiengar and paying Rs. 250 yearly. There are petitions available in the Committee-office in which petitioners claim or offer to pay Rs. 500 yearly instead of Rs. 250, now paid by the trustee. It is therefore advisable that the possession should be taken away from the trustee and the lands let out on lease in public auction year by year. In going through the old records of this temple, it is learnt that both (Padithiram and Service Inam) lands were handed over to Archakas as trustees by the Government after obtaining muchilikas from them with conditions that they would return them as soon as their services in connection with those lands ceases. Subsequently when the Government came to know that certain such lands were alienated, a notice was issued to the Committee by the Tahsildar in his Arzi dated 7—8—13, that unless the above alienated lands were not resumed without encumberance within 6 months, the lands in question would be recommended to be added to Government lands. It is now learnt from the report

of Mr. K. N. Sreenivasaiengar, present trustee, that all Padithiram lands have been alienated and are in possession of strangers thus losing temple control as proprietors of except for Padithiram only from such lands. This is very deplorable. I understand also that a portion of some padithira lands was recently sold away by Archakar to one Manavasi Sellam Iyengar brother-in-law of Mr. K. N. Sreenivasa Iyengar, trustee at his connivance. Because he knew full well that no alienation could be made by Archakas, who obtained those lands as trustees from the Government and who were also previously prohibited to sell such lands, as per Arzi of Tahsildar referred to above. As already pointed out immediate steps should be taken to resume such lands and restore them to the control of the Temple authorities. This measure will result, I dare say in an enormous income to the Temple.

*Raveswaraswami, Vanjal.*:—

(*b*) Mr. K. N. Sreenivasa Iyengar has been a trustee also for this temple for a considerable time along with one Mr. Venkatachella Mudaliar. It is noticed that no accounts were submitted by these people from Fasli 1321 to 1326 and they still remain unsubmitted with the exception of accounts for Fasli 1322 which were sent by Mr. Sreenivasa Iyengar on 16th April 1919 of his own accord after lapse of 4 or, 5 years. It is not known why he did not send the remaining years accounts due along with it. There was a complaint against him in 1917 by his co-trustee Venkatachella Mudaliar that Rs. 128 was received by the former on account of tope kuthagai for Fasli 1322 and that he did not pay or account for it. There was an enquiry by the Sub-Committee on the matter and it was found that tope-kuthagai for subsequent Faslies were received by other Dharmakartas viz (V. R. Sreenivasa Iyengar Rs. 80 and Venkatachella Mudaliar Rs. 48 for Fasli 1323); Rs. 128 and 143, by Venkatachella Mudaliar for Faslies 1324 and 1325 respectively. It is learnt that both V. R. Sreenivasa Iyengar and Venkatachella Mudaliar died. As no accounts for those Faslies have yet been received in the Committee, as already remarked above, it is not possible to ascertain if the sums in question have been brought to credit in the accounts. This matter requires early investigation. As the accounts for Fasli 1322 were prepared and submitted by Mr. Srenivasa Iyengar 4 or 5 years after the occurrence of the transactions. I do not know how he managed to remember them. In the absence of vouchers in support of payments shown therin, they should not be accepted. The present trustee brings to notice that several service Inam lands are in possession of outsiders who do not render any service to the temple. It is also reported by him that one Arthanari Kurukkal entered into service about 4 years before representing that he was the Legal representative of Nallasami Kurukkal and mortgaged with possession, the Inam lands set-apart for the deceased to a third party for 4 years and disappeared after collecting the money for that period. The trustee had therefore to engage another Kurukkal at the expense of income from cocoanut tope. The lands in question have not yet been regained. Because the mortgagee states that he will return the possession after the expiry of the period, that is about one month more. Again Papammal wife of Nallasami Kurukkal, deceased, transferred another portion of Service Inam lands to one Narayana Iyer of South Agraharam, Karur for Rs. 1000 as Suthabogiam and is now in possession of his grandson Venktasubbier. This should also be recovered. Mr. K. N Sreenivasa Iyengar should have been aware of all these cases as he was one of the trustees then. I see the Committee have taken notice of his indifference and neglect of duties in the management of the Temple affairs, removed him from service vide their resolution No. 10 in their 7th meeting held on 24—5—1921.



*Veerapandeswaraswami, Mukanankurichi:*—

5. (*c*) Trustee Muthusawmi Kavandar had been in charge of this Temple and rendered no accounts for some years. On inquiry it was found that he mis-appropriated certain collections of revenue made by him from Inam lands and remained quiet. Therefore one clerk from the Committee-office named Thanthoni Rayer has been appointed temporarily to look after the collections and accounts work of the temple. The Committee have passed resolution in their meeting held on 24th May 21, vide resolution No. 5 removing the trustee from service and deputing the manager Committee-office, to go into the Trustee's accounts very carefully to ascertain the exact amount due for the purposes of taking criminal proceedings against him.

*Prasanna Venkataramanaswami, Vellianai;*—

5. (*d*) It is learnt from the report submitted by Errama Reddiar one of the trustees that a mantapam has been erected in temple premises on outside the walls of the temple at his own cost and with his permission the mantapam has been let out for a Local Fund, School to be located there on payment of Rs. 2 monthly. This rent has not been accounted for in the Temple accounts, but the trustee states that the rent realised is used for repairs of the mantapam. This procedure is I consider illegal and will ultimately lead to legal difficulties as to the ownership of the premises on which the Mantapam is built, if the present procedure is allowed to be continued more than the statutary period. To avoid this I would suggest for the consideration of the Committee to issue early instructions to the Trustee concerned to account for the rent received, in the temple accounts.

*Oozhiam Manyam*:—

Out of Acres 724 Cents 86 of Punja lands only Acres 29 Cents 44¾ are in the possession of the temple authorities. The balance of Acres 695 Cents 41¼ are in possession of outsiders by sale. Again Acres 30 Cents 27 of Survey Nos. 859, 1207, 1208, 1839 and 1843 were taken possession of by the Government. Steps should be taken to regain possession of all such lands now in the hands of both the Government and the outsiders.

*Balasubramaniaswami, Punja Pohalur*:—

5. (*e*) Out of Punja Inam lands under Padithiram *viz.* Acres 61 Cents 95 Survey No. 46 Acres 12 Cents 66 belong to the Swami and is under direct control of the Dharmakarta. This seems to be very peculiar and it is not known why the other remaining portion should not be so. This requires looking into. The old records should be searched to ascertain the possession of the Inam lands at the time when they were handed over by the Government to

the Temple authorities. If they are now in adverse possession, steps should be taken to regain them. Further it is brought to notice that there is a dispute between the Trustee and Sthanikam regarding certain vessels etc., of the Temple which are in possession of the latter who refuses to produce them for verification when demanded by the trustee. The Committee are requested to go into this matter and set right the point in dispute.

*Agneswaraswami and Varadaraja Perumal, Nerur :—*

5. *(f)* From the old records it is clearly understood that both Padithiram and Service Inam lands belong absolutely to the Temple concerned. Through neglect of the Trustee of the Temple the lands, have passed into the possession of the Kurukkal and Archakar who pay Padithiram only instead of Kuthagai as originally paid by them. There are documentary evidence available in the Committee-Office which show that their right of cultivation as trustee was given away to outsiders of whom. one of them being Mr. Ramier Executive Member of the Committee, vide Lease deeds executed in the years **1881, 1882 and 1884.** Later on the proceedings of the Special Settlement Officer, Coimbatore, General No. 310 of 12 dated the 20th May 1913; it was ordered and intimated to the Archakas and Kurukkals by J. K. Lankashire Esquire I. C. S., that all lands under Padithiram for both the above temples were registered in the name of trustee for the time being as the field themselves are unenfranchised Devadayam Inam lands. assigned. This goes to prove beyond doubt that the lands are under the control of the temple authorities and they can lease them yearly for the highest bidder in a public auction. Therefore the present payment of only Padithiram Theervai, which are very small by the Kurukkals and Archakas instead of kuthagai amount are very objectionable. It is also seen that there was a Civil suit in 1887, between Archakas and the Temple authorities, filed in the District Munsif's Court of Karur, about the enjoyment of the Padithiram lands and a decree was passed in favour of the Temple which is nct available in the Committee-Office. Under the circumstances this matter should be gone into very carefully by the Committee who after getting all the old records and decrees, should arrange to regain the complete enjoyment of these lands.

*Pasupatheswaraswami, Karur :—*

5. *(g)* While closing the report, an extract from the Inam register of the village of Kottanatham, in the Dindigal Taluk is received from the Treasury Deputy Collector, Madura District in which certain lands bearing Survey Nos. 426, 583 and 584, aggregating 22 Acres 06 Cent with an assessment of Rs. 27—5—0 have been assigned as Inam lands to Somasundaram of Karur, for doing Thiruvelakku Kattalai Service in the above Covil. This is not entered in the Settlement registers now maintained. It should be ascertained from the Trustee whether the above Service is now being done; if so by whom and how paid.

5. *(h)* It is noticed from the statements of receipts and charges, that contributions have been levied by the Committee on the following Temples only with the amounts noted opposite to



each. It is not known on what principle this is levied and why only for certain temples :—

| | Item in charge side. | In 1920 Rs. | a. | p. | In 1921 Rs. | a. | p. | Total. Rs. | a. | p. |
|---|---|---|---|---|---|---|---|---|---|---|
| 1. Vellianai ... | 24 | 20 | 0 | 0 | 20 | 0 | 0 | 40 | 0 | 0 |
| 2. Mukanankurichi ... | 11 | 8 | 0 | 0 | 0 | 0 | 0 | 8 | 0 | 0 |
| 3. Vennamalai ... | 9 | 3 | 8 | 0 | 3 | 8 | 0 | 7 | 0 | 0 |
| 4. Raviswaraswami ... | 17 | 6 | 0 | 0 | 6 | 0 | 0 | 12 | 0 | 0 |
| | Total | 37 | 8 | 0 | 29 | 8 | 0 | 67 | 0 | 0 |

Further it is not known whether the above sums in question have been received or not by the Committee-office and if received, how disposed of as such items do not find an entry in the Committee-office cash book. The attention of the Committee is invited to investigate into this matter and to issue orders to account for such items in the above cash book.

## General.

6. At present, there are no rules in existence for the information and guidance of the administrative officers and the staff. I consider that such rules are necessary. An attempt should therefore be made to frame them as early as possible on the same lines as Srirangam Scheme Rules in regard to at least the following subjects :—

1. Defining the powers of the Committee and the Trustees.
2. Estimates preparation and sanction and execution of original works and repairs.
3. Sanction for institution and defence of civil and criminal cases.
4. Preparation and submission of Budgets by the Trustees.
5. The maintenance of registers and accounts and submission thereof to the Committee-Office by the Trustees.
6. Periodical audit.
7. Inventories of jewels, vessels, cloths etc., and their custody and properties etc.
8. Registers of Ubhayams; Endowments, kattalais and Archanais etc. belonging to each temple.
9. Maintenance and preservation of records.
10. Appointment of Establishment.
11. Collection of Hundi monies.
12. Purchase of Stores for the use of the temple.
13. Investment of the Surplus Cash in hand.
14. Periodical leases of lands, topes etc. Forms and other particulars which may be considered necessary in connection with the above, may be obtained from the Srirangam Devastanam

and modified so as to suit the requirements of this Devastanam Committee.

7. The present staff of the Committee-office, consists of one manager, one assistant and a record keeper. Considering the amount of work by this staff, it is not considered sufficient to cope with the work. At least there ought to be two assistants to the manager in addition to a record keeper; one for checking and posting registers regarding revenue collections and the other for checking and auditing the accounts submitted by the Trustees in reference to the budget sanction and posting registers etc., for administration report. I would prefer to have an English knowing man for this work so that he may be able to conduct English correspondence with the Government. The manager may be placed in charge of both the revenue collections and accounts of expenditure. He will have an ample time then to make arrangements for collection of revenue either by himself or by the revenue clerk. The present manager is I consider a quite capable man as he has a wide experience of revenue department.

8. In order to have complete records for the Devastanam Committee-Office, the old Inam registers and statements of 1863. Fasli 1272, as also all plans of Inam lands pertaining to each temple should be obtained.

9. Before I conclude I place on record the valuable assistance rendered to me by the staff especially the manager Mr. Arumuga Mudaliar in getting all the informations I required for audit purpose and completing the revenue registers after corresponding with the Revenue Department which is indeed a very laborious task.

