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TENTH ADMINISTRATION REPORT

OF THE

MADRAS HINDU RELIGIOUS ENDOWMENTS BOARD

FROM 1st JULY 1934 TO 30th JUNE 1935

MADRAS
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Letter from M.R.Ry. A. Kondappa Garu, B.A., B.L., President, Hindu Religious Endowments Board, to the Secretary to Government, Local Self-Government Department, dated Madras, the 17th February 1936, No. 8515, Gnl./36.

I have the honour to forward herewith the tenth Administration Report of the Board for the fasli year ending with 30th June 1935, together with the statements. A review of the working of the temple committees whose annual reports were received by the Board is also appended.

Enclosure

Tenth Administration Report of the Board of Commissioners for Hindu Religious Endowments, Madras, for fasli 1344 (1st *July* 1934 *to* 30th *June* 1935).

During the fasli under report, the two Bills to amend the Madras Hindu Religious Endowments Act, 1926, introduced in the Legislative Council and referred to the Select Committees, during the previous fasli, were passed and came into force as Madras Act XI of 1934 and Madras Act XII of 1935 on 27th November 1934 and 11th June 1935 respectively. These two Acts have introduced some very important changes. The first Act provides that all cases of alienation of service inams are void and that whenever a service inam is alienated or there is default in the performance of service, it shall be resumed and regranted to the temple or math concerned. It also lays down that the Collector may, of his own motion or at the instance of parties, enquire as to whether an inam consists of the entire land or of the net assessment alone. This amendment will, it is expected, ensure the continuance of the services for the performance of which the inams were granted. The amendments introduced by the second Act empowering the Board to collect audit charges from the institutions and enlarging the powers of the Board in respect of settlement of schemes of administration and providing for the notification of temples so as to place them under special management will again go a great way to place the management of religious endowments on a satisfactory footing.

The Madras Hindu Maths Bill mentioned in the last Administration report was referred to a Select Committee of the Legislative Council. The Board suggested to the Government some amendments to the provisions of the Bill which were deemed necessary. The Select Committee had been examining witnesses and had not finished its labours by the end of the fasli. Since the close of the fasli the Select Committee has decided to report to the council that the Bill might be dropped.

2. The Government framed and published under section 71 (3) of the Act, a set of draft rules prescribing the method of assessing and levying audit charges from trustees of maths, temples and **Rules.**

specific endowments, and the manner of holding enquiries in proceedings for notification of temples. Since the close of the fasli the draft rules were confirmed with some of the modifications suggested by the Board.

3. After the expiry of the term of office of the President, M.R.Ry. R. Surya Rao Garu, the Government were pleased to appoint M.R.Ry. M. Sambanda Mudaliyar Avargal, the Senior Commissioner to act as President until permanent arrangements are made. M.R.Ry. M. Sambanda Mudaliyar Avargal, M.R.Ry. T. K. Chidambaranatha Mudaliyar Avargal and M.R.Ry. N. Srinivasachariar Avargal, three of the four Commissioners who were appointed in 1930 also vacated their offices and the Government were pleased to appoint M.R.Ry. A. Kondappa Garu, B.A., B.L., as President, and the following gentlemen as Commissioners and they joined duty on the dates shown against their names:—

(1) M.R.Ry. A. Kondappa Garu, B.A., B.L., 16th May 1935 (afternoon).

(2) M.R.Ry. E. V. Sundara Reddi Garu, M.A., B.L., 16th May 1935 (forenoon).

(3) M.R.Ry. T. G. Singaravelu Pillai Avargal, B.A., B.L., 20th May 1935 (forenoon).

The fourth vacancy was not filled up by the end of the fasli under report but, since the close of the fasli, M.R.Ry. E. Padmagirisa Ayyar Avargal, M.A., was appointed as Commissioner and he took charge on the afternoon of 11th July 1935. The territorial jurisdiction of the Commissioners during the fasli is shown below:—

Name.	Territorial jurisdiction.
(1) M.R.Ry. A. Kondappa Garu	The districts of Guntur, Nellore, Cuddapah, Bellary, Anantapur, Kurnool, Chittoor and the Nilgiris.
(2) M.R.Ry. Rao Bahadur D. Krishnamurti Nayudu Garu.	The districts of Ganjam, Vizagapatam, East Godavari, West Godavari and Kistna.
(3) M.R.Ry. E. V. Sundara Reddi Garu.	The districts of Trichinopoly, Madura, Ramnad and Tinnevelly.
(4) M.R.Ry. T. G. Singaravelu Pillai Avargal.	The districts of Chingleput, South Arcot, North Arcot and Tanjore.
(5) M.R.Ry. E. Padmagirisa Ayyar Avargal.	The districts of Salem, Coimbatore, Malabar and South Kanara.

4. Fifteen meetings of the Board were held during the fasli under report. Statement I * of the statements in Appendix II indicates the business transacted at those meetings, while statement II * shows the number of sittings (1,792) of the committees of the Board constituted for the disposal of cases in accordance with by-law 4 of the Board's by-laws and the number of enquiries (498) held by the Commissioners singly.

5. The strength of the Board's staff as it stood at the end of June 1934 and at the end of June 1935 is shown in statements III and III-A. The services of the Board's Inspecting officers were

* Not printed.

continued to be utilized for the work connected with defunct temple committees. In some districts the Board had also to arrange for the conduct and defence of pending suits on behalf of defunct temple committees. The work that has devolved on the Board by the continued non-existence of temple committees in the majority of the districts is considerable and the Board is actively considering the question of increasing the temporary staff employed for the purpose both in the head office and in the mufassal, and of utilizing the income of these committees therefor besides recouping the cost of the special temporary staff already employed in its office.

Mention has already been made in the last Administration report about the vacancy caused by the demise of M.R.Ry. C. S. Swaminatha Mudaliyar Avargal, B.A., who was Secretary of the Board from 1925 and of the appointment of M.R.Ry. A. Balakrishna Pillai Avargal, B.A., M.L., as Secretary to the Board.

The restoration of the cut of 5 per cent imposed on the salary of the Commissioners and the staff has not yet been sanctioned by Government nor has the introduction of a contributory provident fund for the staff been approved. This is being felt as an extreme hardship. The Board is making every possible effort to collect arrears of contribution due to it and there was, during the fasli under report, an increase in the collections in spite of the continued economic depression in the Presidency. The Board trusts that Government will therefore be pleased at an early date to sanction the restoration of the cut from the time the restoration was made to Government servants and to approve of the introduction of a contributory provident fund for the staff.

6. The attitude of the public towards the Act and the Board has during the fasli under report continued to be the same as in the last fasli. There is a steady increase of instances in which defects in the administration of religious endowments are brought to the notice of the Board by the public with a view to their rectification. The activities of the Board under section 60-A of the Act have been appreciated by the public. The passing into law of the Madras Hindu Religious Endowments (Amendment) Act, 1935 (Act XII of 1935), has been welcomed on all sides and the provisions thereof about notification of temples and religious endowments so as to place them under special management are considered to be an effective means of removing the defects in the administration of temples and religious endowments. The improvement in the attitude of the trustees towards the Board and the committees referred to in the last Administration report has been maintained in the fasli under report. In Malabar there was a slight change for the better in the attitude of the trustees towards the Board as is evidenced by the very small number of suits or petitions filed against the Board. Still the number of registers of properties and budgets submitted by trustees is almost negligible and it is also very difficult to induce the trustees to pay up the contribution due to the Board voluntarily.

The Special District Judge appointed in East Godavari district for the trial of the suits and petitions filed by the archakas against the Board has decided the petitions under section 84 (2) of the Act in favour of the Board. The suits for the cancellation of the schemes settled by the Board have also been mostly dismissed. The trial of the execution petitions for recovery of contribution due to the Board is still continuing. The Board expects that as a result of the decisions already made there will be a change in the attitude of the archakas in the district and that they will begin to abide by the directions given by the Board under the Act in regard to the management of the institutions now in their charge.

Twenty-four fresh suits were filed during the fasli by the archakas in Munsifs' Courts for a declaration that the Board was not entitled to collect contribution and to issue requisitions to the Revenue department for recovery of arrears of contribution. Of these and 73 such suits filed in previous faslis, 31 have been disposed of in favour of the Board and the rest, and 66 are still pending.

Four petitions under section 7 of Act XIV of 1920, in pursuance of the compromise in the suits filed by the archakas in Guntur district, were filed during the fasli and ordered. There has been no appreciable progress in the filing of such petitions by the archakas. Except in North Arcot district, the attitude of the trustees of Vaisya institutions has continued to be satisfactory.

7. The number of temples and maths so far brought to the notice of the Board up to the end of fasli 1344 and recorded in the lists of religious institutions maintained in the office is 23,194 and 328 respectively, including minor institutions numbering 11,569 and 99 respectively. Districtwar details are contained in statement IV appended hereto. Owing to the reduction of the allotment of travelling allowance to the mufassal staff, and to the general increase of important items of work relating to the Board as well as to the committees, the Board's Inspecting officers have not been able so far to furnish complete lists of minor institutions. The difficulties in applying the provisions of the Act to such minor institutions with poor incomes and scattered all over the Presidency, expressed in the last Administration report continue to exist. Such of these institutions as the annual income of which is below Rs. 400 in the case of maths and Rs. 200 in the case of temples were exempted by Government from the provisions of section 69 of the Act for the fasli under report and the Board has, since the close of the fasli, requested Government to allow the Board to continue the same practice for another fasli.

Exemptions.

8. A list of institutions in respect of which applications for exemption from the operation of the Act or certain provisions thereof, were disposed of or were pending during the period under report, will be found in statement V appended to this report. Since the close of the fasli under report, the Board is considering the desirability of addressing Government to revoke the exemption granted to various maths, in view of the public feeling that the

maths are not being administered properly and that, with a view to improve their administration, all the provisions of the Act should be made applicable to them.

Registers of religious endowments under section 38.

9. There was a slight fall in the number of registers of properties required under section 38 of the Act received by the Board. Trustees of 296 institutions submitted such registers as against 360 received during the previous fasli. Two hundred and nineteen registers were accepted by the Board during the fasli (please see Statement No. VII).* So far registers relating to 80 maths and 4,720 temples have been submitted out of which 2,403 have been accepted up to 30th June 1935. Efforts are being made by the Commissioners and the Board's Inspecting staff to impress on the trustees the necessity of sending returns of such registers and the Board hopes to be able to show an increase in the number of the said registers. It may be stated here that, as a result of the Board availing itself of the provision for recovery of contribution through the agency of the Revenue department, trustees are sending returns of income in due time and in large numbers and the Board expects that in course of time the present process of recovery will have the salutary effect of inducing trustees to pay up their dues before the expiry of the time fixed for payment.

