ADMINISTRATION REPORT

OF THE

HINDU RELIGIOUS AND CHARITABLE ENDOWMENTS (ADMINISTRATION) DEPARTMENT

FOR FASLI 1361

(*30th September* 1951 *to* 30*th June* 1952)

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ADMINISTRATION REPORT OF THE HINDU RELIGIOUS AND CHARITABLE ENDOWMENTS (ADMINISTRATION) DEPARTMENT, MADRAS, FOR FASLI 1361 (30TH SEPTEMBER 1951 TO 30TH JUNE 1952).

The Madras Hindu Religious and Charitable Endowments Act, 1951, came into force just about the end of the first quarter of fasli 1361 and fasli 1361 is as noteworthy as fasli 1335, during the last quarter of which the Madras Hindu Religious Endowments Act, 1925, came into force. With the coming into force of the Madras Hindu Religious and Charitable Endowments Act, 1951, the Board of Commissioners to Hindu Religious Endowments, Madras, constituted under the Madras Hindu Religious Endowments Act, 1925, ceased to function and it was replaced by a department of Government with a Commissioner at its head.

The Board of Commissioners for Hindu Religious Endowments, Madras, continued to function till 29th September 1951 and its personnel and the territorial jurisdiction of its President and Commissioners continued to be the same as at the end of the previous fasli.

Besides the territorial division assigned to him, the President also assigned to him under section 18 (*a*) (2) of the Act, the powers and duties vested in the Board by or under the Act, in respect of Hindu religious institutions in the area within the Board's jurisdiction getting an annual income of Rs. 50,000 and above.

The number of Assistant Commissioners and their territorial divisions continued to be the same as in the previous fasli, and they, besides exercising the powers and discharging the duties assigned to them under the Act or delegated to them by the Board, assisted it, in the exercise of its powers and discharge of its duties under the various sections of the Act.

The Madras Hindu Religious and Charitable Endowments Act, 1951.

The Madras Hindu Religious and Charitable Endowments Act, 1951, which received the assent of the President of the Indian Union on the 27th August 1951, was brought into force with effect from the 30th September 1951, in pursuance of a notification published in the *Fort St. George Gazette*, dated 22nd August 1951.

The Madras Hindu Religious and Charitable Endowments Act, 1951 (Madras Act XIX of 1951), has been enacted to consolidate the law relating to the administration and governance of the Hindu religious and charitable institutions and endowments in the State and the Act may be claimed as a piece of comprehensive and self-contained legislation, rectifying and remedying the defects noticed in the administration, as a result of the working of the Madras Hindu Religious Endowments Act, 1925, for over a quarter of a century and also as a measure intended to associate the non-official element in the actual day-to-day administration of the department in respect of the majority of the institutions in the State. Though the said Act was amended from time to time, it was yet found defective and the new Act embodies the experience gained so far and it is intended to secure, amongst others, efficiency and speedy despatch of work, in the matter of administration and governance of the Hindu religious and charitable institutions and endowments, to preserve the properties and income of the institutions and endowments and to ensure that the incomes are properly utilized for the purposes for which they are intended.

The main and salient features of the Act are—

(1) Repeal of the Madras Hindu Religious Endowments Act, 1925, and the dispensation of the machinery constituted under it. (2) Repeal of the Tirumalai-Tirupathi Devasthanams Act, 1932. (3) Exclusion of the Hindu religious institutions and endowments from the operation of (*a*) the Madras Endowments and Escheats Regulations, 1817, (*b*) the Religious Endowments Act, 1890, (*c*) the Charitable and Religious Trusts Act, 1920, and (*d*) sections 92 and 93 of the Code of Civil Procedure. (4) Extension of the provisions of the Act to public charitable endowments and ousting the supervising powers vested in the Board of Revenue

over charitable endowments in cases of proved mismanagement or maladministration. (5) Vesting the general power of superintendence and control over the Hindu religious and charitable institutions and endowments in a department of Government with a Commissioner at its head. (6) Decentralization and appointment of Deputy Commissioners and vesting in them powers to hold enquiries under the various sections of the Act and decide. (7) Constitution of Area Committees, one for each division of the Assistant Commissioner consisting of not less than three and not more than five non-officials nominated by the Government for a period of three years to supervise the administration of the majority of the temples in the State. (8) Providing applications to Government against the decisions of the Commissioner, Deputy Commissioners and Assistant Commissioners. (9) Providing for the application of the procedure laid down in the Code of Civil Procedure, the Indian Evidence Act and the Indian Oaths Act, to the enquiries held by the Commissioner and Deputy Commissioners. (10) Vesting control over religious charities. (11) Appointment of trustee for specific endowments. (12) Reducing the scope for filing suits and petitions in civil courts under the provisions of the Act and generally minimizing litigation in respect of Hindu religious and charitable institutions and endowments and thereby avoiding wasteful expenditure and delay. (13) Provisions for the safeguarding of jewels and other valuables of religious institutions, etc. (14) Providing for the institution of a compulsory reserve fund. (15) Mitigating the difficulties in the matter of recovery of possession of properties from ex-trustees, etc. (16) Provision of effective control and superintendence over maths, temples religious and specific endowments and charitable institutions and their properties and funds, etc. (17) Ensuring security and contentment of the services entrusted with the working of the Act and thereby increasing their efficiency.