I have the honour to be

Sir,

Your most obedient servant,

**T. C. STREENIVASA IYENGAR,**

*Auditor.*

*Printed by Jegam & Co., Dodson Press, Teppakulam Trichinopoly. 100, 19-12-21.*

## ANNEXURE A.

**The Statement showing the Accounts submitted by each Trustee to the Hindu Devasthanam Committee Office 1st Division, Karur**

Jegam & Co., Teppakulam.

| Serial No. | Name of the Temple. | Name of the Deity. | Name of the Trustee. | Accounts relating to the year. | Date of receipt of accounts in the Office. | Remarks. |
|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| 1 | Karur | Pasupathiswaraswami | Ramasamy Pillai | From 1920 to 1921 end of June | 1920/14-8-21, 1921/17-8-21 | |
| 2 | Karur | Ranganathaswami | Putti Sethu Row | Do. | 1920/21-6-21, 1921/21-8-21 | |
| 3 | Thanthoni | Venkataramanaswami | Do. | Do. | 1920/21-6-21, 1921/21-8-21 | |
| 4 | Vellianai | Prasanna Venkataramanaswami | 1. Yerrama Reddiar, 2. Ravanappa Naiker, 3. Velu Koundan | Do. | 30—6—21, 6—8—21, 14—8—21. 30—9—21 | |
| 5 | Mukanankurichi | Veerapandeswaraswami | No Trustee appointed. Committee Office Clerk Thanthoni Royer | Do. | 25—7—21 | The previous Trustee Muthusamy Koundan, having been suspended for not rendering the accounts, was finally dismissed vide 5th subject of the 7th Meeting dated 24—5—1921. |
| 6 | Vettamangalam | Pushpavananathaswami | No Trustee appointed. Karnam Kumarasami Iyer | From July 1920 to end of June 1921 | 31—7—21 | |
| 7 | Punjai Pugalur | Balasubramaniaswami | V. Kuppana Chettyar | Do. | 30—7—21. 30—9—21, 6—10—21. 8—10—21 | |
| 8 | Vennamalai | Do. | Ramachandra Iyer 1, Subramania Iyer 2. | 1920 and 1921 end of June | 13—8—21 1—9—21 | |
| 9 | Vangal | Raveswaraswami | M. Marutha Pillai Karnam | From Sitharthi Thai to Routhiri Ippasi 5th | 20—8—21 | |
| | Do. | Do. | V. K. Subramania Iyer K. N. Srinivasa Iyengar | 9—10—1920 to 30—6—1921 | 5—8—21 | Trustee K. N. Srinivasa Aiyengar for not attending to the accounts of the past four years and also to the other duties was removed and the temporary joint trustee V. K. Subramania Iyer was made permanent vide 10th subject of the 7th Meeting. |
| 10 | Do. | Varatharaja Perumal | K. N. Srinivasa Iyengar 1, A. Kasturi Renga Aiyengar 2. | From July 1920 to end of June 1921 | 4—7—21, 29—8—21, 9—10—21 | |
| 11 | Nerur | Agneswaraswami | Chinnasamy Pillai | January 1920 to end of June 1921 | 11—8—21 | |
| 12 | Do. | Varatharaja Perumal | Do. | Do. | 11—8—21 | |

# Budget of Receipts for the year ......

**NAME OF TEMPLE** ......

...am & Co., Teppakulam.

| Item No. | Heads of Service or Account. | Actuals for the previous year | Current Year | | | | Budget for the Ensuing year | Remarks |
|---|---|---|---|---|---|---|---|---|
| | | | Original Sanction | Revised Estimate | | | | |
| | | | | Actuals for the first 8 months | Estimated for the remaining 4 months | Total revised Estimate | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| | | | | | | | | |

# Budget of Expenditure for the year ..................

**NAME OF TEMPLE** ..................

Jegam & Co., Teppakulam.

| Item No. | Heads of Service or Account. | Actuals for the previous year | Current Year | | | | Budget for the Ensuing year | Remarks |
|---|---|---|---|---|---|---|---|---|
| | | | Original Sanction | Revised Estimate | | | | |
| | | | | Actuals for the first 8 months | Estimated for the remaining 4 months | Total revised Estimate | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| | | | | | | | | |

ANNEXURE C

# Statement showing Padithiram and Service Inam lands, Puramboke, as per Survey Settlement; Assessment of padithira Inam demanded for Fasli 1330; arrears to be collected yet up to Fasli 1330 or 30th June 21; particulars of accounts audited; and assests and liabilities of the temples under the control of the Hindu Devastanam Committee, First Division, Karur.

Jegam & Co., Teppakulam.

| Item No. | Names and localities of Temples. | Whether the lands are let out in common or separately as per Inam title deeds of the year 1863 or Fasli 1272. | Names of Dharma kartas during the period of accounts audited. | Puramboke in the Inam Village. | Assessment made as per Survey Settlement. Padithira Inams. Punja. Ext. | Padithira Inams. Punja. Tharam. | Padithira Inams. Nunja. Ext. | Padithira Inams. Nunja. Tharam. | Padithira Inams. Total. Ext. | Padithira Inams. Total. Tharam. | Service Inams. Punja. Ext. | Service Inams. Punja. Tharam. | Service Inams. Nunja. Ext. | Service Inams. Nunja. Tharam. | Service Inams. Total. Ext. | Service Inams. Total. Tharam. | Assessment demanded in Fasli 1330 or year 1921 ending 30th June for Padithiram lands. | Arrears to be collected yet up to 30th June 1921. | Accounts Audited. Period of audit. | Total Receipts. | Total Payments. | Cash Balance. Credit. | Cash Balance. Debit. | Assets. | Liabilities. | Condition of accounts. | Reference to paras o audit report. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | 24 | 25 | 26 | 27 | 28 |
| | | | | Acre C. | A. C. | Rs. a. p. | A. C. | Rs. a. p. | A. C. | Rs. a. p. | A. C. | Rs. a. p. | A. C. | Rs. a. p. | A. C. | Rs a. p. | Rs. a. p. | Rs a. p. | | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | | |
| 1 | Sri Kalyana Pasupatheswaraswami. Karur. | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2 | Sri Abayaprathana Renganathaswami, Karur. | In Common. | S. Arumuga Mudaliar. Manager Committee Office. | 446 77 | 1553 87 | 1118 0 0 | 494 10 | 3501 14 0 | 2047 97 | 4619 14 0 | ... | ... | ... | ... | ... | ... | 4358 2 9 | 5926 2 6 | From January 1920 to 30th June 1921. | 7934 3 0 | 7900 15 8 | 1292 9 8 | ... | 7315 12 9 | ... | | |
| 3 | Sri Kalyana Venkataramanaswami, Thanthoni. | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2A | Sri Abayaprathana Renganathaswami, Karur. | In Separate | do. | .. | 43 49 | 32 9 0 | 1 54 | 8 14 0 | 45 3 | 41 7 0 | 586 92 | 361 12 0 | 1 96 | 19 10 0 | 588 88 | 381 6 0 | 39 1 6 | 30 4 0 | do. | ... | ... | ... | ... | 30 4 0 | ... | Good | Para 4d. |
| 3A | Sri Kalyana Venkataramanaswami Thanthoni. | do. | do. | ... | 194 36 | 128 8 0 | 2 74 | 12 2 0 | 197 10 | 140 10 0 | 658 30 | 392 11 0 | ... | ... | 658 30 | 392 11 0 | 159 8 0 | 297 5 3 | do. | ... | ... | ... | ... | 297 5 3 | ... | | |
| 1A | Sri Kalyana Pasupatheswaraswami. Karur. | do. | R. Ramasami Pillay Dharmakarta. | ... | 1549 41 | 1070 15 0 | 13 93 | 76 5 0 | 1563 34 | 1147 4 0 | 1421 96 | 980 12 0 | 21 80 | 186 10 0 | 1443 76 | 1167 6 0 | 1009 14 3 | 1689 6 6 | do. | 5951 1 8 | 4940 3 4 | 9675 7 3 | .. | 10934 13 9 | ... | Fair. capable of much improvement. | Vide para 4d. |
| 2A | SriAbayaprathana Renganathaswami, Karur. | ... | Putty Sethu Row, Dharmakartha. | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | do. | ... | 4557 10 4 | ... | 4557 10 4 | ... | 4557 10 4 | Not Satisfactory. | Vide para 4d. |
| 3A | Sri Kalyana Venkataramanaswami, Thanthoni. | ... | do | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | do. | 4716 7 2 | 3712 4 4 | 1004 2 10 | ... | 26247 13 6 | 1635 11 1 | | |
| 4 | Sri Kalyana Prasanna Venkataramanaswami, Vellianai. | In Separate | 1. Errama Reddiar 2. Ravanappa Naicker 3. Velu Kovander Dharmakarthas | ... | 763 49 | 665 5 0 | 7 40 | 29 10 0 | 770 89 | 694 15 0 | 724 86 | 615 11 0 | ... | ... | 724 86 | 615 11 0 | 749 5 0 | 105 10 8 | do. | 4242 14 3 | 3021 3 10 | 1361 14 7 | ... | 4044 0 0 | ... | Accounts decently maintained subject to remark in para 5d. | Vide para 4d. |
| 5 | Veerapandeswaraswami, Mukkanankurichi. | do. | No Dharmakarta. Putty Thanthoni Rayer Clerk Cemmittee-Office in charge. | ... | 395 90 | 226 9 0 | ... | ... | 395 90 | 226 9 0 | 380 17 | 214 1 0 | ... | ... | 380 17 | 214 1 0 | 288 7 1 | 1062 12 8 | do. | 311 3 8 | 288 3 11 | 23 9 10 | ... | 1111 6 6 | ... | Accounts Badly kept. | Vide para 4d. ,, ,, 5c. |
| 6 | Pushpavananathaswami, Vettamangalam. | do | No Dharmakarta Kumaraswami Iyer Kanakku and Maniam in charge. | ... | 163 72 | 104 13 0 | ... | ... | 163 72 | 104 13 0 | 259 85 | 161 10 0 | .. | ... | 259 85 | 161 10 0 | 104 13 0 | ... | From July 1920 to 30th June 1921. | 104 13 0 | 104 15 0 | ... | 0 2 0 | ... | 0 2 0 | Accounts fairly kept. | Vide para 4d. |
| 7 | Balasubramaniaswami, Punjapuhalur. | do. | V. Kuppanna Chettiar Dharmakarta. | | 61 95 | 38 3 0 | 39 22 | 484 3 0 | 101 17 | 522 6 0 | 740 7 | 490 4 0 | 0 75 | 4 8 0 | 740 82 | 494 12 0 | 522 6 0 | 42 7 0 | do. | 833 3 8 | 846 13 6 | .. | 186 9 2 | 2501 13 0 | 186 9 2 | Accounts Not Satisfactory. | Vide para 4d. ,, ,, 5e. |
| 8 | Balasubramaniaswami, Vennamalai. | do. | 1. Ramachandra Iyer 2. K. Subramania Iyer Dharmakartas | .. | 151 81 | 99 9 0 | ... | ... | 151 81 | 99 9 0 | 332 82 | 240 15 0 | ... | ... | 332 82 | 240 15 0 | 112 3 0 | 126 12 6 | From January 1920 to 30th June 1921. | 684 10 3 | 781 15 9 | .. | 97 5 6 | 798 12 6 | 97 5 6 | Accounts fair, | Vide para 4d. |
| 9 | Raveeswaraswami, Vangal. | do | 1. M. Maruda Pillay 2. V. K. Subramania Iyer 3. K. N. Srinivasa Iyengar. Dharmakarta's | .. | 84 75 | 47 13 0 | 11 20 | 141 9 0 | 95 95 | 189 6 0 | 210 70 | 125 6 0 | 3 48 | 60 1 0 | 214 18 | 185 7 0 | 189 6 0 | 134 11 0 | do. | 961 3 6 | 840 11 4 | 270 0 11 | ... | 758 10 11 | ... | Accounts very badly kept and for some years no accounts maintained. | Vide para 4d. ,, ,, 5b. |
| 10 | Varadaraja Perumal, Vangal. | do. | 1. K. N. Srinivasa Iyengar 2. Kasturi Rengaiengar for Thiruvenkatatha Iyengar Dharmakartas | ... | 44 43 | 25 15 0 | 2 75 | 43 13 0 | 47 18 | 69 12 0 | ... | ... | 4 3 | 67 3 0 | 4 3 | 67 3 0 | 79 10 7 | 127 8 4 | From July 1920 to 30th June 1921. | 279 9 0 | 288 3 0 | ... | 847 11 2 | 528 12 1 | 847 11 2 | Accounts very badly kept and not reliable. | Vide para 4d. ,, ,, 5a |
| 11 | Agneswaraswami Nerur. | do. | Chinnasami Pillay Dharmakarta. | ... | ... | ... | 4 41 | 53 2 0 | 4 41 | 53 2 0 | ... | ... | 4 91 | 68 13 0 | 4 91 | 68 13 0 | 53 2 0 | ... | From January 1920 to 30th June 1921. | 106 4 0 | 78 11 0 | 27 9 0 | ... | 66 1 0 | ... | Accounts fair. Subject to remark vide para 5f. | Vide para 4d. |
| 12 | Varadaraja Perumal. Nerur | do. | do. | ... | ... | ... | 2 41 | 32 5 0 | 2 41 | 32 5 0 | ... | ... | 3 89 | 50 3 0 | 3 89 | 50 3 0 | 32 5 0 | ... | do | 64 10 0 | 46 14 11 | 17 11 1 | ... | 58 3 1 | ... | do. | do. |
| | | | Total ... | 446 77 | 5007 18 | 3558 3 0 | 579 70 | 4383 13 0 | 5586 88 | 7942 0 0 | 5315 65 | 3583 2 0 | 40 82 | 457 0 0 | 5356 47 | 4040 2 0 | 7698 4 2 | 9543 0 5 | | 26190 3 2 | 27408 13 11 | 13673 1 2 | 5689 6 2 | 54677 12 4 | 7325 1 3 | | |