Budgets and accounts of excepted temples and maths.

10. During the fasli, 7 maths and 142 excepted temples submitted their budgets for 1935–36 (along with the statements of accounts) in accordance with the provisions of section 61 of the Act. They are shown districtwar in statement VIII * appended.

Besides this, the Board scrutinized and sanctioned the budgets of 141 non-excepted temples under section 60-A of the Act.

Audit of accounts of temples, maths, and temple committees.

11. Besides audit undertaken by trustees themselves and those conducted under the provisions of Court schemes the Board arranged for the audit of the accounts of 45 institutions during the fasli under circumstances similar to those stated in the last report. They are given districtwar in statement IX * appended. As regards the accounts of temples under temple committees, the committees noted in the margin † could arrange for the audit of the accounts of only a few temples. The inability of the committees to find funds is the reason for appreciable progress not being made in this direction. The requirement in section 48 of the Act as it stood before Madras Act XII of 1935 was passed, that audit charges should be met from the funds of the Board or the committees as the case may be, and the inability of the Board and the committees to find funds for the same have so far stood in the way of audit being done in a larger measure. Now that the section has been amended making audit

† 1 South Arcot District Temple Committee.
2 Kumbakonam Circle Temple Committee.
3 Negapatam Circle Temple Committee.
4 Tanjore Circle Temple Committee.
5 Trichinopoly Circle Temple Committee.
6 Lalgudi Circle Temple Committee.
7 Tinnevelly Circle Temple Committee.
8 Tuticorin Circle Temple Committee.

* Not printed.

charges payable by the institutions themselves, the Board expects that there will be perceptible progress in this respect during the current fasli.

During the fasli under report, only five of the working temple committees were able to get their accounts audited. The accounts of the South Arcot District Temple Committee to the end of fasli 1344 and those of the Tinnevelly, Tuticorin, Negapatam and Trichinopoly Circle Temple Committees to the end of fasli 1343 have been audited. The audit reports in respect of the accounts of the marginally † noted defunct temple committees arranged for by the Board were received during the fasli.

† 1 Salem Circle Temple Committee.
2 Dharmapuri Circle Temple Committee.
3 Madura Circle Temple Committee.
4 Ramnad District Temple Committee.
5 North Arcot Circle Temple Committee.

12. In addition to taking action under various other sections of the Act, the Board had to pass administrative orders of a miscellaneous character in 2,837 cases under section 18 of the Act. Information as to the nature thereof is given in statement No. X,* while the volume and variety of the work done by the Board on behalf of the defunct temple committees under section 60-A of the Act is given in statement No. X-A.*

13. (*a*) During the fasli, the Board was consulted by the Revenue department in 334 cases of resumption and, as a result of action taken by the Board, resumption was averted in 32 cases while in 107 others, further proceedings have been stayed. In 85 cases resumption was made by the Revenue department. In as many as 100 cases the Board requested the Collectors to take action under section 44-B of the Madras Hindu Religious Endowments Act, 1926, as amended by Madras Act XI of 1934. The other cases are pending. The details of the cases are given in statement No. XI.

(*b*) In three instances mentioned in statement No. XII * the income of the institutions concerned showed an appreciable increase owing to the intervention of the Board by means of administrative orders otherwise than under schemes.

(*c*) In addition to appointment of trustees made under section 18 or under the powers vested in the Board under section 60-A, the Board appointed interim trustees under section 42 of the Act for 39 institutions the names of which are given in statement No. XIII * appended hereto.

(*d*) During the fasli under report also, special arrangements were made by the Board in some cases for the inspection of festivals. Mention may specially be made about Sri Vanadurga temple, Bangare, Udipi taluk, South Kanara district. As the devotees of the temple objected to the performance of the annual festival by the trustees on the ground that they had been ostracised for violation of certain social rules and as owing to disputes about the

* Not printed.

festival a breach of the peace was apprehended, the Board's local officer was appointed as interim trustee to conduct the festival. The festival was thereupon peacefully celebrated.

Settlement of schemes.

14. The Board settled schemes either under section 57 or under section 63 of the Act, as the case may be, for 41 institutions the names of which are set out in statement No. XIV. Fifty-three of the suits filed in the previous faslis and one suit filed in the fasli under report for the modification or cancellation of schemes framed by the Board were disposed of during the fasli. The names of the institutions are given in statement No. XVIII-A.* It will be seen therefrom that in 7 cases the schemes were confirmed entirely, and that in 34 cases the schemes were confirmed with some modifications, while in 10 cases the schemes were set aside. Three other cases ended in modification of the schemes by compromise.

Modification or cancellation by the Board of the schemes already settled by

15. During the fasli under report, the Board modified six schemes already settled by it. A list of such cases will be found in statement No. XIV-A appended.

Old schemes settled by courts.

16. During the fasli under report, the Board filed a suit in the District Court of Kistna (O.S. No. 31 of 1934) for the modification of the scheme settled for Sri Durgaparameswaraswami temple, Bezwada, Kistna district, in O.S. No. 1 of 1919 on the file of the Sub-Court, Bezwada, as the scheme was found defective in certain respects. The suit is pending. (See statement No. XIV-B *.)

Four suits filed in previous faslis for the modification of court schemes were disposed of in the fasli under report:—

(1) O.S. No. 9 of 1927, District Court, Guntur, in respect of Sri Venugopalaswami temple, Manchikalapudi, Tenali taluk, Guntur district;
(2) O.S. No. 1 of 1928, District Court, Chingleput, in respect of Sri Devarajaswami temple, Conjeeveram, Chingleput district;
(3) O.S. No. 1 of 1930, District Court, South Kanara, in respect of Sri Udayanur Kshetrapala temple, Udayanur, Kasaragod taluk, South Kanara district; and
(4) O.S. No. 7 of 1930, District Court, East Tanjore, in respect of Sri Agniswarar temple, Tirupugalur, and two other temples.

Except the last one which was filed by the Board, the others were filed by persons having interest. In all the suits the schemes were modified.

Tirumalai-Tirupati, etc., devastanams.

17. During the fasli under report the Board received the budget of the Tirumalai-Tirupati, etc., devastanams for fasli 1344 and approved it after scrutiny. The Board also accorded sanction for the making of an annual contribution of Rs. 500, from out of the

* Not printed.

surplus funds of the devastanams, for the maintenance of a veterinary dispensary under section 37 (1) (iii) of the Tirumalai-Tirupati Devastanams Act, 1932.

Early in the course of the fasli, the rules framed by Government under section 42 of the said Act were published. The Board reviewed the report for fasli 1343 of the administration of the affairs of the devastanams submitted by the Tirumalai-Tirupati devastanams committee and submitted a copy of the same to Government in accordance with the provisions of section 32 of the said Act. The Board noticed the appreciable fall in the income derived from the estates of the devastanams and made suggestions for placing the revenue administration of the estates on a proper basis and the orders of Government thereon have been received since the close of the fasli.

In exercise of the powers vested in it, the Board constituted an advisory council for the purpose of advising the committee in the administration of the religious affairs of the devastanams. A vacancy which occurred in the said council during the fasli was also filled up. Also during the fasli, on the recommendation of the committee, the Board accorded sanction for the alienation to the Chittoor District Board of a plot of land belonging to the devastanams in Tiruttani for the purpose of the construction of quarters for persons suffering from infectious diseases.

18. Nine applications for sanction to file suits under section 73 of the Act for the removal of trustees or for other reliefs were received during the fasli as shown in statement No. XV * appended. Sanction was accorded in six cases and refused in two cases while the other application is still pending.

19. Fifty-eight applications were received by the Board during the fasli for sanction under section 76 of the Act for the sale, mortgage or lease of immovable properties as shown in statement No. XVI.* In 53 cases the sanction asked for was accorded and in 3 others it was refused. One application was referred to the committee while in the other one where a sale had been effected, the transaction was ratified.

20. During the fasli under report, trustees of five temples filed appeals to the Board against the orders of temple committees dismissing or suspending them. Details of the disposal of the same will be found in statement No. XVII * while statement No. XVII-A * gives the list of appeals against orders of punishment of temple servants dealt with by the Board.

21. During the fasli, 389 cases were disposed of by the Board under section 84 of the Act, in 9 of which the initiative for starting the proceedings was taken by the Board while in the other cases various disputes were raised under the said section. The Board decided after enquiry 165 institutions to be temples as defined in the Act, 1 institution to be a math as defined in the Act, 128

* Not printed.

temples to be excepted temples, and 87 temples as non-excepted temples, while 3 institutions were decided to be private and 1 other as being outside the scope of the Act. Proceedings were dropped in 4 cases. Of the 165 institutions that were held to be temples as defined in the Act, 25 were declared excepted and 32 not excepted. (Please see statement No. VI *). Fifty-six applications were filed during the fasli in district courts under sub-section (2) of section 84 of the Act. One hundred and ten applications under section 84 (2) of the Act were disposed of during the fasli of which 93 were decided in favour of the Board and 10 against the Board. In three other cases the Board's order was modified while three others were compromised and one was withdrawn. At the end of the fasli 84 applications under sub-section (2) of section 84 were pending in the various district courts.

Suits a applica in cour

22. A list of suits, appeals and petitions filed both in the High Court and the mufassal courts against the Board during the fasli will be found in statement No. XVIII.* It will be seen therefrom that 187 cases were filed as against 182 in the previous fasli. Particulars of the cases disposed of (whether filed during the fasli or in previous years) are given in statement No. XVIII-A.* As many as 410 cases, suits and petitions filed against the Board were pending at the end of the fasli.

A list of suits, appeals and petitions filed by the Board during the fasli under report is shown in statement No. XIX, while statement No. XIX-A shows such cases (whether filed during the fasli or in previous faslis) as were disposed of by the courts during the fasli. At the end of the fasli 43 cases filed by the Board were pending. Barring cases which are withdrawn or compromised, substantial disposals were made during the fasli in 273 cases to which the Board was a party. Of these 190 were entirely in favour of the Board while 41 were decided against it of which 10 were remanded to the trial courts. In the remaining 42 cases the Board's orders were confirmed with some modifications. It will thus be seen that in the majority of cases the Board's decisions were upheld by the courts.