The Act marks a landmark in the history of the administration of the Hindu religious and charitable institutions and endowments in the State and has been generally welcomed as long overdue, as in the opinion of the public, it seeks in no small measure to preserve in an effective manner, the corpus of the maths, temples and charitable institutions and endowments and to ensure that the incomes are appropriated for the purposes for which they are intended or endowed. Decentralization and appointment of Deputy Commissioners to hold enquiries within the compact zones and the constitution of Area Committees have added to the value and importance of the Act and assured the public of the presence of a non-official machinery entrusted with the working of the Act in their midst, easily accessible and always available.

Authorities under the Act.

Under section 7 of Act, the Commissioner, Deputy Commissioner, Assistant Commissioners and Area Committees have been constituted as the authorities to carry on the purposes of the Act and the Government have in their Order Ms. No. 966, Rural Welfare, dated 12th September 1951, in pursuance of the provisions of the Act, (i) constituted a separate department with a Commissioner at its head to deal with the administration of all religious endowments in accordance with the provisions of the Act, (ii) designated the said department as the Hindu Religious and Charitable Endowments (Administration Department to function under the administrative control of the Government in the Rural Welfare Department, (iii) fixed the headquarters of the Commissioner at Madras, (iv) sanctioned for the time being with effect from 30th September 1951 the appointment of 3 Deputy Commissioners and 20 Assistant Commissioners to carry out the purposes of the Act and a Personal Assistant to assist the Commissioner for running his office (vide Appendix I), and (v) fixed the jurisdiction and headquarters of the Deputy Commissioners and Assistant Commissioners (vide Appendices II and III).

(a) Commissioner.

In their Order Ms. No. 998, Rural Welfare, dated 21st September 1951 the Government were pleased to appoint Sri T. M. Chinnayy Pillai, M.A., B.L., who has been the President of the Boar since 16th November 1944 as the first Commissioner an

(b) Deputy Commissioners.

Sri A. S. Mannadi Nair, B.A., B.L., Bar.-at-law, who has been a Commissioner of the Board since 20th May 1940, as one of the Deputy Commissioners and in their Order Ms. No. 1022, Rural Welfare, dated 25th September 1951, the Government were pleased to appoint Sri D. Suryanarayanaswami, B.A., B.L., Sub-Judge, Masulipatnam, and Sri N. Venkatarama Ayyar, M.A., acting Sub-Judge and Rent Controller, Madras, on other duty as the other two Deputy Commissioners and posted (i) Sri A. S. Mannadi Nair, B.A., B.L., Bar.-at-law as Deputy Commissioner with headquarters at Tanjore, (ii) Sri Suryanarayanaswami, B.A., B.L., as Deputy Commissioner with headquarters at Guntur, and (iii) Sri Venkatarama Ayyar, M.A., as Deputy Commissioner with headquarters at Coimbatore.

The headquarters of Sri D. Suryanarayanaswami, B.A., B.L., Deputy Commissioner at Guntur was later shifted to Masulipatnam as per G.O. Ms. No. 1222, Rural Welfare, dated 20th November 1951, for want of suitable building at Guntur to accommodate the office.

The Commissioner and Deputy Commissioners assumed charge of their office on 30th September 1951.

Sri S. V. Rajan, B.A., B.L., Assistant Commissioner, was appointed as the first Personal Assistant to Commissioner in G.O. Ms. No. 979, Rural Welfare, dated 17th September 1951, and he assumed charge on 30th September 1951.

(c) Assistant Commissioners.

In exercise of the powers vested in them under section 104 (1) of the Act the Government were pleased to appoint in their Order Ms. No. 1027, Rural Welfare, dated 26th September 1951, with effect from 30th September 1951, the Assistant Commissioners who were holding office then, as Assistant Commissioners under the new Act and in their Order Ms. No. 1019, Rural Welfare, dated 25th September 1951, they were pleased to appoint—

(1) Sri S. Ramalinga Naidu, B.A., B.L., Ramanathapuram district,

(2) Sri C. Koteeswararao, B.A., Anantapur and Bellary districts,

(3) Sri A. Bhujangarao, B.A., Krishna district,

(4) Sri D. Gurumurthi Chetty, B.A., Srikakulam and Vizagapatnam districts,

as Additional Assistant Commissioners to be in charge of the district noted against them and they assumed charge of their new offices at the places and on the dates as mentioned below :—

(1) Sri S. Ramalinga Naidu at Madurai on 30th September 1951.

(2) Sri C. Koteeswararao at Anantapur on 4th October 1951.

(3) Sri A. Bhujangarao at Masulipatnam on 30th September 1951.