(ஒப்பம்) ஆருமுகமுதலியார்,
தே. கமிட்டி மானேஜர் கரூர், 20—10—21

(Sd.) T. C. STREENIVASA IYENG
*Auditor I*

## ANNEXURE D.

**Statement giving the names of Villages in which the Inam lands relating to the 12 Temples of Hindu Devastanam Committee, First Division, Karur.**

Jegam & Co., Teppakulam.

| Village. | | Unit. |
|---|---|---|
| No. | Name. | |
| 3 | Karvali ... | 1 |
| 8 | Munnoor ... | 1 |
| 9 | Kuppam ... | 1 |
| 10 | Vettamangalam ... | 1 |
| 13 | Punja Puhalur ... | 1 |
| 14 | Nunja Puhalur ... | 1 |
| 15 | Nunja Thottakurichi ... | 1 |
| 16 | Punja Thottakurichi ... | 1 |
| 20 | Vangal ... | 1 |
| 21 | Kuppachi Palyam ... | 1 |
| 22 | Nerur ... | 1 |
| 24 | Munmangalam ... | 1 |
| 27 | Minnampalli ... | 1 |
| 29 | Balambapuram ... | 1 |
| 30 | Karur, Inam Village ... | 1 |
| 31 | Kathapparai ... | 1 |
| 32 | Athur ... | 1 |
| 33 | Andankovil ... | 1 |
| 34 | Pavuthiram ... | 1 |
| 36 | Karudianpalyam ... | 1 |
| 41 | Punjai Kalikurichi ... | 1 |
| 57 | Pungambadi ... | 1 |
| 58 | Nagampalli ... | 1 |
| 59 | Thumbivadi ... | 1 |
| 62 | Appi Palyam ... | 1 |
| 64 | Puthambur ... | 1 |
| 65 | Thalappatti ... | 1 |
| 66 | Kodaiyur ... | 1 |
| 67 | Venjaman Koodalur ... | 1 |
| 68 | Baga Natham ... | 1 |
| 69 | Kakkavadi ... | 1 |
| 72 | LakshmiNarayanasamudram | 1 |
| 74 | Thanthoni ... | 1 |
| 75 | Thoranakkalpatti ... | 1 |
| 76 | Achimangalam Inam Village | 1 |
| 77 | Mukanan Kurichi ... | 1 |
| 78 | Vellianai ... | 1 |
| 80 | Emur ... | 1 |
| 83 | Uppidamangalam ... | 1 |
| 84 | Jagathabi ... | 1 |
| 85 | Thennilai, East part ... | 1 |
| | | 41 |
| | *Dharapuram Taluk* | |
| 16 | Vellaikovil Village ... | 1 |
| | *Dindigul Taluk* | |
| | Kottanatham Village ... | 1 |
| | Total ... | 43 |

## ANNEXURE E.

List showing Arrears yet to be collected on 30—6—1921, in the 12 temples under the control of the Hindu Devasthanam Committee, 1st Division, Karur.

Jegam & Co., Teppakulam.

| Item No. | Name of Temple. | Arrears of Faslies not known. | Arrears of Faslies known. 1317 to 1330 Rs. | a. | p. |
|---|---|---|---|---|---|
| 1 | Karur Sri Kalyana Pasupathiswaraswami (1) Thanthoni Sri Kalyana Venkataramanaswami, (2) Sri Abayaprathana Ranganathaswami (3) Combined. | | 5926 | 2 | 6 |
| 1 | Karur Sri Kalyana Pasupathiswaraswami Thundo Maniam | | 1689 | 6 | 6 |
| 2 | Karur Sri Abayaprathana Ranganathaswami, Thundu Maniam | | 30 | 4 | 0 |
| 3 | Thanthoni Sri Kalyana Venkataramanaswami, Thundu Maniam | | 297 | 5 | 3 |
| 4 | Vellianai Kalyana Prasanna Venkataramanaswami | | 105 | 10 | 8 |
| 5 | Mukanankurichi Veerapandeswaraswami | | 1062 | 12 | 8 |
| 6 | Vettamangalam Pushpavananathaswami | | 0 | 0 | 0 |
| 7 | Punjai Pugalur Balasubramaniaswami | | 42 | 7 | 0 |
| 8 | Vennamalai Balasubramaniaswami | | 126 | 12 | 6 |
| 9 | Vangal Raveswaraswami | | 134 | 11 | 0 |
| 10 | Vangal Varatharaja Perumal | | 127 | 8 | 4 |
| 11 | Nerur Agneswaraswami | | 0 | 0 | 0 |
| 12 | Nerur Varatharaja Perumal | | 0 | 0 | 0 |

## ANNEXURE F 1

### Statement of Receipts and disbursements of The Sri Kalyana Pasupatheswaraswami Kovil, Karur.

Jegam & Co., Teppakulam.

| Item No. | RECEIPTS (வரவு) | Amount from 1st January to 31st Dec. 1920 Rs. | A. | P. | Amount from 1st January to 30th June 1921 Rs. | A. | P. | Total. Rs. | A. | P. |
|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Padítharam from the Committee Office ... | 1325 | 0 | 0 | 1325 | 0 | 0 | 2650 | 0 | 0 |
| 2 | Thundu Manyam ... | 1248 | 14 | 1 | 764 | 5 | 3 | 2013 | 3 | 4 |
| 3 | Sibbanthi Manyam ... | 16 | 8 | 0 | 16 | 8 | 0 | 33 | 0 | 0 |
| 4 | Hundi ... | 94 | 15 | 9 | 0 | 0 | 0 | 94 | 15 | 9 |
| 5 | Rent of Buildings ... | 410 | 0 | 0 | 318 | 15 | 0 | 728 | 15 | 0 |
| 6 | Longlease for 99 years ... | 380 | 0 | 0 | 15 | 0 | 0 | 395 | 0 | 0 |
| 7 | Sale of live stock ... | | | | 4 | 8 | 0 | 4 | 8 | 0 |
| 8 | Do. trees etc. ... | | | | 18 | 0 | 0 | 18 | 0 | 0 |
| 9 | Subscription for Eribakta Nainar Uthsavam ... | | | | 13 | 7 | 7 | 13 | 7 | 7 |
| | Total Rs. ... | 3475 | 5 | 10 | 2475 | 11 | 10 | 5951 | 1 | 8 |
| | Opening Balauce ... | 8664 | 8 | 11 | 9198 | 12 | 2 | 8664 | 8 | 11 |
| | Grand Total .. | 12139 | 14 | 9 | 11674 | 8 | 0 | 14615 | 10 | 7 |

| Item No. | DISBURSEMENTS (செலவு) | Amouut feom 1st January to 31st Dec. 1920 Rs. | A. | P. | Amount from 1st January to 30th June 1921. Rs. | A. | P. | Total. Rs. | A. | P. |
|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Nithiappadi ... | 1048 | 0 | 0 | 452 | 8 | 0 | 1500 | 8 | 0 |
| 2 | Aruthra Tharsanam ... | 114 | 3 | 6 | 0 | 0 | 0 | 114 | 3 | 6 |
| 3 | Thanurmatham 1919 Rs 14-12—2/1920 23—0-10 ... | 37 | 13 | 0 | 17 | 2 | 0 | 54 | 15 | 0 |
| 4 | Maharasankranthi ... | 14 | 14 | 6 | 6 | 8 | 0 | 21 | 6 | 6 |
| 5 | Thai Sukravaram ... | 18 | 4 | 0 | 14 | 4 | 0 | 32 | 8 | 0 |
| 6 | Thai Pusam ... | 12 | 14 | 10 | 15 | 6 | 10 | 28 | 5 | 8 |
| 7 | Mahasivarathiri ... | 3 | 2 | 6 | 3 | 2 | 6 | 6 | 5 | 0 |
| 8 | Rathothsavam ... | 915 | 4 | 3 | 1015 | 8 | 7 | 1930 | 12 | 10 |
| 9 | Chandragrahanam ... | 3 | 9 | 4 | 0 | 0 | 0 | 3 | 9 | 4 |
| 10 | Vishupanchangasravanam ... | 0 | 12 | 4 | 0 | 13 | 10 | 1 | 10 | 2 |
| 11 | Agni Nakshatram ... | 15 | 15 | 7 | 15 | 15 | 7 | 31 | 15 | 2 |
| 12 | Ani Thirumanjanam ... | 7 | 10 | 0 | 0 | 0 | 0 | 7 | 10 | 0 |
| 13 | Adi Sukravaram ... | 14 | 1 | 0 | 0 | 0 | 0 | 14 | 1 | 0 |
| 14 | Adi Puram ... | 13 | 12 | 0 | 0 | 0 | 0 | 13 | 12 | 0 |
| 15 | Adi 18th (Pathinettamber) ... | 7 | 15 | 1 | 0 | 0 | 0 | 7 | 15 | 1 |
| 16 | Vinayakachathurthi ... | 3 | 6 | 7 | 0 | 0 | 0 | 3 | 6 | 7 |
| 17 | Avani Moolam ... | 13 | 10 | 0 | 0 | 0 | 0 | 13 | 10 | 0 |
| 18 | Eribaktha Nainar ... | 13 | 7 | 7 | 0 | 0 | 0 | 13 | 7 | 7 |
| 19 | Navarathri (including Sarasvathi Puja & Vijaya-[dasami ... | 33 | 1 | 2 | 0 | 0 | 0 | 33 | 1 | 2 |
| 20 | Annabishegam ... | 40 | 14 | 0 | 0 | 0 | 0 | 40 | 14 | 0 |
| 21 | Deepavali ... | 5 | 0 | 5 | 0 | 0 | 0 | 5 | 0 | 5 |
| 22 | Skantha Shasti ... | 20 | 11 | 2 | 0 | 0 | 0 | 20 | 11 | 2 |
| 23 | Thirukkarthigai ... | 48 | 3 | 4 | 0 | 0 | 0 | 48 | 3 | 4 |
| 24 | Salaries to the Staff ... | 216 | 0 | 0 | 132 | 0 | 0 | 348 | 0 | 0 |
| 25 | Salary of Clerk under the trustee ... | 36 | 0 | 0 | 48 | 0 | 0 | 84 | 0 | 0 |
| 26 | Municipal Taxes etc. ... | 23 | 15 | 5 | 23 | 15 | 5 | 47 | 14 | 10 |
| 27 | Contingencies. Stationery etc. ... | 3 | 2 | 0 | 1 | 1 | 0 | 4 | 3 | 0 |
| 28 | Repairs to Vessels ... | 6 | 11 | 0 | 0 | 0 | 0 | 6 | 11 | 0 |
| 29 | „ Buildings ... | 68 | 15 | 0 | 52 | 14 | 0 | 121 | 13 | 0 |
| 30 | „ Gardens etc. ... | 16 | 4 | 0 | 0 | 0 | 0 | 16 | 4 | 0 |
| 31 | „ Bandy etc., ... | 9 | 4 | 0 | 0 | 0 | 0 | 9 | 4 | 0 |
| 32 | „ Pandal etc. ... | | | | 21 | 9 | 6 | 21 | 9 | 6 |
| 33 | Purchases of Vessels ... | 5 | 1 | 0 | 0 | 0 | 0 | 5 | 1 | 0 |
| 34 | „ Cloths ... | 141 | 8 | 0 | 0 | 0 | 0 | 141 | 8 | 0 |
| 35 | „ Locks etc. ... | 7 | 12 | 0 | 0 | 0 | 0 | 7 | 12 | 0 |
| 36 | Arthothaya Mahothayam ... | | | | 17 | 6 | 0 | 17 | 6 | 0 |
| 37 | Printing Charges ... | | | | 2 | 12 | 0 | 2 | 12 | 0 |
| 38 | Thandal Cooly ... | | | | 20 | 0 | 6 | 20 | 0 | 6 |
| 39 | Kist etc. ... | | | | 103 | 1 | 0 | 103 | 1 | 0 |
| 40 | Purchase of 2 Poochakrakkudai ... | | | | 35 | 0 | 0 | 35 | 0 | 0 |
| | Total Rs. ... | 2941 | 2 | 7 | 1999 | 0 | 9 | 4940 | 3 | 4 |
| | Closing Balance ... | 9198 | 12 | 2 | 9675 | 7 | 3 | 9675 | 7 | 3 |
| | Grand Total ... | 12139 | 14 | 9 | 11674 | 8 | 0 | 14615 | 10 | 7 |