Contr butioi

23. During the fasli under report, the Board freely availed itself of the new method of recovery of arrears of contributions due to it under section 70 (2) of the Act through the Revenue department and issued requisitions to Collectors in respect of 7,350 institutions. The details as to the progress made in the issue of such requisitions are given in statement No. XXII.* A sum of Rs. 27,383–14–5 towards contributions was recovered by the Revenue department from 1,118 institutions on the issue of notices and before coercive processes were resorted to, while a sum of Rs. 1,05,574–15–9 was recovered from 4,435 institutions after coercive processes were taken. It will thus be seen that the number of cases in which trustees paid the contribution before coercive process was taken by the Revenue department is considerably larger than the number of

* Not printed.

such cases mentioned in the administration report for the previous fasli and that there is an appreciable increase in the amount collected by the Revenue department, as compared with the previous fasli.

The total amount of contributions recovered during the fasli including voluntary remittances and payments made to Board's Inspecting officers was Rs. 2,09,144–3–7 as against Rs. 2,10,292–10–4 realized during the previous fasli. Districtwar figures are given in statement No. XX appended. The amount of arrears of the previous faslis which remained uncollected at the end of the fasli was Rs. 4,00,241–11–11.

The progress made in the issue of final demands for contributions during the fasli under report is shown in statement No. XXI * appended.

Since the close of the fasli the Board has fixed the assessments in 1,374 cases and has issued final demands in respect of those wherein the annual income was above the assessable minimum laid down by Government. Demands could not be issued in the other 45 cases owing to a variety of causes as for instance, orders of injunction against the Board, inadequacy or absence of information about the assessable income, returns received being under scrutiny, the pendency of proceedings in courts and the raising of private claims. In 200 out of 377 cases, however, assessments have been fixed though demands could not be issued owing to pendency of enquiries under sections 84 or 77 and courts' orders of injunctions, etc., being in force. The Board is taking urgent action to scrutinize the returns and obtain information necessary in the rest of the 177 cases so as to leave no institution unassessed.

24. The total number of copy applications received and complied with in the office of the Board during the fasli under report was 564 and the amount charged thereon came to Rs. 2,314–5–1 as against Rs. 2,172–5–6 in the previous fasli.

25. The total ordinary receipts during the fasli including contributions (Rs. 2,09,144–3–7), recovery of law charges (Rs. 16,933–8–3) and miscellaneous items Rs. 38,577–8–5) amounted to Rupees 2,64,655–4–3 as against Rs. 2,53,650–11–8 in the previous fasli. The normal expenditure excluding payment of advances recoverable (Rs. 22,748–10–0 to Board's officers and vakils, etc.), and payment of interest on loans to Government (Rs. 14,344) came to Rs. 2,27,016–1–6 as against Rs. 2,27,683–12–7 in the previous fasli. The law charges came to Rs. 31,237–5–7 as against Rs. 37,516–10–7 in the previous fasli.

26. During the fasli under report the period of office of the members of the Coimbatore District Temple Committee and the Lalgudi Circle Temple Committee which were constituted in the previous fasli came to an end. For the Lalgudi Circle Temple Committee, the election of nine members was ordered and at the end of the fasli election for 5 seats only had taken place. Since the close of the fasli all the seats have been filled up and the committee will begin to function shortly. Also since the close of the fasli Government have reconstituted the Coimbatore District Temple Committee with members appointed by it under the proviso to section 22 of the Act. The South Arcot District Temple Committee and the Tanjore, Kumbakonam, Negapatam, Trichinopoly, Tinnevelly and Tuticorin Circle Temple Committees continued to function with elected members.

* Not printed.

As regards the other committees which are defunct, the Board continued to exercise its powers and duties on their behalf under section 60-A of the Act in several directions and the work thus turned out by the Board can be gauged from statement X-A appended.

On behalf of these defunct committees, the Board was able to issue 4,931 demands for contribution. In respect of 1,872 institutions, requisitions also were issued to the District Collectors under section 70 (2) (*a*) of the Act. A sum of Rs. 46,693–9–5 was recovered by the Board on behalf of committees out of which a sum of Rs. 34,576–15–10 was collected through the Revenue department.

Election petition.

27. The election petition against Mr. R. S. Kandaswami Pillai, as a member of the Kumbakonam Circle Temple Committee filed by one of the electors Mr. T. R. Chockalinga Mudaliyar was enquired into by the President, M.R.Ry. R. Surya Rao Garu. It was allowed to be withdrawn.

Two other election petitions were admitted by the President during the fasli, one against the election of Mr. K. Singam Ayyangar (since deceased) and the other against Mr. K. V. Srinivasa Ayyangar and Mr. V. Rangaswami Ayyangar as members of the Trichinopoly Circle Temple Committee. In both the petitions the elections were sought to be set aside on the ground that the persons elected were disqualified to stand for election as they were office holders or servants attached to or in receipt of emoluments or perquisites from the Srirangam Devastanam which is subject to the jurisdiction of the committee. Both the petitions were enquired into by M.R.Ry. T. K. Chidambaranatha Mudaliyar Avargal, commissioner, who decided that the election of Mr. K. Singam Ayyangar was void and declared the petitioner Mr. Gangadaram Pillai as duly elected. In the other petition he held that the election of Mr. K. V. Srinivasa Ayyangar was void and ordered a fresh election. The petition was dismissed in so far as it related to Mr. V. Rangaswami Ayyangar.

In the fresh election held under the orders of the election commissioner, Mr. K. V. Srinivasa Ayyangar himself was declared elected, he having in the meanwhile resigned his office in the devastanam.

28. Out of the loan of Rs. 4,856–13–11 due to be recovered from the defunct temple committees on 1st July 1934, a sum of Rs. 3,378–10–8 (Rs. 2,619–4–9 towards principal and Rs. 759–5–11 towards interest) was recovered during the fasli under report by adjustment out of the amounts standing to the credit of the committees as shown below:—

Name of the committee.		Amount adjusted towards principal.			Amount adjusted towards interest.		
		RS.	A.	P.	RS.	A.	P.
1 The Tiruvallur Circle Temple Committee	..	100	0	0	36	14	0
2 The Kistna District Temple Committee	..	1,000	0	0	70	14	0
3 The Vizagapatam District Temple Committee.		516	6	6	272	3	0
4 The Ganjam District Temple Committee	..	782	0	8	312	2	9
5 The Chittoor District Temple Committee	..	156	14	9	46	2	0
6 The Coimbatore District Temple Committee	..	63	14	10	21	2	2
Total	..	2,619	4	9	759	5	11

29. Nine out of the ten temple committees now functioning have submitted their reports of administration. The Board's reviews thereon will be found in Appendix I. The Madura Sri Minakshisundareswarar, etc., desvastanams committee has not submitted its report this year also in spite of reminders from the Board.

30. During the fasli under report also, the commissioners continued the work of propaganda detailed in the last administration report. Some of them addressed meetings with a view to explain the useful and beneficient nature of the provisions of the Act and of the work done by the machinery created by the Act. Efforts were also made to get into touch with the public and persons interested in the improvement of the administration of religious endowments and the Board expects in course of time to secure the fullest co-operation of the public for its activities.

The number of days spent on tour and the number of institutions visited by each of the commissioners during the fasli under report are shown below:—

		Number of days spent on tour.	Number of institutions visited.
M.R.Ry.	R. Surya Rao Garu, B.A., B.L., President ..	31	22
,,	M. Sambanda Mudaliyar Avargal, B.A., B.L., Commissioner	51	74
,,	T. K. Chidambaranatha Mudaliyar Avargal, B.A., B.L., Commissioner	45	63
,,	N. Srinivasacharya Avargal, B.A., B.L., Commissioner	43	58
,,	Rao Bahadur D. Krishnamurti Nayudu Garu, B.A., B.L., M.L.C., Commissioner ..	18	42
,,	A. Kondappa Garu, B.A., B.L., President ..	16	16
,,	E. V. Sundara Reddi Garu, M.A., B.L., Commissioner	8	17
,,	T. G. Singaravelu Pillai Avargal, B.A., B.L., Commissioner	7	9

In conclusion, the Board would once again reiterate what has been mentioned in previous administration reports that the Board's efforts to effect improvement in the administration of religious endowments have succeeded to a great extent and that its endeavours in the said direction will be considerably facilitated if Government will see their way to provincialize the Board's administration. The Board trusts that Government will be pleased to take up the consideration of this question at an early date.

MADRAS,
15th February 1936.

A. KONDAPPA,
President, Hindu Religious Endowments Board

APPENDIX I.

Reviews of the Working of Temple Committees during fasli 1344.

(Vide paragraph 29 of the report.)

The South Arcot District Temple Committee.

The committee constituted in 1931 with elected members continued to function during the fasli under review. At the beginning of the fasli there was one vacancy in the personnel of the committee consequent on the death of one of its members on 20th June 1934. As a result of the election held in January 1935 to fill up this vacancy, M.R.Ry. S. Markandam Pillai Avargal, was declared elected. At the close of the fasli one seat fell vacant consequent on the death of one of its members on 15th June 1935.

2. The committee held nine out of ten meetings convened and disposed of 149 out of 192 subjects on the agenda, the percentage of attendance to actual strength being 67.

3. The number of temples over which the committee exercised jurisdiction at the commencement of the fasli was 383. During the fasli, nine temples were newly brought under control, five temples were dropped out of control and five were declared excepted with the result that there were only 382 institutions under the jurisdiction of the committee at the close of the fasli. During the fasli under review, the committee appointed trustees for 68 temples. There were three cases of suspension and seventeen cases of resignation. The committee submitted after verification thirteen registers under section 38 of the Act for the Board's approval. It received and approved budgets of 36 temples.

4. The committee had arranged for the audit of the accounts of the committee for faslis 1343 and 1344 at the close of the fasli under review. It also arranged for the audit of the accounts of sixteen temples of which audit was completed in seven cases.

5. The fasli opened with a balance of Rs. 4,732–13–10 (inclusive of temple deposit). The total receipts from all sources during the fasli amounted to Rs. 5,862–5–9 while the expenditure amounted to Rs. 5,993–2–1 leaving thus a closing balance of Rs. 4,602–1–6.

6. During the fasli under review there was no alteration in the staff of the committee.

7. The committee issued 43 requisitions to the Collector for recovery of contribution. In 128 cases contributions were collected by coercive process. In 42 cases contributions were collected by the committee in the ordinary course. The total number of temples from which contribution was in arrears was 342 and the amount involved amounted to Rs. 9,135–7–6.

The committee should endeavour to collect this amount by availing itself to the fullest extent possible of the new method of recovery under section 70 (2) of the Act.

Now that the committee has obtained register of properties for a major portion of the temples under its control, it should direct its attention to getting the budgets each year for all the temples. The Board had occasion during the fasli to modify two resolutions of the committee one in connexion with the appointment made by the Board of a Vaishnavite to a Siva temple and the other as regards the appointment of a trustee designated 'Tasdik trustee' by the committee. The working of the committee is satisfactory.

The Coimbatore District Temple Committee.

The Coimbatore District Temple Committee constituted by Government in their Order Press No. 2775, L. & M., dated 12th June 1934, abolishing the Coimbatore and the Erode Circle Temple Committees of the district which were defunct from 1931, continued to function up to 19th June 1935 during the fasli. The committee met for the first time on 2nd July 1934 for the election of the President and Vice-President and elected M.R.Ry. Diwan Bahadur C. S. Ratnasabhapati Mudaliyar Avargal, M.L.C., as its President.

2. The committee convened eleven meetings of which two had to be adjourned for want of quorum and disposal of all the 223 subjects that came up before it, the percentage of attendance of members to actual strength being fifty.

3. As there was no committee exercising jurisdiction over the temples in the area for the past three years and as nearly 300 out of the 360 temples over which the committee exercised control under the management of pujari trustees, could not be brought under effective control by the committee, it has not been possible for the committee to get either the register of properties or budgets from many of the temples. Now that the Government have been pleased to nominate members to this committee under the proviso to section 22 of the Act, it is hoped the committee will make strenuous efforts to bring the administration of the Jari temples (pujari trustee) into line with Tasdik temples.

The committee started with an opening balance of Rs. 165–4–0 while the collections including interest from banks amounted to Rs. 6,178–8–11 and the expenditure to Rs. 2,126–6–2 leaving a closing balance of Rs. 4,217–6–9. The Board hopes that the audit of the abolished temple committees will be finished at an early date and that the amounts due to the various temples now in deposit with the committee will be disbursed to the respective trustees, taking sufficient precaution against their frittering away of the disbursed sums.

The committee should as soon as it begins to function, take immediate steps under sub-section (2) of section 23 of the Act, to divide its electoral area into circles and determine the number of members that each circle shall return so that the preparation of the electoral rolls may be started sufficiently early for the conduct of elections in time.

The Tanjore Circle Temple Committee.

The elected committee which was constituted in 1929, continued to function till 17th December 1934, when nine out of the twelve members vacated office by efflux of time. Out of these, the following six gentlemen were re-elected:—

(1) M.R.Ry. A. Krishnaswami Vandayar Avargal.
(2) ,, Rao Bahadur P. S. Rajappa Avargal.
(3) ,, V. Pantulu Ayyar Avargal.
(4) ,, E. M. Viswanathan Chettiyar Avargal.
(5) ,, S. V. R. A. K. M. Gopalar Avargal.
(6) ,, S. V. R. B. K. Gopalar Avargal.

In the place of the other three members who went out of office, the gentlemen named below were elected:—

(1) M.R.Ry. V. Nadimuthu Pillai Avargal, M.L.C.
(2) ,, A. Kuppayya Mudaliyar Avargal.
(3) ,, S. Murugayya Moopanar Avargal.

The above nine members, together with the old three members, namely—

(1) M.R.Ry. M. Bala Kothandapani Sethu Royar Avargal
(2) ,, D. Narayanaswami Ayyar Avargal
(3) ,, T. S. Venkatarama Ayyar Avargal

formed the full strength of the committee at the close of the fasli under review.

2. From 17th December 1934, when only three members of the committee were in office and therefore could not function up to 20th March 1935, when the present President of the committee was elected, the Board was discharging the functions of the committee under section 60-A of the Act, the Board's local officer being in charge of the committee's office.

3. Out of eleven meetings of the committee called for during the fasli under review only nine were actually held, the percentage of attendance to total strength being 62. Of the 252 subjects that came up for consideration at these meetings, 197 were disposed of.

At the commencement of the fasli, there were 394 temples under the committee's jurisdiction. During the fasli, eight were brought under control and two dropped out so that it had jurisdiction over 400 temples at the close of the fasli.

During the year trustees were appointed for 60 temples under section 51 of the Act, and for eight temples otherwise. There were four cases of action under section 53. Only 49 temples are said to have submitted their budget estimates for the committee's approval. It is hoped that the committee will take suitable action to make all the trustees submit budgets. Eleven registers under section 39 were received and submitted by the committee for the Board's approval. Further progress in this item of work is awaited.

The number of temples whose accounts the committee arranged for audit during the fasli was only ten. With the coming into force of the amended section 48 of the Act, it is hoped that it will hereafter be possible to have the accounts of all the major temples audited. The accounts of the committee have been audited only up to the end of fasli 1342. It is now high time that the accounts of fasli 1343 and even fasli 1344 should be audited.

4. According to the committee's report, the fasli commenced with a balance of Rs. 28,960-2-10. The total receipts during the fasli amounted to Rs. 4,358-13-6, and the expenditure to Rs. 4,793-7-2, so that the fasli closed with a balance of Rs. 28,525-9-2. The expenditure in the fasli has exceeded the receipts by a sum of Rs. 434-9-8.

Out of the total receipts shown above, a sum of Rs. 3,055-5-0 represents contribution from temples. Of this, a sum of Rs. 1,009-6-6 was collected by the Revenue Department.

The Negapatam Circle Temple Committee.

The elected committee which was constituted in 1930, continued to function till January 1935, when three members vacated office by efflux of time. In February 1935, five more members similarly vacated. Meanwhile arrangements had been made for filling up the vacancies under section 30 (1) of the Act, so that the committee with its full strength began again to function from 18th February 1935, when the present President and Vice-President were elected. The following are the members elected during the fasli:—

(1) M.R.Ry. K. K. Sundaram Ayyar Avargal, B.A., B.L.
(2) ,, Bava C. Gopalaswami Mudaliyar Avargal.
(3) ,, T. N. Sabhapati Mudaliyar Avargal.
(4) ,, K. V. Ganapathi Subrahmanya Ayyar Avargal.
(5) ,, C. Maruthavanam Pillai Avargal.
(6) ,, N. R. Samiappa Mudaliyar Avargal.
(7) ,, N. Nadimuthu Pillai Avargal.
(8) ,, G. Ranganatha Mudaliar Avargal.

The above eight, together with M.R.Ry. G. Ramanuja Mudaliyar Avargal, who was elected in May 1934, formed the full strength of the committee at the close of the fasli under review.

2. During the fasli eleven meetings were called for, but only nine were actually held, the percentage of attendance to total strength being 61. Out of the total number of 319 subjects that came up for consideration, only 268 were disposed of.

At the commencement of the fasli, the committee exercised control over 352 temples, of which one was dropped out while two temples were added during the fasli, so that the total number of temples under the committee's jurisdiction at the close of the fasli was 353.

During the year under review, the committee appointed trustees for 42 temples under section 51 of the Act, and for twenty temples otherwise. There were three cases in which the committee took action under section 53. Only 54 budgets were received out of which 42 were sanctioned. Nearly 300 temples have failed to submit budgets. The progress regarding the obtaining of registers of properties under section 38 of the Act was even poorer, as many as 277 temples not having submitted the registers.

During the fasli only five registers were received, of which four have been submitted to the Board. The present President of the committee has, however, promised to pay special attention to this important item of work.

The accounts of the committee for fasli 1343, as well as of thirteen temples for various periods were audited during the fasli. With the coming into force of the amended section 48 of the Act, it is hoped that it will hereafter be possible to have the accounts of all the major temples audited.

3. According to the committee's report, the fasli commenced with a balance of Rs. 10,448-0-6. The total receipts during the fasli amounted to Rs. 6,588-7-4, and the expenditure to Rs. 7,898-5-4, thus leaving a closing balance of Rs. 9,138-2-6. The expenditure has exceeded the income, and past savings have been drawn upon to the extent of Rs. 1,309-14-0. It is gratifying to note that, with a view to avoid such over-expenditure, the present President of the committee has effected drastic reductions in the budget for the current fasli.

Out of the total receipts shown above, a sum of Rs. 4,455-13-1 represents contribution from temples. Of this a sum of Rs. 1,245-2-4 was collected through the Revenue Department.

4. The Board is glad to observe that, on the whole, the administration of this committee is now very satisfactory, thanks to the keen interest evinced by its present President M.R.Ry. K. K. Sundaram Ayyar Avargal, and to the hearty co-operation he is able to command from his colleagues.

The Kumbakonam Circle Temple Committee.

The elected committee which was constituted in 1931 continued to function during the fasli now under review. There was no other change in the personnel during the fasli, except the election of M.R.Ry. R. S. Kandaswami Pillai Avargal, at the commencement of the fasli already mentioned in the last year's review.

2. All the eleven meetings called for during the fasli were held, the percentage of attendance to actual strength being 68. Out of the 545 subjects that came up for consideration at these meetings 500 were disposed of.

During the fasli, one temple was dropped out of the list of temples under the control of the committee while another was added to it with the result that the list contained the same number of temples at the close of the fasli, viz., 328.

3. During the year under review, the committee appointed trustees for twenty temples under section 51 (4) of the Act, and for 52 in other cases. There were three cases of action under section 53.

The committee received only seven registers of properties under section 38, and all the seven were checked and submitted to the Board. According to the committee's report, there are 186 temples yet to submit their registers. It is hoped that the committee will concentrate its attention on this important item of work.

Even regarding the submission of budgets, the temples under the jurisdiction of the committee do not appear to have been regular. On the whole only 49 budgets were received, out of which only two related to fasli 1345, the others relating to fasli 1344. As many as 279 temples failed to submit budgets, and even the budgets that were submitted were belated. The committee, it is hoped, will take necessary steps to ensure timely submission of budgets by all the temples under its jurisdiction.

4. The committee got the accounts of only ten temples audited during the year under review. With the coming into force of the amended provision of the Act relating to the payment of the audit charges by the temples themselves it should hereafter be possible to get the accounts of at least all the important institutions audited. The committee's accounts have yet to be audited for faslis 1343 and 1344.

5. The committee began with an opening balance of Rs. 598-2-0, and the total receipts of the year amounted to Rs. 5,957-1-4. The total expenditure being Rs. 5,923-13-4, the closing balance was Rs. 631-6-0. Out of the

receipts shown above, a sum of Rs. 3,988–1–2 represents contribution, of which as much as Rs. 2,577–4–0 was collected by the Revenue Department.

6. This committee appears to have, of late, allowed itself to be swayed by faction, as a result of which and through other means also the Board is made aware of things, which if true, would not reflect credit on the administration of the committee. The Board is anxiously making efforts to get at the truth.

The Trichinopoly Circle Temple Committee.