R



(Signed) T. C. STRENIVASA IYENGAR. *Auditor 24—10—21*

ANNEXURE F 2

# Statement of receipts and disbursements of Sri Abayaprathana Renganathaswami Temple, Karur.

Jegam & Co., Teppakulam.

| Item No. | RECEIPTS (வரவு) | Amount from Jany. 20 to 31st December 1920. Rs. | a. | p. | Amount from Jany. 21 to 30th June 1921 Rs. | a. | p. | Total. Rs. | a. | p. |
|---|---|---|---|---|---|---|---|---|---|---|
| | Total Receipts Rs ... | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Opening Balance Rs ... | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Closing Balance Rs ... | 3191 | 12 | 11 | 4557 | 10 | 4 | 4557 | 10 | 4 |
| | Grand Total ... | 3191 | 12 | 11 | 4557 | 10 | 4 | 4557 | 10 | 4 |

| Item No. | DISBURSEMENTS (செலவு) | Amount from Jany. 20 to 31st December 1920. Rs. | a. | p. | Amount from Jany. 21 to 30th June 1921 Rs. | a. | p. | Total. Rs. | a. | p. |
|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Nithiappadi ... | 496 | 2 | 8 | 195 | 10 | 4 | 691 | 13 | 0 |
| 2 | Friday and Tuesdays (Abishegam) to Nainar ... | 55 | 3 | 7 | 17 | 13 | 7 | 73 | 1 | 2 |
| 3 | Thanur Masam ... | 19 | 8 | 11 | 7 | 3 | 0 | 26 | 11 | 11 |
| 4 | Mahara Sankiranthi ... | 3 | 3 | 8 | 3 | 6 | 9 | 6 | 10 | 5 |
| 5 | Ugadi ... | 2 | 7 | 9 | 2 | 6 | 7 | 4 | 14 | 4 |
| 6 | Grahanam ... | 2 | 4 | 2 | 0 | 0 | 0 | 2 | 4 | 2 |
| 7 | Chitra Vishu ... | 2 | 15 | 4 | 2 | 1 | 2 | 5 | 0 | 6 |
| 8 | Vyhasi visagam and special Abishegam | 3 | 12 | 8 | 0 | 0 | 0 | 3 | 12 | 8 |
| 9 | Jeshtabishegam ... | 9 | 13 | 0 | 0 | 0 | 0 | 9 | 13 | 0 |
| 10 | Adi 18th (Perukku) ... | 1 | 8 | 1 | 0 | 0 | 0 | 1 | 8 | 1 |
| 11 | Gokulashtami ... | 15 | 8 | 11 | 0 | 0 | 0 | 15 | 8 | 11 |
| 12 | Navarathiri, including Vijayadasami, Ayuda-[pooja etc. | 50 | 0 | 5 | 0 | 0 | 0 | 50 | 0 | 5 |
| 13 | Deepavali ... | 21 | 13 | 3 | 0 | 0 | 0 | 21 | 13 | 3 |
| 14 | Karthigai ... | 12 | 14 | 11 | 0 | 0 | 0 | 12 | 14 | 11 |
| 15 | (சில்லரை) Micellaneous expenses ... | 10 | 1 | 3 | 0 | 0 | 0 | 10 | 1 | 3 |
| 16 | Staff's Salaries ... | 202 | 0 | 0 | 109 | 0 | 0 | 311 | 0 | 0 |
| 17 | Sathalvar ... | 14 | 2 | 0 | 1 | 1 | 0 | 15 | 3 | 0 |
| 18 | Rathasapthami ... | 2 | 9 | 11 | 2 | 2 | 5 | 4 | 12 | 4 |
| 19 | Constructing, New Madappalli South Mathil or wall | 1405 | 11 | 8 | 0 | 0 | 0 | 1405 | 11 | 8 |
| 20 | Addition to Dwajasthambam ... | 29 | 7 | 6 | 0 | 0 | 0 | 29 | 7 | 6 |
| 21 | Margali, Uthsavam :— For 1919 Rs. 188—10—5 ,, 1920 Rs. 208—15—0 ... | 397 | 9 | 5 | 0 | 0 | 0 | 397 | 9 | 5 |
| 22 | Rathothsavam ... | 432 | 13 | 10 | 398 | 7 | 5 | 831 | 5 | 3 |
| 23 | Repairs to Locks ... | | | | 2 | 2 | 0 | 2 | 2 | 0 |
| 24 | Repairs to vessels ... | | | | 0 | 14 | 0 | 0 | 14 | 0 |
| 25 | Purchasing measures etc. ... | | | | 1 | 1 | 0 | 1 | 1 | 0 |
| 26 | Constructing new doors ... | | | | 622 | 8 | 2 | 622 | 8 | 2 |
| | Total charges Rs .. | 3191 | 12 | 11 | 1365 | 13 | 5 | 4557 | 10 | 4 |
| | Opening Balance ... | 0 | 0 | 0 | 3191 | 12 | 11 | 0 | 0 | 0 |
| | Grand Total ... | 3191 | 12 | 11 | 4557 | 10 | 4 | 4557 | 10 | 4 |

(Signed) T. C. STRENIVASA IYENGAR,
*Auditor. 24—10—21.*

## ANNEXURE F 3

Jegam & Co., Teppakulam.

### Statement of receipts and disbursements of Sri Kalyana Venkataramanaswami Coil, Thanthoni.

| Item No. | RECEIPTS (வரவு) | Amount from 1st January to 31st Decr. 1920. Rs. | a. | p. | Amount from 1st January to 30th June 1921. Rs. | a. | p. | Total. Rs. | a. | p. |
|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Paditharam ... | 1725 | 0 | 0 | 1725 | 0 | 0 | 3450 | 0 | 0 |
| 2 | Sale of live-stock ... | 117 | 12 | 0 | 16 | 4 | 0 | 134 | 0 | 0 |
| 3 | Sibbandi Manyam ... | 15 | 0 | 0 | | | | 15 | 0 | 0 |
| 4 | Mudikuthagai (Upper class) ... | 310 | 0 | 0 | 25 | 0 | 0 | 335 | 0 | 0 |
| 5 | Do. (Lower class) Pallars etc. ... | 50 | 0 | 0 | | | | 50 | 0 | 0 |
| 6 | Bazaar rent ... | 172 | 7 | 6 | | | | 172 | 7 | 6 |
| 7 | Income from boring of devoteis ... | 5 | 0 | 0 | 2 | 4 | 0 | 7 | 4 | 0 |
| 8 | Kasarathayam ... | 140 | 3 | 9 | 37 | 10 | 3 | 177 | 14 | 0 |
| 9 | Thundu Manyam (Thanthoni) ... | 108 | 0 | 4 | 175 | 15 | 0 | 283 | 15 | 4 |
| 10 | Do. do. Renganathaswami ... | 17 | 15 | 10 | 57 | 8 | 6 | 75 | 8 | 4 |
| 11 | Sale of Paddy ... | | | | 6 | 14 | 0 | 6 | 14 | 0 |
| 12 | Sale of cloths ... | | | | 8 | 8 | 0 | 8 | 8 | 0 |
| | Total Receipt Rs ... | 2661 | 7 | 5 | 2054 | 15 | 9 | 4716 | 7 | 2 |
| | Opening Balance | 0 | 0 | 0 | 0 | 9 | 0 | 0 | 0 | 0 |
| | Closing Balance | 89 | 7 | 8 | 0 | 0 | 0 | 89 | 7 | |
| | Grand Total ... | 2750 | 15 | 1 | 2054 | 15 | 9 | 4805 | 14 | 10 |

| Item No. | DISBURSEMENTS (செலவு) | Amount from 1st January to 31st Decr. 1920. Rs. | a. | p. | Amount from 1st January to 30th June 1921. Rs | a. | p. | Total. Rs. | a. | p. |
|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Nithiappadi ... | 547 | 5 | 8 | 245 | 14 | 5 | 793 | 4 | 1 |
| 2 | Thanur Matham ... | 18 | 8 | 10 | 7 | 5 | 0 | 25 | 13 | 10 |
| 3 | Mahara Sankranthi ... | 3 | 0 | 9 | 2 | 1 | 1 | 5 | 1 | 10 |
| 4 | Rathasapthami ... | 2 | 9 | 8 | 1 | 13 | 11 | 4 | 7 | 7 |
| 5 | Masi Magam ... | 3 | 14 | 4 | 3 | 8 | 10 | 7 | 7 | 2 |
| 6 | Masi-Kar-Festival ... | 182 | 7 | 0 | 189 | 8 | 3 | 371 | 15 | 3 |
| 7 | Ugadi ... | 2 | 6 | 9 | 1 | 13 | 6 | 4 | 4 | 3 |
| 8 | Chitra Vishu ... | 11 | 12 | 2 | 13 | 2 | 9 | 24 | 14 | 11 |
| 9 | Do. Poornami ... | 1 | 14 | 2 | 1 | 8 | 6 | 3 | 6 | 8 |
| 10 | Grahanam ... | 2 | 12 | 2 | 0 | 0 | 0 | 2 | 12 | 2 |
| 11 | Vygasi Visagam ... | 1 | 10 | 9 | 1 | 6 | 9 | 3 | 1 | 6 |
| 12 | Ani Jeshtabishegam ... | 2 | 2 | 6 | 0 | 0 | 0 | 2 | 2 | 6 |
| 13 | Adi 18 Pathinettamber ... | 1 | 6 | 8 | 0 | 0 | 0 | 1 | 6 | 8 |
| 14 | Gokulashtami ... | 15 | 13 | 0 | 0 | 0 | 0 | 15 | 13 | 0 |
| 15 | Navarathiri including Vijayadasami Ayuda Puja etc | 37 | 14 | 6 | 0 | 9 | 0 | 37 | 14 | 6 |
| 16 | Brimhothsavam ... | 533 | 6 | 6 | 0 | 0 | 0 | 533 | 6 | 6 |
| 17 | Salaries of Staff ... | 380 | 0 | 0 | 212 | 0 | 0 | 592 | 0 | 0 |
| 18 | Sathalwar ... | 3 | 0 | 0 | 2 | 4 | 0 | 5 | 4 | 0 |
| 19 | Repairs to vessels of Madappalli ... | 5 | 11 | 0 | 3 | 7 | 6 | 9 | 2 | 6 |
| 20 | Charges for Officials' visits ... | 2 | 4 | 6 | 0 | 0 | 0 | 2 | 4 | 6 |
| 21 | Kist ... | 1 | 13 | 7 | 0 | 0 | 0 | 1 | 13 | 7 |
| 22 | Miscellaneous articles purchased ... | 2 | 4 | 0 | 7 | 0 | 0 | 9 | 4 | 0 |
| 23 | Deepavali ... | 4 | 7 | 11 | 0 | 0 | 0 | 4 | 7 | 11 |
| 24 | Karthigai ... | 9 | 10 | 8 | 0 | 0 | 0 | 9 | 10 | 8 |
| 25 | Teppakulam repairs ... | 119 | 11 | 0 | 0 | 0 | 0 | 119 | 11 | 0 |
| 26 | Court expenses .. | 32 | 15 | 0 | 123 | 10 | 0 | 156 | 9 | 0 |
| 27 | New Jewels, made Muthukavacham ... | 226 | 0 | 0 | 0 | 0 | 0 | 226 | 0 | 0 |
| 28 | Alankarapeedam made ... | 143 | 15 | 0 | 0 | 0 | 0 | 143 | 15 | 0 |
| 29 | Repairs to jewels ... | 385 | 9 | 0 | 0 | 4 | 0 | 385 | 13 | 0 |
| 30 | Sanitation charges .. | 64 | 8 | 0 | 0 | 0 | 0 | 64 | 8 | 0 |
| 31 | Jala Samprokshanai to Uthsavar ... | | | | 144 | 8 | 9 | 144 | 8 | 9 |
| | Total Charges Rs. ... | 2750 | 15 | 1 | 961 | 5 | 3 | 3712 | 4 | 4 |
| | Opening Balance | 0 | 0 | 0 | 89 | 7 | 8 | 89 | 7 | 8 |
| | Closing Balance | 0 | 0 | 0 | 1004 | 2 | 10 | 1004 | 2 | 10 |
| | Grand Total ... | 2750 | 15 | 1 | 2054 | 15 | 9 | 4805 | 14 | 10 |