The committee was defunct for the first two months in the fasli and its work was done by the Board under section 60-A of the Act. The elected committee began to function from 6th September 1934. Fourteen meetings were convened during the fasli of which one was not actually held and another had to be adjourned for want of quorum the percentage of attendance to actual strength was 78. The committee disposed of 328 subjects out of 431 that came up before it during the fasli.

2. There were 164 temples under the jurisdiction of the committee at the commencement of the fasli; 21 temples were newly brought under control during the fasli while five had to be dropped out with the result that there were 180 temples under control at the end of the fasli. Trustees were appointed for 107 temples during the fasli. There were no cases of dismissal or other disciplinary action against trustees.

3. Only eleven registers of properties were received during the fasli, the number of temples from whom this important return has not been received being 147. The committee should take disciplinary action against trustees for neglect of this duty.

4. Sixty-six budgets were received during the fasli of which 61 were sanctioned, the number of temples for which budgets were not received being 114.

5. The fasli opened with a balance of Rs. 975–13–7. The total receipts including contribution from temples amounted to Rs. 8,475–0–10 and the expenses to Rs. 3,153–15–10, leaving a closing balance of Rs. 6,296–14–7. A sum of Rs. 2,999–11–2 was collected through the Revenue Department.

6. The accounts of the committee for fasli 1343 have been audited. The committee also arranged to get the accounts of three of the temples under its control audited.

7. To ensure proper management of temples the committee should appoint a competent inspector and have the temples periodically inspected. The inspector will be useful in instructing the trustees to prepare the registers of properties, budgets and other returns. The working of the committee is fairly satisfactory and the Board hopes that with the appointment of an inspector, suggested above, the administration will improve during the current fasli.

The Lalgudi Circle Temple Committee.

This committee was constituted by nomination in March 1934 with jurisdiction over the area formerly under the jurisdiction of the Ariyalur and Thuraiyur Circle Temple Committees which were abolished by Government. During the fasli under review the committee held nine meetings of which one had to be adjourned for want of quorum, the percentage of attendance to actual strength being 66.

2. Out of 352 subjects on the agenda 319 were disposed of during the fasli. There were 348 temples under the committee at the commencement of the fasli; nine temples were newly brought under control while one was dropped out with the result that there were 356 temples under control at the end of the fasli. The committee appointed trustees for 138 temples and dismissed trustees of three temples. Only eight registers of properties were received during the whole fasli, the number of temples for which this return has not been received being 240. It is hoped that the newly elected committee will take effective steps to remedy this serious defect. The committee received 76 budgets and sanctioned the same. The number of temples for which budgets have not been submitted is 280. It is reported that this is due to the fact that the supervisors who generally instruct the trustees in the preparation of the budgets were engaged in making recommendations for the appointment of trustees.

3. The accounts of only two temples were audited during the fasli, the cost being met from the funds of the temples concerned. It is hoped that the committee will take advantage of the amended provision of section 48 of the Act to get the accounts of all the major temples audited.

4. The fasli opened with a balance of Rs. 300–13–0, the receipts amounted to Rs. 3,952–15–11 and the expenses amounted to Rs. 3,396–3–2 thus leaving a closing balance of Rs. 867–9–9. A sum of Rs. 1,333–7–0 was collected through the Revenue Department.

5. The accounts of the committee have been audited up to the end of fasli 1342. The newly elected committee should arrange for the audit of the subsequent faslis.

6. The President of the committee inspected ten temples during the fasli.

7. The committee ceased to function on 27th March 1935, and since that date its work was being done by the Board till 4th October 1935, when the newly elected committee began to function.

The Tinnevelly Circle Temple Committee.

The Tinnevelly Circle Temple Committee continued to function without change of jurisdiction during the fasli under review. As reported in the administration report for fasli 1343 two members (Messrs. P. S. Krishnaswami Ayyar and K. Ayappa Reddiyar) were elected during the fasli under review.

2. The committee held thirteen meetings including three special meetings and one urgent meeting during the fasli and disposed of 593 subjects out of a total of 604 in the agenda, the percentage of attendance of the members to the actual strength being 92. At the commencement of the fasli the committee exercised jurisdiction over 275 temples to which six temples were added while one was dropped out with the result that the committee exercised jurisdiction over 280 temples at the close of the fasli. Trustees were appointed for 61 temples during the fasli; one trustee was dismissed and two trustees were suspended.

3. The committee passed budgets of 187 temples and registers of properties were obtained from three temples of which one was submitted to the Board for its approval. The Board feels that the committee should devote more attention to this important branch of work and show better outturn so that the entire work may be completed within a fasli or two.

4. The committee arranged for the audit of 58 temples during the fasli at a cost of Rs. 400 met from the committee's funds while reports of audit of 81 temples were scrutinized during the fasli. It is hoped that with the new amendment of section 48 of the Hindu Religious Endowments Act, the audit of all the major institutions would be conducted every year at least hereafter. The accounts of the committee have been audited up to the end of fasli 1343 and those of fasli 1344 are ready for audit.

5. The fasli opened with a balance of Rs. 17,748–1–5 including temple deposits and provident fund amount. The total amount of receipts by way of contribution and from other sources amounted to Rs. 10,752–9–5 and the expenses to Rs. 10,262–2–3 leaving a closing balance of Rs. 18,238–8–7.

6. As contribution was collected under the amended provisions of section 70 of the Act in the case of 119 temples and six kattalais it is evident that the committee is fully taking advantage of the amended provisions in collecting current as well as arrear contribution.

7. The record of the committee's work was satisfactory though it must be mentioned that the position of the President of the committee who also happens to be the trustee of various kattalais attached to the temples under the committee's jurisdiction in the difficult dual roll is embarassing in the extreme.

The Tuticorin Circle Temple Committee.

There was no change of jurisdiction in the Tuticorin Circle Temple Committee which continued to function during the fasli under review. Messrs. S. Manikkavasagam Pillai and K. Kasi Naicker were elected as members of the committee during the fasli in the vacancy caused in May 1934 and in March 1935 by efflux of time.

2. The committee disposed of 966 subjects out of a total of 1,049 that came before it at the eleven meetings held by committee during the fasli. The percentage of attendance of members was 65 to actual strength.

3. The committee exercised jurisdiction over 172 temples at the beginning of the fasli to which two temples were added and nine were removed with the result that the committee exercised jurisdiction over 165 temples at the end of the fasli.

4. Trustees were appointed for 26 temples by this committee during the fasli under review. There were four cases in which the committee took action under section 53 of the Act, and 109 budgets out of 122 received were passed. The committee has forwarded two registers of properties to the Board for its approval after due check by the committee out of the four registers received by it.

The committee will do well to devote more of its attention to obtaining register of properties as 101 temples have yet to submit the same.

5. The committee arranged for the audit of 43 temples during this fasli (one temple for faslis 1338 to 1342, one temple for faslis 1340 to 1343, two for faslis 1341 and 1342, ten for faslis 1342 and 1343 and 29 for fasli 1342) at a cost of Rs. 477-3-1 met from the funds of the committee and Rs. 250 from out of the temple funds. The accounts of the committee have been audited for fasli 1343.

6. The fasli opened with a balance of Rs. 10,817-14-5. A sum of Rs. 4,960-14-0 was realized by way of contribution and a sum of rupees 1,472-13-5 was realized from other sources. The expenses amounted to a sum of Rs. 6,205-2-1 leaving a closing balance of Rs. 12,338-3-7.

7. A sum of Rs. 589-8-0 was realized through the Revenue Department out of which a sum of Rs. 204-12-0 was realized by coercive process.

8. The co-operation of the members and the President is responsible for the useful work turned out by this committee.

APPENDIX II.

STATEMENT III.

(Vide paragraph 5 of the report.)

Statement showing the strength of the establishment in the Office of Board of Commissioners for Hindu Religious Endowments at the end of June 1934 and at the end of June 1935.

Serial number and description of appointment.	Scale of pay per mensem.	Sanctioned strength on the 30th June 1934.	Sanctioned strength on the 30th June 1935.
	RS.		
1 Secretary	400—40—600	1	1
2 Manager	200—10—250	1	1
3 Superintendents	125—7½—200	5	5
4 Examiner	100	1	1
5 Cashier	80—5—120	1	1
6 Accountant	75—5—120	1	1
7 Upper Division clerks	60—5—120	9	9
8 Lower Division clerks	40—4—60—3—75	21	21
9 Stenographers	50—5—100	5	5
	70—5—100 (in the case of graduates).	1	1
10 Typists	30—1—35	4	4
11 Copyists	30	4	4
12 Attenders	22—1—30	10	10
13 Reserve Inspector	60—5—90	1	1
14 Reserve Inspector's clerk ..	30—1—35	1	1
15 Peons	15—½—20	16	15
	and 12—½—18	2	3
16 Boy peons	10	3	3
17 Watchman	12—1/3—15	1	1
18 Reserve Inspector's peon ..	12	1	1
19 Daffadar	25—1—35	1	1
20 Chobdar	20—½—25	1	1

(Temporary Establishment.)

Serial number and description of appointment.	Scale of pay per mensem.	Sanctioned strength on the 30th June 1934.	Sanctioned strength on the 30th June 1935.
1 Superintendent	125	1	1
2 Accountant	45	1	1
3 Clerks	40	2	2
4 Clerks	35	4	4
5 Typist	30	1	1
6 Copyists	30	2	2
7 Attenders	22	2	2 *
8 Peon	12	1	1

* One of the posts of attenders is vacant.

STATEMENT III-A.

(Vide paragraph 5 of the report.)

Statement showing the strength of the mufassal establishment at the end of June 1934 and at the end of June 1935.

Serial number and description of appointment.	Scale of pay per mensem.	Sanctioned strength on the 30th June 1934.	Sanctioned strength on the 30th June 1935.
1 Superintendents	120—5—150	3	3
2 Inspectors	60—5—90 and 55—10/2—100	20	20
3 Assistant Inspectors	40—2—50	2	2
4 Clerks	30—1—35 and 25—1—30	5	5
5 Attenders	15	5	5
6 Peons	12	25	25

(Temporary Establishment.)

1 Inspector	70	1	..
2 Assistant Inspector	40	1	..
3 Peon	12	1	..

STATEMENT IV.

(Vide paragraph 7 of the report.)

Statement showing the number of religious institutions brought to the notices of the Board up to 30th June 1935.

Name of district.	Number of major institutions.				Number of minor institutions.		Total.
		Temples.					
	Maths.	Non-excepted.	Excepted temples declared as such.	Excepted temples treated as such.	Maths.	Temples.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Ganjam	89	726	85	158	20	523	1,601
Vizagapatam	2	140	4	40	..	444	630
East Godavari ..	6	679	9	80	6	733	1,513
West Godavari ..	2	564	8	7	4	302	887
Kistna	3	369	45	92	4	150	663
Guntur	7	1,019	64	47	3	875	2,015
Nellore	3	209	56	7	1	528	804
Anantapur	4	108	11	10	..	48	181
Cuddapah	1	188	9	8	..	82	288
Bellary	8	284	11	1	14	525	843
Kurnool	2	597	8	8	3	1,241	1,859
Chittoor	17	123	7	43	4	47	241
Chingleput	5	144	68	..	..	64	281
South Arcot	10	371	84	7	3	314	789
North Arcot	2	263	33	16	10	345	669
Salem	..	203	16	..	2	65	286
Coimbatore	4	593	9	..	..	148	754
Nilgiris	..	15	1	..	..	..	16
Tanjore	10	696	244	55	..	1,975	2,980
Trichinopoly	2	512	65	16	2	520	1,117
Madura	2	134	28	..	..	87	251
Ramnad	6	251	64	..	1	211	533
Tinnevelly	11	398	85	..	22	1,249	1,765
Malabar	11	4	3	1,102	..	126	1,246
South Kanara ..	22	205	37	79	..	967	1,310
Total ..	229	8,795	1,054	1,776	99	11,569	23,522

STATEMENT V.

(Vide paragraph 8 of the report.)

Statement showing the names of institutions whose applications for exemptions from the operation of the Act under section 3 were either disposed of or pending during the period from 1st July 1934 up to 30th June 1935.

Serial number and name of institution.	Action taken.			Remarks.
	Wholly or partially exempted.	Exemption refused.	Pending.	
(1)	(2)	(3)	(4)	(5)
Chingleput District.				
1 Sri Sundareswarar Devasthanam, Kovur, Sriperumbudur taluk.	Partially.	..	..	Exempted from section 69 (2) of the Act.
Trichinopoly District.				
2 Sri Kasiviswanathaswamy temple and Sri Sadasiva Brahmam temple (Nerur Adistanam), Nerur, Karur taluk.	Wholly ..	..	..	....
Ramnad District.				
3 Sri Tiruvannamalai Adinam, Kunnakudi, Tiruppattur taluk.	..	..	Pending with Government.	Since the close of the fasli, exemption has been refused.
Tinnevelly District.				
4 Sri Subrahmanyaswami temple, Kalugumalai.	Exemption not recommended by Board.	..	..	Exemption petition recorded by Government as it was withdrawn by trustee.
South Kanara District.				
5 Ednir Math, Padi, Kasargod taluk.	..	..	Pending ..	Since the close of the fasli the Board has decided not to recommend exemption.

STATEMENT XIV.

(Vide paragraph 14 of the report.)

Statement of schemes of administration settled by the Board for temples and maths under section 57 or 63 of the Act for the period from 1st July 1934 up to 30th June 1935.

Serial number and name of institution.	Initiative for action.	
	Suo motu.	On receipt of petition.
Ganjam district.		
* 1 Rasikarajaswamy temple, Parlakimedi, Parlakimedi taluk.	Suo motu.	..
West Godavari district.		
* 2 Sri Ramalingeswaraswami temple, Rajupet, Ellore taluk.	..	On receipt of a report from the Tahsildar, Ellore taluk.
3 Sri Rangrez Math alias temple and the temples appurtenant thereto situated at Ellore, Ellore taluk.		Petition.
Kistna district.		
4 Sri Chennakesavaswami temple, Pasumarru, Gudivada taluk.	[illegible]	[illegible]
5 Sri Sidheswaraswamy, Gudlavallur, Gudiv[illegible] taluk.	Do.	[illegible]
6 Sri Someswaraswami temple, Ramachand[illegible], Divi taluk.	Do.	..
7 Sri Sangameswaraswamy temple, D[illegible]ur, Nandigama taluk.	Do.	..
Guntur district.		
* 8 Sri Trikotiswaraswami temple, Kottapa[illegible], Kondakavur village, Narasaraopeta taluk.	..	Petition.
Nellore district.		
9 Sri Venugopalaswami temple at Moolapet, Nellore town, Nellore taluk.	[illegible]	[illegible] the order of the High Court.
Chingleput district.		
* 10 Sri Masilamaneeswarar temple, Tirumullavayal, Saidapet taluk.	Suo motu.	..
* 11 Sri Agastheeswaraswamy temple, Kummangalam, Ponneri taluk.	Do.	..
* 12 Sri Thirukameswaraswamy and Govindarajaswami temples, Madavilagam, Madurantakam taluk.	Do.	..

* Indicates schemes settled under section 63.

STATEMENT XIV—*cont.*

(Vide paragraph 14 of the report.)

Statement of schemes of administration settled by the Board for temples and maths under section 57 or 63 of the Act for the period from 1st July 1934 up to 30th June 1935—*cont.*

Serial number and name of institution.	Initiative for action.	
	Suo motu.	On receipt of petition.
South Arcot district.		
13 Sri Pataleeswaraswami temple at Tiruppappuliyur, Cuddalore taluk.	..	Petition.
Coimbatore district.		
14 Sri Kalyanavaradarajaswami and Thandeeswaraswami temples, Sankaramanallur, Udamalpet taluk.	Suo motu.	..
Tanjore district.		
15 Sri Sengalunirpillaiyar temple, Sundaraperumalkoil, Kumbakonam taluk.	..	Petition.
* 16 Sripathi Venugopalaswami temple, Rayapuram, Mannargudi taluk.	Suo motu.	..
17 Sri Kannayiramudayar temple, Karumanakudi, Mayavaram taluk.	..	Petition.
* 18 Sri Mariamman and Kaliamman temples, Kodimangalam, Nannilam taluk.	Suo motu.	..
19 Sri Navaneetheswaraswami temple, Sikkal, Negapatam taluk.	Do.	..
20 Sri Sivalokanathaswami temple, Tiruppangur, Shiyali taluk.	..	On petition.
Trichinopoly district.		
21 Sri Pidarivasal Karuppannaswami temple, Punjaisenghendi, Lalgudi taluk.	..	Petition.
22 Sri Adhimoolanathaswami, temple, Tiruppalthurai, Trichinopoly taluk.	..	Do.
Madura district.		
* 23 Sri Piramanayinar temple, Dindigul road, Madura.	Suo motu.	..
24 Sri Varadarajaperumal temple, Nagalnagar, Dindigul taluk.	Do.	..
Ramnad district.		
* 25 Sri Athinamilagia Ayyanar temple, Eravasseri, Tiruvadanai taluk.	Suo motu.	..
26 Sri Mariamman temple, Srivilliputtur	Do.	..
* 27 Sri Mariamman temple, Erukkangudi, Sattur taluk.	Do.	..
* 28 Sri Thiruvengadamudaiyar temple, Ariyakudi, Tiruppattur taluk.	Do.	..
* 29 Sri Nirambavalangara Pandara Sannadhi Math, Thulavur, Tirupattur taluk.	Do.	..
Tinnevelly district.		
* 30 Sri Agastheeswarar temple, Vadakku Kalladaikurichi, Ambasamudram taluk.	..	On receipt of a petition.
* 31 Sri Paripoornakripeswarar temple, Munnirpallam, Tinnevelly taluk.	..	Do.
* 32 Sri Kulasekharanathaswami and Kalakoti Sastha temples, Vadakku Karaikkurichi, Ambasamudram taluk.	Suo motu.	..

* Indicates schemes settled under section 63.

STATEMENT XIV—*cont.*

(Vide paragraph 14 of the report.)

Statement of schemes of administration settled by the Board for temples and maths under section 57 or 63 of the Act for the period from 1st July 1934 up to 30th June 1935—*cont.*

Serial number and name institution.	Initiative for section.	
	Suo motu.	On receipt of petition.
Tinnevelly district—cont.		
* 33 Sri Prahalatheeswarar temple, Senthamaram, Sankarankoil taluk.	Suo motu.	..
* 34 Sri Moopidathiamman temple, Veeravanallur, Ambasamudram taluk.	Do.	..
Malabar district.		
35 Pullanoor Samooham temple, Manjeri, Ernad taluk.	Suo motu.	..
* 36 Vettakkorumakam temple, Menaprom, Kottayam taluk.	Do.	..
37 Lexminarasimha temple, Tellicherry, Kottayam taluk.	Do.	..
* 38 Thirumana Vishnu temple, Villiapalli, Kurumbranad taluk.	Do.	..
* 39 Nheeralath temple, Alanellore, Walluvanad taluk.	Do.	..
* 40 Kodikunneth Bhagavathy temple, Chundampatta, Walluvanad taluk.	Do.	..
* 41 Mahadevamangalam temple, Mundamukha, Walluvanad taluk.	Do.	..

* Indicates schemes settled under section 63.

STATEMENT XIV-A.

(Vide paragraph 15 of the report.)

List of institutions schemes for which were either modified or cancelled by the Board from 1st July 1934 up to 30th June 1935.

Serial number and name of the institution.	Modified or cancelled.
Ganjam district.	
1 Sri Birinchinarayanaswami Math, Buguda, Ghumsur taluk ..	Modified.
Nellore district.	
2 Sri Prasanna Venkateswaraswami temple, Alaganipad, Kovur taluk.	Modified.
Chingleput district.	
3 Sri Paleeswaraswami temple, Tirupalaivanam, Conjeeveram taluk.	Modified.
4 Sri Unnamalai Ammal Ardhajamakattalai endowments, Vellakottai, Sriperumbudur taluk.	Do.
Ramnad district.	
5 Sri Nachiar Devasthanam, Srivilliputtur	Modified.
Tinnevelly district.	
6 Sri Sankaranarayanaswami temple, Sankarankoil	Modified.

STATEMENT XIX.

(Vide paragraph 22 of the report.)

List of suits, appeals or petitions filed by the Board from 1st July 1934 to 30th June 1935.