(Sd.) T. C. STRENIVASA IYENGAR,
*Auditor, 24—10—21.*

ANNEXURE F 4

## Statement of receipts and disbursements of Sri Kalyana Prasannavenkata Ramanaswami Coil, Vellianai

Jegam & Co., Teppakulam.

| Item No. | RECEIPTS (வரவு) | Amount for the period from 1st Jany to. 31st Dec. 20 Rs | a. | p. | Amount for the period from 1st Jany. to 30 June 1921 Rs. | a. | p. | Total Rs. | a. | p |
|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Paditharam ... | 755 | 12 | 4 | 645 | 12 | 2 | 1401 | 8 | 6 |
| 2 | Hundi ... | 2771 | 3 | 9 | 0 | 0 | 0 | 2771 | 3 | 9 |
| 3 | Gaslight income ... | 10 | 0 | 0 | 0 | 0 | 0 | 10 | 0 | 0 |
| 4 | Kasar Athayam ... | 7 | 8 | 0 | 4 | 1 | 0 | 11 | 9 | 0 |
| 5 | Sibbandi Manyam. ... | 0 | 0 | 0 | 25 | 0 | 0 | 25 | 0 | 0 |
| 6 | Rathothsava income ... | 0 | 0 | 0 | 23 | 9 | 0 | 23 | 9 | 0 |
| | Total Rs. ... | 3544 | 8 | 1 | 698 | 6 | 2 | 4242 | 14 | 3 |
| | Opening Balance Rs. ... | 140 | 4 | 2 | 1323 | 9 | 5 | 140 | 4 | 2 |
| | Grand Total Rs. ... | 3684 | 12 | 3 | 2021 | 15 | 7 | 4383 | 2 | 5 |

| Item No. | DISBURSEMENTS (செலவு) | Amount for the period from 1st Jany. to 31st Dec. 20 Rs. | a. | p. | Amount for the period from 1st Jan. to 30th June 1921 Rs. | a. | p. | Total Rs. | a. | p. |
|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Nithiappadi ... | 136 | 14 | 0 | 74 | 4 | 0 | 211 | 2 | 0 |
| 2 | Masappirappu ... | 8 | 12 | 0 | 4 | 13 | 0 | 13 | 9 | 0 |
| 3 | Nanthitheepam ... | 35 | 4 | 6 | 19 | 2 | 0 | 54 | 6 | 6 |
| 4 | Swargavasal Ekadesi ... | 2 | 0 | 10 | 4 | 8 | 10 | 6 | 9 | 8 |
| 5 | Thanurmatham ... | 3 | 6 | 0 | 3 | 6 | 0 | 6 | 12 | 0 |
| 6 | Thai Sankaranthi ... | 2 | 8 | 4 | 2 | 0 | 4 | 4 | 8 | 8 |
| 7 | Thai Pusam ... | 0 | 13 | 2 | 0 | 13 | 2 | 1 | 10 | 4 |
| 8 | Masi Magam ... | 0 | 13 | 2 | 2 | 14 | 2 | 3 | 11 | 4 |
| 9 | Ugadi ... | 1 | 3 | 1 | 2 | 15 | 1 | 4 | 2 | 2 |
| 10 | Chitrapoornami ... | 0 | 15 | 3 | 0 | 15 | 3 | 1 | 14 | 6 |
| 11 | Agni Nakshatram ... | 1 | 1 | 2 | 1 | 1 | 2 | 2 | 2 | 4 |
| 12 | Grahanam ... | 1 | 1 | 2 | 0 | 0 | 0 | 1 | 1 | 2 |
| 13 | Vygasi Rathosthavam ... | 438 | 14 | 3 | 416 | 5 | 11 | 855 | 4 | 2 |
| 14 | Ani Jashtabishagam ... | 1 | 15 | 6 | 1 | 15 | 6 | 3 | 15 | 0 |
| 15 | Adi 18th Pathinettamber ... | 1 | 13 | 8 | 0 | 0 | 0 | 1 | 13 | 8 |
| 16 | Avaniavittam ... | 0 | 8 | 7 | 0 | 0 | 0 | 0 | 8 | 7 |
| 17 | Gokulashtami ... | 3 | 11 | 3 | 0 | 0 | 0 | 3 | 11 | 3 |
| 18 | Pirattasi. Saturdays ... | 1 | 1 | 2 | 0 | 0 | 0 | 1 | 1 | 2 |
| 19 | Navarathiri (including Vijayadesami etc. ... | 18 | 12 | 6 | 0 | 0 | 0 | 18 | 12 | 6 |
| 20 | Deepavali ... | 14 | 11 | 7 | 0 | 8 | 0 | 14 | 11 | 7 |
| 21 | Karthigai Deepam ... | 6 | 12 | 1 | 0 | 0 | 0 | 6 | 12 | 1 |
| 22 | Thai and Masi Rathasapthami ... | 0 | 13 | 2 | 0 | 13 | 2 | 1 | 10 | 4 |
| 23 | Land Cess ... | 54 | 14 | 0 | 58 | 9 | 11 | 113 | 7 | 11 |
| 24 | Contribution to Committee ... | 20 | 0 | 0 | 20 | 0 | 0 | 40 | 0 | 0 |
| 25 | Stationery .. | 9 | 8 | 0 | 6 | 2 | 0 | 15 | 10 | 0 |
| 26 | Cartage etc., ... | 5 | 4 | 6 | 0 | 12 | 0 | 6 | 0 | 6 |
| 27 | Peon's batta ... | 0 | 5 | 1 | 0 | 0 | 0 | 0 | 5 | 1 |
| 28 | Repairing vessels ... | 6 | 0 | 0 | 0 | 0 | 0 | 6 | 0 | 0 |
| 29 | Eakadeses ... | 1 | 10 | 4 | 0 | 0 | 0 | 1 | 10 | 4 |
| 30 | Repairs to the walls of the temple ... | 1579 | 10 | 6 | 0 | 0 | 0 | 1579 | 10 | 6 |
| 31 | Thandal Cooly ... | 0 | 0 | 0 | 12 | 0 | 0 | 12 | 0 | 0 |
| 32 | Court Expenses ... | 0 | 0 | 0 | 26 | 2 | 0 | 26 | 2 | 0 |
| 33 | Postage charges ... | 0 | 0 | 0 | 0 | 7 | 6 | 0 | 7 | 6 |
| | Total Rs. ... | 2361 | 2 | 10 | 660 | 1 | 0 | 3021 | 3 | 10 |
| | Closing Balance Rs. ... | 1323 | 9 | 5 | 1361 | 14 | 7 | 1361 | 14 | 7 |
| | Grand Total Rs. ... | 3684 | 12 | 3 | 2021 | 15 | 7 | 4383 | 2 | 5 |

(Signed) T. C. STRENIVASA IYENGAR,
*Auditor. 24—10—21.*

## ANNEXURE F 5

### Statement of receipts and disbursements of Veerapandeswaraswami Coil, Mukanankurichi.

Jegam & Co., Teppakulam.

| Item No. | RECEIPTS (வரவு) | Amount for the period from 1st Jany to. 31st Dec. 20 Rs. | a. | p. | Amount for the period from 1st Jany. to 30 June 1921 Rs. | a. | p. | Total Rs. | a. | p. |
|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Paditharam ... | 215 | 0 | 10 | 72 | 9 | 0 | 287 | 9 | 10 |
| 2 | Sibbandhi Manium ... | 20 | 9 | 10 | 3 | 0 | 0 | 23 | 9 | 10 |
| | Total Rs. ... | 235 | 10 | 8 | 75 | 9 | 0 | 311 | 3 | 8 |
| | Opening Balance Rs. ... | 0 | 10 | 1 | 34 | 12 | 3 | 0 | 10 | 1 |
| | Total Rs. ... | 236 | 4 | 9 | 110 | 5 | 3 | 311 | 13 | 9 |

| Item No. | DISBURSEMENTS (செலவு) | Amount for the period from 1st Jany. to 31st Dec. 20 Rs. | a. | p. | Amount for the period from 1st Jan. to 30th June 1921 Rs. | a. | p. | Total Rs. | a. | p. |
|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Nithiappadi ... | 84 | 1 | 6 | 50 | 0 | 0 | 134 | 1 | 6 |
| 2 | Thanurmatham ... | 6 | 0 | 0 | 0 | 0 | 0 | 6 | 0 | 0 |
| 3 | Deepavali ... | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 |
| 4 | Krithigai ... | 4 | 0 | 0 | 0 | 0 | 0 | 4 | 0 | 0 |
| 5 | Ugadi ... | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 |
| 6 | Sivarathiri ... | 6 | 0 | 0 | 0 | 0 | 0 | 6 | 0 | 0 |
| 7 | Government kist ... | 54 | 3 | 3 | 30 | 0 | 0 | 84 | 3 | 3 |
| 8 | Stationery ... | 0 | 15 | 0 | 0 | 0 | 0 | 0 | 15 | 0 |
| 9 | Thandal cooly ... | 12 | 0 | 0 | 0 | 0 | 0 | 12 | 0 | 0 |
| 10 | Travelling allowance of clerk Thanthoni Rayer, Committee Office ... | 21 | 12 | 9 | 6 | 11 | 5 | 28 | 8 | 2 |
| 11 | Contribution, to the Committee ... | 8 | 0 | 0 | 0 | 0 | 0 | 8 | 0 | 0 |
| 12 | Extra Gurukkal, engaged ... | 2 | 8 | 0 | 0 | 0 | 0 | 2 | 8 | 0 |
| | Total Rs. ... | 201 | 8 | 6 | 86 | 11 | 5 | 288 | 3 | 11 |
| | Closing Balance Rs. ... | 34 | 12 | 3 | 23 | 9 | 10 | 23 | 9 | 10 |
| | Total Rs. ... | 236 | 4 | 9 | 110 | 5 | 3 | 311 | 13 | 9 |

(Sd.) T. C. STRENIVASA IYENGAR,
*Auditor, 24—10—21.*

## ANNEXURE F 6

**Statement of receipts and disbursements of Sri Pushpavananathaswami, Coil Vettamangalam**

Jegam & Co., Teppakulam.