Serial number, number of the suit, etc., and name of the institution.	Name of court.	Nature of the suit, etc., and the section of the Act under which filed.	Nature of disposal.
1 O.S. No. 31 of 1934; Sri Durgamalleswaraswami temple, Bezwada, Kistna district.	District Court, Kistna.	For modification of scheme.	Pending.
2 C.M.P. No. 752 of 1934 in O.S. No. 41 of 1933; Sri Veereswara and Prakasamalleswaraswami temples Ammanabrolu, Ongole taluk, Guntur district.	Sub-Court, Bapatla.	Petition to be brought on record in the suit which was for the division of certain lands.	Dismissed.
3 A.S. No. 254 of 1934; Venugopalaswami temple, Manthena, Gannavaram taluk, Kistna district.	High Court ..	Against the decree in O.S. No. 8 of 1932, District Court, Guntur, setting aside the Board's scheme.	Pending.
4 A.S. No. 85 of 1935; Madhavaswami temple, Gorantla, Kurnool taluk, Kurnool district.	Do. ..	Against the decree in O.S. No. 1 of 1930, District Court, Kurnool, modifying the scheme framed by the Board.	Do.
5 A.S. No. 317 of 1935; Virpakshheswaraswami temple, Hampi, Hospet taluk, Bellary district.	Do. ..	Against the decree in O.S. No. 5 of 1934, District Court, Bellary, modifying the scheme framed by the Board.	Do.
L.P.A. No. 60 of 1934; Mariamman temple, Irukkamgudi, Sattur taluk, Ramnad district.	Do. ..	Against the order in C.M.O. No. 3053 of 1934 on the file of the High Court questioning Board's order appointing an interim receiver.	Dismissed.
7 C.M.A. No. 68 of 1935; Sundararajaperumal and Datheeswaraswami temples, Tirumanam, Sriperumbudur taluk, Chingleput district.	Do. ..	Against the order in M.P. No. 834 of 1934 in O.S. No. 14 of 1934, District Court, Chingleput, granting injunction restraining the Board from putting into force the scheme framed by the Board.	Pending.
C.R.P. No. 1938 of 1934; Durga Lakshmi Venkatramana temple, Durga, Karkal taluk, South Kanara district.	Do. ..	Against the order in O.P. No. 42 of 1934, District Court, South Kanara, declaring the temple to be private.	Do.
9 C.R.P. No. 2001 of 1934; Mariamman temple, Veerasingampatti, Tanjore taluk, Tanjore district.	Do. ..	Against the order in O.P. No. 221 of 1935, District Court, West Tanjore, deciding the temple to be excepted.	Do.

STATEMENT XIX-A.

(Vide paragraph 22 of the report.)

List of suits, appeals or petitions filed by the Board and disposed of from 1st July 1934 up to 30th June 1935.

Serial number, number of the suit, etc., and the name of the institution.	Name of court.	Nature of the suit, etc., and the section of the Act under which filed.	Nature of disposal.
1 O.S. No. 7 of 1930; Sri Thiruppugalur, etc., Devasthanams, Nannilam taluk.	District Court, East Tanjore.	Sections 57 (4) and 75; to modify the scheme framed by the Court for the temples.	Scheme modified.
2 A.S. No. 107 of 1930; Venugopalaswami temple, Moolapet, Nellore taluk, Nellore district.	High Court.	Against the decree in O.S. No. 35 of 1927, District Court, Nellore, modifying the Board's scheme.	Dismissed as withdrawn.
3 A.S. No. 167 of 1930; Venkatramana temple, Mangalore, South Kanara district.	Do.	Against the decree in O.S. No. 5 of 1929, District Court, South Kanara, modifying the Board's scheme.	Compromised.
4 A.S. No. 337 of 1930; Singarappanswami temple, Ellore, West Godavari district.	Do.	Against the decree in O.S. No. 119 of 1926, District Court, West Godavari, setting aside the Board's order declaring that the whole of the properties in question belong to the temple.	Dismissed with costs.
5 A.S. No. 346 of 1930; Subrahmanyaswami temple, Aravapalli, Guntur district.	Do.	Against the order in O.P. No. 105 of 1927, District Court, Guntur, holding the temple to be private.	Do.
6 C.R.P. No. 1369 of 1930; Sri Subrahmanyaswami temple, Aravapalli, Guntur district.	Do.	Do.	Do.
7 C.R.P. No. 1669 of 1930; Gowtameswaraswami temple, Bodasakuru, Amalapur taluk, East Godavari district.	Do.	Against the order in O.P. No. 130 of 1929, District Court, East Godavari, dismissing execution petition for contribution under section 70.	Not pressed, dismissed with costs.
8 C.R.P. No. 1670 of 1930; Venugopalaswami temple, Komaripalem, Ramachandrapur taluk, East Godavari district.	Do.	Against the order in O.P. No. 131 of 1929, District Court, East Godavari, dismissing execution petition for contribution under section 70.	Do.

STATEMENT XIX-A—*cont.*

(Vide paragraph 22 of the report.)

List of suits, appeals or petitions filed by the Board and disposed of from 1st July 1934 up to 30th June 1935—*cont.*

Serial number, number of the suit, etc., and the name of the institution.	Name of court.	Nature of the suit, etc., and the section of the Act under which filed.	Nature of disposal.
9 C.R.P. No. 1671 of 1930; Bhavanisankaraswami temple, Narasapurapupeta, Ramachandrapur taluk, East Godavari district.	High Court.	Against the order in O.P. No. 133 of 1929, District Court, East Godavari, dismissing execution petition for contribution under section 70.	Not pressed, dismissed with costs.
10 C.R.P. No. 1672 of 1930; Kesavaswami temple, Cheyyur, Amalapur taluk, East Godavari district.	Do.	Against the order in O.P. No. 134 of 1929, District Court, East Godavari, dismissing execution petition for contribution under section 70.	Do.
11 C.R.P. No. 1673 of 1930; Venkateswaraswami temple, Peddada, Cocanada taluk, East Godavari district.	Do.	Against the order in O.P. No. 135 of 1929, District Court, East Godavari, dismissing execution petition for contribution under section 70.	Do.
12 C.R.P. No. 1674 of 1930; Pattabhiramaswami and Kesavaswami temples, Venturu, Ramachandrapur taluk, East Godavari district.	Do.	Against the order in O.P. No. 136 of 1929, District Court. East Godavari, dismissing execution petition for contribution under section 70.	Do.
13 C.R.P. No. 1675 of 1930; Kesavaswami temple, Pandalapaka, Ramachandrapur taluk, East Godavari district.	Do.	Against the order in O.P. No. 137 of 1929, District Court, East Godavari, dismissing execution petition for contribution under section 70.	Do.
14 C.R.P. No. 1676 of 1930; Someswaraswami temple, Venturu, Ramachandrapur taluk, East Godavari district.	Do.	Against the order in O.P. No. 138 of 1929, District Court, East Godavari, dismissing execution petition for contribution under section 70.	Do.
15 C.R.P. No. 1677 of 1930; Someswaraswami temple, Vedurupaka, Ramachandrapur taluk, East Godavari district.	Do.	Against the order in O.P. No. 139 of 1929, District Court, East Godavari, dismissing execution petition for contribution under section 70.	Do.

STATEMENT XIX-A—*cont.*

(Vide paragraph 22 of the report.)

List of suits, appeals or petitions filed by the Board and disposed of from 1st July 1934 up to 30th June 1935—*cont.*

Serial number, number of the suit, etc., and the name of the institution.	Name of court.	Nature of the suit, etc., and the section of the Act under which filed.	Nature of disposal.
16 C.R.P. No. 1678 of 1930; Veereswaraswami temple, Muramalla, Amalapuram taluk, East Godavari district.	High Court.	Against the order in O.P. No. 140 of 1929, District Court, East Godavari, dismissing execution petition for contribution under section 70.	Not pressed, dismissed with costs.
17 C.R.P. No. 1679 of 1930; Gopalaswami temple, Angora, Ramachandrapur taluk, East Godavari district.	Do.	Against the order in O.P. No. 141 of 1929, District Court, East Godavari, dismissing execution petition for contribution under section 70.	Do.
18 E.R.P. No. 1680 of 1930; Gowtameswaraswami temple, Komaripalem, Ramachandrapur taluk, East Godavari district.	Do.	Against the order in O.P. No. 142 of 1929, District Court, East Godavari, dismissing execution petition for contribution under section 70.	Do.
19 C.R.P. No. 1681 of 1930; Sri Kesavaswami temple, Mummidivaram, Amalapuram taluk, East Godavari district.	Do.	Against the order in O.P. No. 143 of 1929, District Court, East Godavari, dismissing execution petition for contribution under section 70.	Do.
20 C.M.A. No. 104 of 1931; Potiyat temple, Ernad taluk, Malabar district.	Do.	Against the order in O.P. No. 27 of 1930, District Court, South Malabar, dismissing execution petition for contribution under section 70.	Dismissed, no costs.
21 C.R.P. No. 529 of 1931; Potiyat temple, Ernad taluk, Malabar district,	Do.	Do.	Do.
22 C.M.A. No. 359 of 1931; Shirur Math, Shivalli, Udipi taluk, South Kanara district.	Do.	Against the order in E.P. No. 1 of 1931, District Court, South Kanara, dismissing execution petition for contribution under section 70.	Allowed and execution petition remanded to lower court.
23 C.M.A. No. 360 of 1931; Phalmar math, Shivalli, Udipi taluk, South Kanara district.	Do.	Against the order in E.P. No. 2 of 1931, District Court, South Kanara, dismissing execution petition for contribution under section 70.	Do.

STATEMENT XIX-A—*cont.*

(Vide paragraph 22 of the report.)

List of suits, appeals or petitions filed by the Board and disposed of from 1st July 1934 up to 30th June 1935—*cont.*

Serial number, number of the suit, etc., and the name of the institution.	Name of court.	Nature of the suit, etc., and the section of the Act under which filed.	Nature of disposal.
24 C.M.A. No. 460 of 1931; Trichambaram Samooham, Taliparamba, Chirakkal taluk, Malabar district.	High Court.	Against the order in E.P. No. 58 of 1930, District Court, North Malabar, dismissing the execution petition for contribution under section 70.	Dismissed with costs.
25 C.M.A. No. 124 of 1932; Arthajamakattalai attached to Swaminathaswami temple, Swamimalai, Kumbakonam taluk, Tanjore district.	Do.	Against the order in E.P. No. 143 of 1930, District Court, East Tanjore, dismissing execution petition for contribution under section 70.	Allowed with costs and execution petition remanded.
26 L.P.A. No. 60 of 1934; Mariamman temple, Irukkangudy, Sattur taluk, Ramnad district.	Do.	Against the order in C.M.P. No. 3053 of 1934, issuing a writ of certiorari against the Board's order appointing an interim receiver.	Dismissed.
27 A.S. No. 36 of 1931; Someswaraswami temple, Kalla, Bhimavaram taluk, West Godavari district.	Do.	Against the decree in O.S. No. 40 of 1927, District Court, West Godavari, modifying Board's scheme.	Do.

STATEMENT XX.

(Vide paragraph 23 of the report.)

Statement showing the amount of contributions received from maths, temples, etc., during fasli 1344, i.e., from 1st July 1934 to 30th June 1935.

Serial number and name of district.	Net amount collected.			Serial number and name of district.	Net amount collected.		
	RS.	A.	P.		RS.	A.	P.
1 Ganjam ..	23,119	9	7	16 Salem	4,374	9	3
2 Vizagapatam ..	6,306	9	0	17 Coimbatore ..	5,090	5	11
3 East Godavari.	6,069	4	10	18 The Nilgiris ..	298	9	0
4 West Godavari.	5,337	4	10	19 Tanjore ..	24,971	11	9
5 Kistna ..	6,983	2	0	20 Trichinopoly ..	9,559	6	6
6 Guntur ..	12,010	3	2	21 Madura ..	4,478	12	2
7 Nellore ..	2,323	6	3	22 Ramnad ..	10,975	3	11
8 Anantapur ..	505	3	8	23 Tinnevelly ..	11,272	14	9
9 Cuddapah ..	1,246	11	4	24 Malabar ..	20,108	14	11
10 Bellary ..	3,775	12	5	25 South Kanara.	17,054	4	7
11 Kurnool ..	8,061	8	10				
12 Chittoor ..	12,125	15	0	Total net collections	2,13,201	14	6 *
13 Chingleput ..	7,603	8	1				
14 South Arcot ..	7,288	5	11				
15 North Arcot ..	2,260	8	10				

* NOTE.—A sum of Rs. 4,057-10-11 collected in previous faslis was refunded during fasli 1344. Excluding this sum, the net receipts of the fasli amounted to Rs. 2,09,144-3-7.

Government of Madras

LOCAL SELF-GOVERNMENT DEPARTMENT

G.O. No. 1487, 16th April 1936

Administration Report—Hindu Religious Endowments Board—Fasli ending with 30th June 1935—Reviewed.

READ—the following papers:—

From the President, Hindu Religious Endowments Board, dated 17th February 1936, No. 8515 Gnl./36.

From the Examiner of Local Fund Accounts, dated 27th February 1936, L.F. No. 5692.

)rder—No. 1487, L.S.G., dated 16th April 1936.

Recorded.

2. The Government note with pleasure that in the opinion of he Hindu Religious Endowments Board its efforts to effect mprovement in the administration of religious endowments have ucceeded to a great extent and that the attitude of the public owards the Hindu Religious Endowments Act and the Board ontinued to be on the same good terms as in the previous fasli.)uring the fasli under review two bills to amend the Hindu Reliious Endowments Act, 1926, became law as the Madras Act XI of 934 and Act XII of 1935 introducing some important changes. 'he former relates to resumption and reassignment of service inams, nd lays down that the District Collector may of his own motion r at the instance of parties, enquire as to whether an inam consists f the entire land or of the net assessment alone. It is expected ıat this amendment will ensure the continuance of the services ›r the performances of which the inams were granted. The mendments introduced by Act XII of 1935 empower the Hindu ,eligious Endowments Board, to collect audit charges from the ıstitutions concerned enlarge the powers of that Board in respect

of settlement of schemes of administration and provide for the notification of temples so as to place them under special management. It is expected that these provisions will go a great way to place the management of religious endowments on a satisfactory footing. It is gratifying to note that there was a slight change for the better in the attitude of the trustees in the Malabar district.

3. The figures given below compare the income and expenditure of the Hindu Religious Endowments Board, during the fasli under review with that of the previous fasli:—

	Fasli 1343. RS.	Fasli 1344. RS.
Total ordinary receipts of the Board including contributions from religious institutions	2,53,651	2,64,655
Total amount of contributions recovered from religious institutions	2,10,293	2,09,144
Amount of contributions recovered through the agency of the Revenue Department	1,13,969	1,32,959
Total amount of arrear contributions remaining uncollected at the end of the fasli	5,44,715	5,25,649
Normal expenditure (excluding advances recoverable and interest on loans)	2,27,684	2,27,016

The Government observe that a large amount of the arrear contributions has been realized through the Agency of the Revenue Department and trust that the arrears which still remain uncollected will be realized as early as possible. The number of institutions to which final demands for contribution have not yet been issued is large. Every endeavour should be made to issue demands as early as possible. The question of the removal of the cut in the salaries of the officers of the Board and of the establishment of a non-contributory provident fund for the benefit of the employees of the Board are under the consideration of the Government.

4. Fifteen meetings were held by the Board during the fasli under review against 14 in the previous fasli. There was a fall in the number of sittings of Committees of the Board constituted for the disposal of cases from 2,266 to 1,792 and also in the number of enquiries held by the Commissioners sitting singly from 527 to 498.

5. The number of temples and maths so far brought on to the record maintained in the Board's office was 23,194 and 328 respectively including minor institutions against 20,603 and 301 at the close of the previous fasli. The number of minor temples rose from 9,240 to 11,569 and that of minor maths from 73 to 99 Greater progress should be made in the matter in the course of the current year.

6. There was deterioration in the number of registers of endowments and of budgets submitted by the religious institutions during the fasli under review. It is reported that efforts are being made by the Commissioners and the Board's inspecting staff to impress on the trustees concerned the necessity of sending the returns every year and the Board hopes to be able to show an improvement in this regard in the current year.

7. The Government trust that with the continued co-operation of the Revenue Department in the matter of the recovery of arrear contributions from religious institutions and by the enforcement of the provisions of the amending Act XII of 1935 the Board's financial position will be considerably improved and that better progress will be shown in all directions in the administration of the Hindu Religious institutions in the Presidency.

8. An audited statement of the assets and liabilities of the Board as on the 30th June 1935 and a statement of the work done by the Board during the fasli under report are appended to this order.

(By order of the Government, Ministry of Medical Administration and Public Works)

T. B. RUSSELL,
Secretary to Government.

To the President, Hindu Religious Endowments Board.
,, the Examiner of Local Fund Accounts.
,, all Collectors.

Copy to the Revenue Department.
,, Finance Department.

Press.

APPENDIX I.

Statement of assets and liabilities as on 30th June 1935.

Liabilities.	Amount. RS.	A.	P.
1 Bills pending payment	3,597	0	9
2 Pay of establishments and others pending payment	..		
3 Deposits of temples—			
(i) In the name of individual temples	34,180	14	0
(ii) In general account of the Board	22,991	3	6
4 Security deposits—			
(i) Inspecting and other officers of the Board ..	5,706	9	0
(ii) Others	16,510	0	0
(iii) Provident Fund of the staff of the office ..	2,855	7	0
5 Loans (Government)	3,02,500	0	0
(a) Interest	1,47,307	0	0
6 Other liabilities—			
(a) Excess collection of contribution in fasli 1344	4,348	5	2
(b) Suspense amounts of contribution in fasli 1344	38,235	13	7
Excess over liabilities ..	1,39,558	5	6
Grand total ..	7,17,790	10	6

Assets.	Amount. RS.	A.	P.
1 Cash balance including bank balance	19,062	3	1
2 Arrears of contribution due	5,25,648	11	5
3 Arrears of other dues—			
(a) Costs due	31,675	4	8
(b) Expenses due in suits and execution petitions	21,364	5	7
4 Advances	24,559	0	7
5 Value of tools and plant, less depreciation ..	10,999	6	6
6 Deposits of temples—			
(i) In the name of individual temples	34,180	14	0
(ii) In the general account of the Board ..	22,991	3	6
7 Security deposits—			
(a) Inspecing and other officers of Board ..	5,706	9	0
(b) Others	16,510	0	0
(c) Provident fund of the staff of the office ..	2,855	7	0
8 Other assets—			
Loans advanced to Temple Committees ..	2,237	9	2
Grand total ..	7,17,790	10	6

Checked and found correct.

R. RAJAGOPALA AYYAR,
Deputy Examiner of Local Fund Accounts.

APPENDIX II.

Statement showing the work done by the Hindu Religious Endowments Board during the fasli ending with 30th June 1935.

1 Application of the Hindu Religious Endowments Act—	
(a) Number of institutions that applied for exemption ..	5
(b) Number of cases disposed of during the fasli ..	3
(c) Number of institutions in respect of which disputes under section 84 of the Act were disposed of ..	389
(d) Number of minor religious institutions brought to the notice of the Board	11,569 temples. 99 maths.
2 Maintenance of registers of religious endowments—	
(a) Number of registers received during the fasli ..	296
(b) Number accepted, including some received during the previous fasli	219
(c) **Total number** of registers received so far	4,720 temples. 80 maths.
(d) **Total number accepted** so far	2,403
3 Number of budgets received—	
(a) Excepted temples	142
(b) Maths	7
(c) Non-excepted temples (under section 60-A)	141
4 Number of institutions the audit of whose accounts was specially arranged for by the Board during the fasli ..	45
5 (a) Number of cases of a miscellaneous character in respect of which the Board passed orders under section 18 ..	2,837
(b) Number of cases relating to resumption of lands ..	334
(c) Number of cases in which resumption was averted ..	32
(d) Number of cases in which Collectors were requested to take action under section 44-B	100
6 Number of institutions for which the Board appointed trustees under section 18 only or under sections 18 and 42	39
7 (a) Number of institutions for which schemes were settled by the Board under section 57 or 63	41
(b) Number of cases in which the Board modified schemes already settled by it	6
8 (a) Number of cases dealt with by the Board under section 60-A instead of by temple committees	1,542
(b) Number of demands for contributions issued by the Board on behalf of temple committees	4,931
9 Sanction under section 73 to file suits—	
(a) Number of applications received	9
(b) Number of cases in which the requisite sanction was accorded	6
10 Permission for sale, exchange or leases of immovable properties under section 76—	
(a) Number of applications received	58
(b) Number of cases in which the necessary permission was granted	53
11 Number of appeals against punishment of temple servants dealt with by the Board	8
12 (a) Number of suits, appeals and petitions filed by the Board during the fasli	9
(b) Number of institutions in respect of which action was taken under section 70 (2) for recovery of arrear dues	7,350

13	Number of institutions in respect of which requisitions for contributions were issued	10,262
14	Number of copy applications received and complied within the office of the Board during the fasli	564
15	Number of temple committees whose administration reports were received and reviewed by the Board	9
16	Action taken under the Tirumalai-Tirupati Devasthanams Act—	

(a) Approval of the budget for fasli 1344.
(b) Review of the administration report for fasli 1343.
(c) Creation of an Advisory Council to advise the committee in the administration of the religious affairs of the devasthanams.
(d) Sanction for the alienation to the Chittoor District Board of a plot of land belonging to the devasthanams for a specific purpose accorded.