| Item No. | RECEIPTS (வரவு) | Fasli from 1st July 20 to 30th January 21 Amount Rs. | A. | P. | Item No. | DISBURSEMENTS (செலவு) | Fasli from 1st June 20 to 30th January 21 Amount Rs. | A. | P. |
|---|---|---|---|---|---|---|---|---|---|
| 1 | Paditharam ... | 104 | 13 | 0 | 1 | Nithiappadi ... | 52 | 15 | 0 |
| | | | | | 2 | Adi Uthsavam ... | 1 | 12 | 0 |
| | | | | | 3 | Vinayakachathurthi ... | 1 | 12 | 0 |
| | | | | | 4 | Navarathri, including cloths purchased ... | 25 | 0 | 0 |
| | | | | | 5 | Deepavali ... | 1 | 12 | 0 |
| | | | | | 6 | Krithigai ... | 1 | 12 | 0 |
| | | | | | 7 | Thiruvathirai ... | 1 | 12 | 0 |
| | | | | | 8 | Sankaranthi ... | 6 | 0 | 0 |
| | | | | | 9 | Sivarathiri ... | 1 | 8 | 0 |
| | | | | | 10 | Yugadi Pandigai ... | 1 | 8 | 0 |
| | | | | | 11 | Agni Nakshatram ... | 1 | 12 | 0 |
| | | | | | 12 | Sweeper's Salary .. | 6 | 0 | 0 |
| | | | | | 13 | Chandragrahanam .. | 1 | 8 | 0 |
| | Total Rs. ... | 104 | 13 | 0 | | Total Rs. ... | 104 | 15 | 0 |
| | Closing Balance ... | 0 | 2 | 0 | | Opening Balance ... | 0 | 0 | 0 |
| | Total Rs. ... | 104 | 15 | 0 | | Total Rs. ... | 104 | 15 | 0 |

(Sd.) T. C. STRENIVASA IYENGAR,

*Auditor 24—10—21.*

ANNEXURE F 7

## STATEMENT OF RECEIPTS AND DISBURSEMENTS OF THE SRI BALASUBRA-MANIASWAMI COVIL, PUNJAI PUHALUR.

Jegam & Co., Teppakulam.

| Item No. | RECEIPTS (வரவு) | Amount from 1st July 20 to 30 June 21 Rs. | A. | P. | Item No. | DISBURSEMENTS (செலவு) | Amount from 1st July 20 to 30 June 21 Rs. | A. | P. |
|---|---|---|---|---|---|---|---|---|---|
| 1 | Palitharam ... | 500 | 15 | 0 | 1 | Nithiappadi ... | 138 | 12 | 5 |
| 2 | Sale of trees etc. ... | 192 | 0 | 0 | 2 | Amavasai ... | 4 | 8 | 0 |
| 3 | Do. live stock ... | 72 | 0 | 0 | 3 | Masappirappu ... | 4 | 2 | 0 |
| 4 | Do. oil ... | 14 | 1 | 0 | 4 | Adi 18th Pathinettamber ... | 9 | 14 | 3 |
| 5 | Hundi ... | 22 | 5 | 8 | 5 | Avani Moolam ... | 2 | 0 | 0 |
| 6 | Bazaar rent ... | 10 | 4 | 0 | 6 | Vinayakachathurthi .. | 2 | 4 | 0 |
| 7 | Kanikkais for purchase of Silk etc. ... | 16 | 0 | 0 | 7 | Navarathiri etc. ... | 28 | 0 | 9 |
| 8 | Thri Sambavanai ... | 2 | 0 | 0 | 8 | Annaabishegam ... | 1 | 14 | 0 |
| 9 | Income from Sura-Samharam ... | 3 | 10 | 0 | 9 | Soorasumharam ... | 146 | 7 | 10 |
| | | | | | 10 | Rathothsavam ... | 446 | 0 | 0 |
| | | | | | 11 | Karthigai Deepam ... | 4 | 4 | 4 |
| | | | | | 12 | Thanurmatham ... | 7 | 12 | 5 |
| | | | | | 13 | Sivarathiri ... | 3 | 9 | 0 |
| | | | | | 14 | Ugathi ... | 3 | 4 | 6 |
| | | | | | 15 | Purchase of (2) Puchakravala-kudai ... | 44 | 0 | 0 |
| | Total Rs. ... | 833 | 3 | 8 | | Total Rs. ... | 846 | 13 | 6 |
| | Closing Balance last month ... | 186 | 9 | 2 | | Opening Balance Rs. ... | 172 | 15 | 4 |
| | Grand Total Rs. ... | 1019 | 12 | 10 | | Grand Total Rs. ... | 1019 | 12 | 10 |

(Signed) T. C. STRENIVASA IYENGAR,
*Auditor 24—10—21.*

## ANNEXURE F 8

### Statement of receipts and disbursements of Sri Balasubramaniaswami Coil, Vennaimalai.

Jegam & Co., Teppakulam.

| Item No. | RECEIPTS (வரவு) | Amount from 1st January to 31st Decr. 1920. Rs. | A. | P. | Amount from 1st January to 30th June 1921. Rs. | A. | P. | Total. Rs. | A. | P. |
|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Padithiram ... | 83 | 1 | 10 | 32 | 9 | 7 | 115 | 11 | 5 |
| 2 | Sale of live-stock ... | 47 | 12 | 0 | 12 | 0 | 0 | 59 | 12 | 0 |
| 3 | Hundi ... | 16 | 2 | 3 | 19 | 2 | 9 | 35 | 5 | 0 |
| 4 | Income from Brimhothsavam ... | 10 | 0 | 0 | 0 | 0 | 0 | 10 | 0 | 0 |
| 5 | Sale of Kolandavarai ... | 39 | 12 | 0 | 28 | 12 | 0 | 68 | 8 | 0 |
| 6 | Subscription for Brimhothsavam ... | 234 | 3 | 10 | 161 | 2 | 0 | 395 | 5 | 10 |
| | Total Rs. ... | 430 | 15 | 11 | 253 | 10 | 4 | 684 | 10 | 3 |
| | Closing Balance ... | 12 | 13 | 7 | 84 | 7 | 11 | 97 | 5 | 6 |
| | Grand Total Rs. ... | 443 | 13 | 6 | 338 | 2 | 3 | 781 | 15 | 9 |

| Item No. | DISBURSEMENTS (செலவு) | Amount from 1st January to 31st Decr. 1920. Rs. | A. | P | Amount from 1st January to 30th June 1921. Rs. | A | P. | Total. Rs. | A. | P. |
|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Nithiappadi ... | 68 | 7 | 0 | 33 | 15 | 0 | 102 | 6 | 0 |
| 2 | Kist (Road cess etc.) ... | 12 | 8 | 8 | 13 | 6 | 6 | 25 | 15 | 2 |
| 3 | Karthigai Somavaram ... | 0 | 3 | 0 | 0 | 0 | 0 | 0 | 3 | 0 |
| 4 | Skantha Shashti ... | 27 | 4 | 10 | 0 | 0 | 0 | 27 | 4 | 10 |
| 5 | Agni Nakshatram ... | 2 | 9 | 6 | 4 | 2 | 3 | 6 | 11 | 9 |
| 6 | Chitra Varushappirappu ... | 0 | 4 | 0 | 0 | 0 | 0 | 0 | 4 | 0 |
| 7 | Annabishegam .. | 0 | 8 | 3 | 0 | 0 | 0 | 0 | 8 | 3 |
| 8 | Brimhothsavam ... | 325 | 12 | 3 | 280 | 1 | 3 | 605 | 13 | 6 |
| 9 | Contribution to Committee ... | 3 | 8 | 0 | 3 | 8 | 0 | 7 | 0 | 0 |
| 10 | Purchases iron materials etc. .. | 2 | 13 | 0 | 0 | 0 | 0 | 2 | 12 | 0 |
| 11 | Thai Sankaranthi ... | 0 | 0 | 0 | 2 | 0 | 0 | 2 | 0 | 0 |
| 12 | Sivarathiri ... | 0 | 0 | 0 | 1 | 1 | 3 | 1 | 1 | 3 |
| | Total Rs. ... | 443 | 13 | 6 | 338 | 2 | 3 | 781 | 15 | 9 |
| | Opening Balance ... | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Grand Total Rs. ... | 443 | 13 | 6 | 338 | 2 | 3 | 781 | 15 | 9 |

(Signed) T. C. STRENIVASA IYENGAR,
*Auditor. 24—10—21.*

## Statement of Receipts and Disbursements of Sri Raveeswaraswami Coil, Vangal.

Jegam & Co., Teppakulam.

| Item No. | RECEIPTS (வரவு) | Amount from Jany. 20 to 31st December 1920. Rs. | A. | P. | Amount from Jany. 21 to 30th June 1921 Rs. | A. | P. | Total. Rs. | A. | P. |
|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Padithiram ... | 127 | 0 | 0 | 164 | 15 | 0 | 291 | 15 | 0 |
| 2 | Sales of produce such as Elavankai plantain and Kathu etc. ... | 11 | 0 | 0 | 15 | 4 | 6 | 26 | 4 | 6 |
| 3 | Lease of cocoanut tope ... | 136 | 0 | 0 | *401 | 0 | 0 | 537 | 0 | 0 |
| 4 | Interest recovered on the above sum of Rs. * 401 ... | | | | 16 | 0 | 0 | 16 | 0 | 0 |
| 5 | Kanikkai ... | 60 | 0 | 0 | | | | 60 | 0 | 0 |
| 6 | Income from Service Inams (Swayampakam Paricharakam) ... | | | | 30 | 0 | 0 | 30 | 0 | 0 |
| | Total Receipts Rs. .. | 334 | 0 | 0 | 627 | 3 | 6 | 961 | 3 | 6 |
| | Opening Balance Rs. ... | 149 | 8 | 9 | 13 | 8 | 0 | 149 | 8 | 9 |
| | Grand Total Rs. ... | 483 | 8 | 9 | 640 | 11 | 6 | 1110 | 12 | 3 |

| Item No. | DISBURSEMENTS (செலவு) | Amount from Jany. 20 to 31st December 1920. Rs. | A. | P. | Amount from Jany. 21 to 30th June 1921. Rs. | A. | P. | Total. Rs. | A. | P. |
|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Nithiappadi ... | 66 | 5 | 8 | 81 | 15 | 11 | 148 | 5 | 7 |
| 2 | Thai Sankiranthi ... | 3 | 6 | 10 | 1 | 9 | 4 | 5 | 0 | 2 |
| 3 | Thai Amavasai ... | 2 | 7 | 6 | 1 | 4 | 4 | 3 | 11 | 10 |
| 4 | Masi Magam ... | 2 | 4 | 4 | | | | 2 | 4 | 4 |
| 5 | Panguni Masappirappu ... | 2 | 6 | 11 | | | | 2 | 6 | 11 |
| 6 | „ Ugadi ... | 2 | 6 | 8 | 1 | 4 | 4 | 3 | 11 | 0 |
| 7 | „ Uthiram ... | 4 | 5 | 3 | 1 | 4 | 4 | 5 | 9 | 7 |
| 8 | Grahanam ... | 1 | 9 | 4 | 1 | 4 | 1 | 2 | 13 | 5 |
| 9 | Vygasi Amavasai ... | 1 | 7 | 9 | | | | 1 | 7 | 9 |
| 10 | Agni Nakshatram ... | 3 | 10 | 10 | 3 | 0 | 9 | 6 | 11 | 7 |
| 11 | Adi Fridays ... | 9 | 6 | 4 | | | | 9 | 6 | 4 |
| 12 | Do. 18th ... | 3 | 3 | 2 | | | | 3 | 3 | 2 |
| 13 | Vinayakachavuthi .. | 3 | 4 | 3 | | | | 3 | 4 | 3 |
| 14 | Stamps etc. for obtaining records ... | 5 | 7 | 0 | | | | 5 | 7 | 0 |
| 15 | Postages ... | 2 | 2 | 0 | | | | 2 | 2 | 0 |
| 16 | Kist for cocoanut tope ... | 3 | 6 | 0 | | | | 3 | 6 | 0 |
| 17 | Committee contribution ... | 6 | 0 | 0 | 6 | 0 | 0 | 12 | 0 | 0 |
| 18 | Repairs to vessels, garden etc. ... | 6 | 6 | 0 | | | | 6 | 6 | 0 |
| 19 | Garden improvement for flower crops ... | 16 | 0 | 0 | | | | 16 | 0 | 0 |
| 20 | Cost of land etc. including registration ... | 135 | 8 | 0 | | | | 135 | 8 | 0 |
| 21 | Making Silver Hastham and Patham to the Deity... | 125 | 0 | 0 | | | | 125 | 0 | 0 |
| 22 | Batta to Kurukkal ... | 3 | 2 | 11 | | | | 3 | 2 | 11 |
| 23 | Avaniavittam expense to Kurukkal ... | 2 | 0 | 0 | | | | 2 | 0 | 0 |
| 24 | Purchase of paddy and rice ... | 58 | 12 | 0 | | | | 58 | 12 | 0 |
| 25 | Navarathiri ... | | | | 29 | 4 | 2 | 29 | 4 | 2 |
| 26 | Deepavali ... | | | | 14 | 12 | 1 | 14 | 12 | 1 |
| 27 | Karthigai, Somavaram ... | | | | 6 | 8 | 2 | 6 | 8 | 2 |
| 28 | Margali Uthsavam including Aruthra Darsanam etc | | | | 26 | 5 | 6 | 26 | 5 | 6 |
| 29 | Thai Fridays ... | | | | 1 | 4 | 1 | 1 | 4 | 1 |
| 30 | Maha Poornami ... | | | | 1 | 4 | 4 | 1 | 4 | 4 |
| 31 | Stationery ... | | | | 2 | 1 | 0 | 2 | 1 | 0 |
| 32 | Staffs' salary, Kurukkal etc ... | | | | 153 | 0 | 0 | 153 | 0 | 0 |
| 33 | Road cess ... | | | | 9 | 11 | 2 | 9 | 11 | 2 |
| 34 | Fencing to cocoanut tope .. | | | | 16 | 4 | 0 | 16 | 4 | 0 |
| 35 | Watering to Do. ... | | | | 10 | 9 | 0 | 10 | 9 | 0 |
| 36 | Railway freight ... | | | | 2 | 0 | 0 | 2 | 0 | 0 |
| | Total charges Rs ... | 470 | 0 | 9 | 370 | 10 | 7 | 840 | 11 | 4 |
| | Opening Balance ... | 13 | 8 | 0 | 270 | 0 | 11 | 270 | 0 | 11 |
| | Grand Total ... | 483 | 8 | 9 | 640 | 11 | 6 | 1110 | 12 | 3 |

(Signed) T. C. STRENIVASA IYENGAR,

*Auditor. 24—10—21*

## ANNEXURE F 10

### Statement of receipts and disbursements of Sri Varadarajaperumal Coil, Vangal.

| Item No. | RECEIPTS (வரவு) | Fasli from Adi to Ani 1330 Amount Rs. | A. | P. | Item No. | DISBURSEMENTS (செலவு) | Fasli from Adi to Ani 1330 Amount Rs. | A. | P. |
|---|---|---|---|---|---|---|---|---|---|
| 1 | Paditharam ... | 29 | 9 | 0 | 1 | Nithiappadi ... | 84 | 0 | 11 |
| 2 | Sibbandi manyam ... | 250 | 0 | 0 | 2 | Vaikunta Ekadesi ... | 3 | 15 | 6 |
| | | | | | 3 | Adi 18 (Pathinettamber) ... | 1 | 7 | 2 |
| | | | | | 4 | Srijayanthi ... | 2 | 3 | 8 |
| | | | | | 5 | Navarathri (including Vijaya-dasami etc. ... | 6 | 6 | 6 |
| | | | | | 6 | Chandragrahanam ... | 1 | 7 | 2 |
| | | | | | 7 | Deepavali ... | 1 | 7 | 2 |
| | | | | | 8 | Thirukkarthigai ... | 8 | 1 | 10 |
| | | | | | 9 | Thai Sankaranthi ... | 1 | 11 | 6 |
| | | | | | 10 | Government kists etc. ... | 13 | 5 | 7 |
| | | | | | 11 | Temple staff Salaries Extra Archagas pay ... | 148 | 0 | 0 |
| | | | | | 12 | Sweeper do. ... | 3 | 0 | 0 |
| | | | | | 13 | Contingencies ... | 3 | 0 | 0 |
| | | | | | 14 | Flower mans pay ... | 10 | 0 | 0 |
| | Total Rs. ... | 279 | 9 | 0 | | Total Rs ... | 288 | 3 | 0 |
| | Closing Balance ... | 847 | 11 | 2 | | Opening Balance ... | 839 | 1 | 2 |
| | Opening Balance ... | 0 | 0 | 0 | | Closing Balance ... | 0 | 0 | 0 |
| | Total Rs. ... | 1127 | 4 | 2 | | Tatal Rs. ... | 1127 | 4 | 2 |

(Sd.) T. C. STRENIVASA IYENGAR,
*Auditor 24—10—21.*

ANNEXURE F 11

# Statement of receipts and disbursements of the Sri Agneswaraswami Coil, Nerur.

Jegam & Co., Teppakulam.

| Item No. | RECEIPTS (வரவு) | Amount from 1st January to 31st Decr. 1920. Rs. | A. | P. | Amount from 1st January to 30th June 1921. Rs. | A. | P. | Total. Rs. | A. | P. |
|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Paditharam ... | 53 | 2 | 0 | 53 | 2 | 0 | 106 | 4 | 0 |
| | Total Rs. ... | 53 | 2 | 0 | 53 | 2 | 0 | 106 | 4 | 0 |
| | Opening Balance ... | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Grand Total Rs. ... | 53 | 2 | 0 | 53 | 2 | 0 | 106 | 4 | 0 |

| Item No. | DISBURSEMENTS (செலவு) | Amount from 1st January to 31st Decr. 1920. Rs. | A. | P. | Amount from 1st January to 30th June 1921. Rs. | A. | P. | Total. Rs. | A. | P. |
|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Nithiappadi ... | 47 | 8 | 5 | 23 | 9 | 1 | 71 | 1 | 6 |
| 2 | Mahasivarathiri ... | 0 | 14 | 4 | 0 | 14 | 4 | 1 | 12 | 8 |
| 3 | Adi 18th (Pathinettamber) ... | 1 | 2 | 2 | 0 | 0 | 0 | 1 | 2 | 2 |
| 4 | Vijayadasami ... | 1 | 3 | 7 | 0 | 0 | 0 | 1 | 3 | 7 |
| 5 | Deepavali ... | 0 | 5 | 7 | 0 | 0 | 0 | 0 | 5 | 7 |
| 6 | Karthigai Deepam ... | 0 | 14 | 4 | 0 | 0 | 0 | 0 | 14 | 4 |
| 7 | Sandal-wood .. | 1 | 1 | 7 | 1 | 1 | 7 | 2 | 3 | 2 |
| | Total Rs. ... | 53 | 2 | 0 | 25 | 9 | 0 | 78 | 11 | 0 |
| | Closing Balance ... | 0 | 0 | 0 | 27 | 9 | 0 | 27 | 9 | 0 |
| | Grand Total Rs. ... | 53 | 2 | 0 | 53 | 2 | 0 | 106 | 4 | 0 |

(Sd.) T. C. STRENIVASA IYENGAR,
*Auditor 24—10—21.*

## ANNEXURE F 12

### Statement of receipts and disbursements of the Sri Varadarajaperumal Coil, Nerur.

Jegam & Co., Teppakulam.

| Item No. | RECEIPTS (வரவு) | Amount for the period from 1st Jany to. 31st Dec. 20 Rs. | A. | P. | Amount for the period from 1st Jany. to 30 June 1921 Rs. | A. | P. | Total Rs. | A. | P. |
|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Paditharam ... | 32 | 5 | 0 | 32 | 5 | 0 | 64 | 10 | 0 |
| | Total Rs. ... | 32 | 5 | 0 | 32 | 5 | 0 | 64 | 10 | 0 |
| | Opening Balance ... | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Grand Total Rs. ... | 32 | 5 | 0 | 32 | 5 | 0 | 64 | 10 | 0 |

| Item No. | DISBURSEMENTS (செலவு) | Amount for the period from 1st Jany. to 31st Dec. 20 Rs | A. | P. | Amount for the period from 1st Jan. to 30th June 1921 Rs. | A. | P. | Total Rs. | A. | P. |
|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Nithiappadi ... | 28 | 8 | 3 | 14 | 2 | 3 | 42 | 10 | 6 |
| 2 | Adi 18th Pathinettamber ... | 0 | 13 | 5 | | | | 0 | 13 | 5 |
| 3 | Gokulashtami ... | 0 | 9 | 5 | | | | 0 | 9 | 5 |
| 4 | Vijayadasami ... | 0 | 9 | 5 | | | | 0 | 9 | 5 |
| 5 | Karthigai Deepam ... | 0 | 12 | 0 | | | | 0 | 12 | 0 |
| 6 | Swargavasal, Ekadesi ... | 0 | 8 | 10 | | | | 0 | 8 | 10 |
| 7 | Sandal-wood ... | 0 | 7 | 8 | 0 | 7 | 8 | 0 | 15 | 4 |
| | Total Rs ... | 32 | 5 | 0 | 14 | 9 | 11 | 46 | 14 | 11 |
| | Closing Balance ... | 0 | 0 | 0 | 17 | 11 | 1 | 17 | 11 | 1 |
| | Grand Total Rs. ... | 32 | 5 | 0 | 32 | 5 | 0 | 64 | 10 | 0 |

(Sd.) T. C. STRENIVASA IYENGAR,
*Auditor, 24—10—21.*

Jegam & Co., Teppakulam.

# ANNEXURE F 13

## Statement of Receipts and Disbursements of the Taluq Committee Office, Karur, Devastanam. Ist Division (East)

| Item No. | RECEIPTS (வரவு) | Amount from Jany. 20 to 31st December 1920. Rs. | a. | p. | Amount from Jany. 21 to 30th June 1921 Rs. | a. | p. | Total. Rs. | a. | p. |
|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Paditharam | | | | | | | | | |
| | (1) Karur Rs. 1691—5—8 | | | | | | | | | |
| | (2) Balabampuram ,, 74—9—7 | | | | | | | | | |
| | (3) Achimangalam ,, 1205—6—4 | 2971 | 5 | 7 | *4603 | 5 | 9 | 7574 | 11 | 4 |
| | (4) Thundumanyam:— ... | | | | | | | | | |
| | Thanthoni Sri Kalyana Venkataramanaswami ... | 108 | 0 | 4 | 175 | 15 | 0 | 283 | 15 | 4 |
| | Karur Abayaprathana Sri Renganathaswami ... | 17 | 15 | 10 | 57 | 8 | 6 | 75 | 8 | 4 |
| | * 3560-10—4<br>219—4—9<br>828—6—8 | | | | | | | | | |
| | Total Rs. ... | 3097 | 5 | 9 | 4836 | 13 | 3 | 7934 | 3 | 0 |
| | 4603 5 9 — Opening Balance Rs. ... | 1259 | 6 | 4 | 361 | 1 | 10 | 1259 | 6 | 4 |
| | Grand Total Rs. ... | 4356 | 12 | 1 | 5197 | 15 | 1 | 9193 | 9 | 4 |

| Item No. | DISBURSEMENTS (செலவு) | Amount from Jany. 20 to 31st December 1920 Rs. | a. | p. | Amount from Jany. 21 to 30th June 1921 Rs. | a. | p. | Total. Rs. | a. | p. |
|---|---|---|---|---|---|---|---|---|---|---|
| 1 | To Karur Kalyana Pasupatheswaraswami ... | 1325 | 0 | 0 | 1325 | 0 | 0 | 2650 | 0 | 0 |
| 2 | ,, Thanthoni Sri Kalyana Venkataramanaswami and Karur Abayaprathana Sri Renganathaswami | 1725 | 0 | 0 | 1725 | 0 | 0 | 3450 | 0 | 0 |
| 3 | ,, Thanthoni Sri Kalyana Venkataramanaswami | 108 | 0 | 4 | 175 | 15 | 0 | 283 | 15 | 4 |
| | Abayaprathana Sri Renganathaswami from Thundu Manyam | 17 | 15 | 10 | 57 | 8 | 6 | 75 | 8 | 4 |
| 4 | Land Cess Karur 210—11—2<br>Achimangalam 69— 4-11 | 280 | 0 | 1 | *279 | 11 | 1 | 559 | 11 | 2 |
| 5 | Establishment salaries ... | 493 | 8 | 0 | 322 | 1 | 4 | 820 | 9 | 4 |
| 6 | Contingencies ... | 41 | 2 | 0 | 20 | 1 | 6 | 61 | 3 | 6 |
| | Total Rs. ... | 3995 | 10 | 3 | 3905 | 5 | 5 | 7900 | 15 | 8 |
| | * 210—6—2<br>69—4—11 — Closing Balance Rs. ... | 361 | 1 | 10 | 1292 | 9 | 8 | 1292 | 9 | 8 |
| | Grand Total Rs. ... | 4356 | 12 | 1 | 5197 | 15 | 1 | 9193 | 9 | 4 |

(Signed) T. C. STRENIVASA IYENGAR,
*Auditor. 24—10—21.*

ANNEXURE G

# Register of Buildings rented and rentable during the year ............

NAME OF TEMPLE ............

| Item No. | Name of Buildings and situation. | Name of Occupant. | For what period. | Amount of rent per mensen. | Date of occupation. | RENT RECOVERED DURING THE YEAR. | | | | | | | | | | | | | BALANCE. | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | July | August. | Sept. | Octr. | Novr. | Decr. | Januy. | Feby. | March | April. | May. | June. | Total. | For the year. | Previous year if any. | Total to end of the year. | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 2 |
| | | | | | | Rs. a. p. | Rs a. p. | Rs. a. p. | Rs. a p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs a. p. | Rs. a. p | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs a. p. | Rs. a. p. | Rs. a p. | |
| | | | | | | | | | | | | | | | | | | | | | | |

ANNEXURE H.

# Register of Longlease of lands for 99 years

Name of Temple ____________

Jegam & Co., Teppakulam.

| Item No. | Name and address of Lessee | Extent | Survey No. | | Boundaries | Period of Lease | Amount of Purchase | | | Date of payment by the lessee | Agreement No. & Date | Conditions, if any | Remarks |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | | 5 | 6 | 7 | | | 8 | 9 | 10 | 11 |
| | | | A. | C. | | | Rs | A. | P. | | | | |

ANNEXURE I

# HUNDIGAI.

**NAME OF TEMPLE**..............................................................

| Date. | Description of Hundigai. | Number of vessel obtained. | No. taken out for examination. | Balance vessels to be examined | Total No. of vessels to be examined up to date progressive Total. | Remarks. | Month and date of examination. | Particulars of Hundigais examined. | Description of coins. | Amount obtained in the Sothanai. | | | Number of chellan & date of remittance. | Remarks. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 1 | 2 | 3 | 4 | | | 5 | 6 |
| | | | | | | | | | | Rs. | A. | P. | | |
| | | | | | | | | | No. | | | | | |
| | | | | | | | | | Sovereigns ... | | | | | |
| | | | | | | | | | C. Notes ... | | | | | |
| | | | | | | | | | Francs ... | | | | | |
| | | | | | | | | | Rupees ... | | | | | |
| | | | | | | | | | Half-rupees ... | | | | | |
| | | | | | | | | | Quarter-rupees ... | | | | | |
| | | | | | | | | | Two-anna pieces ... | | | | | |
| | | | | | | | | | Nickel ... | | | | | |
| | | | | | | | | | and so on | | | | | |
| | | | | | | | | | Uncurrent ... | | | | | |
| | | | | | | | | | British ... | | | | | |
| | | | | | | | | | Total ... | | | | | |

ANNEXURE J

# Statement of Assets and Liabilities of 12 Temples under the Control of the Hindu Devasthanam Committee, First Division, Karur.

Jegam & Co., Teppakulam.

| Item No. | Name of Temple. | Particulars of assets. | Amount. Rs. | a. | p. | Particulars of liabilities. | Amount. Rs. | a. | p. | Remarks. |
|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Office of the Committee at Karur. | (1) Amount of cash balance with late Kasturi Rangaiyangar, Manager of the Committee Office as per accounts relating to 1908, 1909 and 1910 of Karur, Sri kalyana Pasupetheswaraswami, Karur Sri-Abayaprathana Ranganathaswami and Thanthoni Sri Kalyana Venkataramanaswami. | 97 | 0 | 7 | Nil. | | | | |
| | | (2) Amount of cash balance, with S. Arumuga Mudaliar present Manager of the Committee Office as per accounts relating to the period from 1911 to 1921 ending 30th June. | 1292 | 9 | 8 | | | | | |
| | | (3) Arrears yet to be collected on 30th June for Padithiram lands. | 5926 | 2 | 6 | | | | | |
| | | Total ... | 7315 | 12 | 9 | | | | | |
| 2 | Abayaprathana Sri Renganathaswami, Temple Karur. | (1) Arrears yet to be collected up to 30th June for Thundu Maniyam for Padithiram. | 30 | 4 | 0 | Nil. | | | | |
| 3 | Thanthoni Sri Kalyana Venkataramanaswami, Temple. | Arrears yet to be collected up to 30th June for Thundu Maniyam for Padithiram. | 297 | 5 | 3 | Nil. | | | | |
| 4 | Karur, Sri Kalyana Pasupatheswara swami Temple. | (1) Amount of Cash Balance with Mr. Ramasami Pillay Trustee on 30th June 1921 as per his accounts. | 9675 | 7 | 3 | Nil. | | | | |
| | | (2) Arrears yet to the collected up to 30th June 1921, for Thundu Maniyam Padithiram lands in his charge. | 1259 | 6 | 6 | | | | | |
| | | Total .. | 10 934 | 13 | 9 | | | | | |
| | | *Note.*—The list or inventory of Jewels. Vessels, Cloth, Vahanams, Vigrahams etc. with estimated values has not yet been submitted by the above Trustee. This will be taken into account in the Assets when the list is received. | | | | | | | | |
| 5 | Karur, Sri Abayaprathana Renganathaswami, Temple. | Nil. | ... | ... | ... | Amount spent in excess of receipt by Mr. Putty Sethu Row, Trustee as per his accounts up to 30th June 1921. | 4557 | 10 | 4 | |
| 6 | Thanthoni, Sri Kalyana Venkataramanaswami, Temple. | (1) Cash balance with Mr. Sethu Row, Trustee on 30th June 1921, as per his accounts of 1920 and 1921. | 1004 | 2 | 10 | (1a) Claim by Sri Kalyana Venkataramana Aiyangar, son of Late V. Srinivasa Aiyangar, Trustee of Sri Kalyana Venkataramanaswami Thanthoni and Karur Sri Abayaprathana Renganathaswami Temples as per his Arzi No. 25/14—9—1911. | 1545 | 10 | 4 | |
| | | (2) Amount of cash with do. on 30th June 1921, as per Hundi accounts. | 9828 | 10 | 8 | (2a) do. do. 23/31—8—1911. | 90 | 0 | 9 | |
| | | (3) Amount deposited in the Coimbatore Bank at Karnr for interest as per his report No 15 dated 25—1—1921. | 15000 | 0 | 0 | Total ... | 1635 | 11 | 1 | |
| | | (4) Amount paid in advance for purchase of land as per Trustee's letter No. 1 dated 31—3—20. | 100 | 0 | 0 | | | | | |
| | | (5) Amount of rent due from contractor Kuppusami Iyer as per deed obtained by late Trustee. V. Srinivasa Aiyangar, in 19th August 1901. | 315 | 0 | 0 | | | | | |
| | | Total ... | 26247 | 13 | 6 | | | | | |
| | | *Note.* The list or inventory of Jewels, Cloths, Vahanams, Vigrahams etc.. with estimated Values had not yet been submitted by the above Trustee, but a japtha of Jewels with estimated Values which has been verified in November 12 and 18 of 1896 and November 28 of 1910. is printed and is forthcoming in the Committee Office, in which some items have been entered numerically without values. Then after the addition and verification of such articles subsequently received, they will be entered in the Assets statement. | | | | | | | | |
| 7 | Vellianai, Sri Kalyana Presenna Venkataramanaswami, Temple. | (1) Amount of cash balance with Errama Reddiar, Trustee, on the 30th June 1921 as per his accounts. | 1361 | 14 | 7 | Nil. | | | | |
| | | (2) Arrears yet to be collected up to 30th June 1921, for Padithiram. | 105 | 10 | 8 | | | | | |
| | | (3) Amount deposited in the Karur Co-operative Bank through the Manager Committee Office on behalf of the Trustees. | 118 | 0 | 0 | | | | | |
| | | (4) Amount of balance after crediting Rs. 200 on account of interest and principal due on 30th June 1921, on a pro-note of Rs. 394—6—5 executed by Trustee Velu Kavundar in favour of Trustee Errama Reddiar on 4th June 1916 Tamil 22nd Vykasi Nala year. | 392 | 0 | 0 | | | | | |
| | | (5) Value of Jewels and other articles as per accounts rendered to the Committee Office. | 2066 | 6 | 9 | | | | | |
| | | Total ... | 4044 | 0 | 0 | | | | | |

| Item No. | Name of Temple. | Particulars of assets. | Amount. Rs. | a. | p. | Particulars of liabilities. | Amount. Rs. | a. | p. | REMARKS. |
|---|---|---|---|---|---|---|---|---|---|---|
| 8 | Mukanankurichi, Veerapandeswaraswami, Temple. | (1) Amount deposited in the Co-operative Bank Karur as per Deposit Book. | 25 | 0 | 0 | Nil. | | | | |
| | | (2) Amount of cash balance with Committee Office Clerk, Putty Thanthoni Rowyer. as per account. | 23 | 9 | 10 | | | | | |
| | | (3) Arrears yet to be collected up to 30th June 1921 for Paditheram. | 1062 | 12 | 8 | | | | | |
| | | Total ... | 1111 | 6 | 6 | | | | | |
| 9 | Punja Puhalur, Balasubramaniaswami, Temple. | (1) Arrears yet to be collected up to 30th June 1921 for Padithiram as per accounts. | 42 | 7 | 0 | (1a) Amount of excess outlay incurred by Trustee up to 30th June 1921 as per his accounts. | 186 | 9 | 2 | |
| | | (2) Estimated values of Jewels and other moveable articles as per accounts rendered to the Committee Office. | 2459 | 6 | 0 | | | | | |
| | | Total ... | 2501 | 13 | 0 | | | | | |
| 10 | Vennamalai. Balasubramaniaswami, Temple. | (1) Arrears yet to be collected up to 30th June 21 for Padithiram. | 126 | 12 | 6 | (1a) Amount of excess incurred up to 30th June 1921. as per accounts received. | 97 | 5 | 6 | |
| | | (2) Value of Jewels and other moveable articles as per list. | 672 | 0 | 0 | | | | | |
| | | Total .. | 798 | 12 | 6 | | | | | |
| 11 | Vangal, Raveswaraswami. Temple. | (1) Cost of Jewels as per list. | 213 | 7 | 0 | Nil. | | | | |
| | | (2) Arrears yet to be collected up to 30th June 21, for Padithiram as per a/c. | 134 | 11 | 0 | | | | | |
| | | (3) Cash Balance up to 30th June 1921. | 270 | 0 | 11 | | | | | |
| | | (4) Value of land belonging to the Temple as per list. | 135 | 8 | 0 | | | | | |
| | | Total ... | 753 | 10 | 11 | | | | | |
| 12 | Vangal, Varadaraja Perumal, Temple. | (1) Arrears yet to be collected up to 30th June 21 for Padithiram. | 127 | 8 | 4 | (1a) Excess outlay incurred by the Trustee as per his accounts. | 181 | 3 | 2 | |
| | | (2) Cost of Jewels and other moveables as per list. | 401 | 3 | 9 | (2a) Court expenses incurred by K. N. Srinivasa Aiyangar, Trustee for conducting a suit in connection with Paricharakam Swayampakam inam lands during the period 1913—1918. | 666 | 8 | 0 | |
| | | Total ... | 528 | 12 | 1 | Total ... | 847 | 11 | 2 | |
| 13 | Nerur, Agneswaraswami, Temple. | (1) Cost of Jewels as per list. | 12 | 8 | 0 | Nil. | | | | |
| | | (2) Do. Cloths do. | 10 | 0 | 0 | | | | | |
| | | (3) Do. Vessels do. | 10 | 0 | 0 | | | | | |
| | | (4) Cash balance with the Trustee on the 30th June 1921. | 27 | 9 | 0 | | | | | |
| | | Total ... | 60 | 1 | 0 | | | | | |
| 14 | Nerur, Varatharaja Perumal, Temple. | (1) Value of Cloths as per list | 9 | 4 | 0 | Nil. | | | | |
| | | (2) Do. Vessels do. | 26 | 4 | 0 | | | | | |
| | | (3) Cash balance with the Trustee on 30th June 1921. | 17 | 11 | 1 | | | | | |
| | | Total ... | 53 | 3 | 1 | | | | | |
| | Vettamangalam Pushpavananathaswami. Temple. | Nil | | | | Excess outlay incurred by the trustee as per accounts to end of June 1921. | 0 | 2 | 0 | |
| | | Grand Total ... | 54677 | 12 | 4 | Grand Total ... | 7325 | 1 | 3 | |

(Signed) T. C. STREENIVASA AIYANGAR,
*Auditor 24—10—21.*

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