(4) Sri D. Gurumurthi Chetty at Vizianagaram on 1st October 1951.

The headquarters of the Assistant Commissioner, Ramanathapuram district, originally fixed to be at Sivaganga in G.O. Ms. No. 966, Rural Welfare, dated 12th September 1951, was later shifted to Madurai as per orders of Government on grounds of administrative convenience.

A statement showing the jurisdiction of the Deputy Commissioners and of the Assistant Commissioners with the names of their headquarters is appended (vide Appendices II and III).

In G.O. Ms. No. 967, Rural Welfare, dated 12th September 1951, and in subsequent orders the Government have sanctioned the staff for employment in the office of the Commissioner, Deputy Commissioners and Assistant Commissioners and the Inspectors under the Assistant Commissioners. A statement showing the strength of the staff (permanent and temporary) as on 30th June 1952, their scale of pay, etc., in the offices of the Commissioner, Deputy Commissioners and Assistant Commissioners and the Inspectors under the Assistant Commissioners is appended (vide Appendices IV and V).

Committees.

In exercise of the powers conferred on them by sections 12 (1) (*a*) and 13 (1) of the Act, the Government have constituted in their Order Ms. No. 1023, Rural Welfare, dated 25th September 1951, an area committee for all temples situated in each of the Assistant Commissioner's Division or part thereof, other than temples included in the lists published under section 38 of the Act and appointed members to them.

Rules.

The Government have in exercise of the powers conferred on them under the various sections of the Act, framed rules for working out the provisions of the Act and they have issued instructions in regard to the maintenance of accounts and the procedure relating thereto.

Commissioner.

Subject to the provisions of the Act the administration of all religious endowments shall be subject to the general superintendence and control of the Commissioner, and such superintendence and control shall include the power to pass any order which may be deemed necessary to ensure that such endowments are properly administered and that their income is fully appropriated for the purposes for which they are founded or exist, and under sections 10 (2) and 11 (2) of the Act, the Commissioner may delegate any of the powers conferred and duties imposed on him, by or under the Act, to the Deputy Commissioner and Assistant Commissioners subject to such exceptions, limitations and conditions as may be specified in the order of the delegation.

The Commissioner has accordingly in exercise of the powers conferred and duties imposed on him, under the said sections of the Act as aforesaid, delegated to the Deputy Commissioners by his order No. 3, dated 30th September 1951 and later modified by order No. 82, dated 11th March 1952, and to the Assistant Commissioners by his order No. 4, dated 30th September 1951, later modified by his order No. 83, dated 11th March 1952, the powers and duties as mentioned below:—

(*a*) Deputy Commissioners.

Powers conferred and duties imposed on the Commissioner by or under sections 21 (1), 25, 26, 27 (1), 28 (1), 30 (2), 35 (2) (*a*), 36, 50, 51 (1), (2) and (3), 58 (8), 70, 71 (3), 71 (4) (*b*), 72 (*b*), 73 (2), 74 (1), 74 (3), 74 (4), 74 (2), 87 and 103 (*c*) (ii) in respect of all the religious institutions, except Tirumalai-Tirupathi Devasthanams, and the specific endowments attached thereto, subject to the conditions—

(*a*) that it shall be subject to the provisions of the rules framed under section 10 (2), (*b*) that the powers conferred and duties imposed on the Commissioner by or under sections 21 (1), 27 (1) and 28 (1) may be exercised and performed by the Commissioner also, and (*c*) that the powers conferred on and duties imposed on the Commissioner by or under sections 30 (2), 51 (1), (2) and (3), 70, 71 (4) (*b*), 72 (*b*), 73 (2), 74 (1) and 74 (3) except the powers of surcharge in respect of the notified institutions excepted under section 69 from the jurisdiction of the Area Committees shall be exercised and performed by the Assistant Commissioner and not by the Deputy Commissioner.

(*b*) Assistant Commissioners.

Powers conferred and duties imposed on the Commissioner under (*a*) sections 21 (1), 27 (1) and 28 (1) over all religious institutions, (*b*) sections 30 (2), 51 (1), (2) and (3), 70, 71 (4) (*b*), 72 (*b*), 73 (2), 74 (1), and 74 (3) except the power of surcharge over notified religious institutions excepted under section 69 from the jurisdiction of the Area Committee subject to the condition (*a*) that it shall be subject to the rules framed under section 11 (3) and (*b*) that the powers conferred and duties imposed on the Commissioner by or under sections 21 (1), 27 (1) and 28 (1) may be exercised by the Commissioner also.

The Commissioner has been, besides exercising the powers conferred and discharging the duties imposed on him by or under the various sections of the Act, original and appellate and revisional and general powers of superintendence and control over the religious and charitable institutions and endowments in the State. The Commissioner was on tour for 73 days, inspected 40 institutions and conducted

enquiries, besides conferring with the Deputy Commissioners and Assistant Commis sioners in their respective area and instructing them on the lines on which thei offices should be organized and business transacted and the manner in which th several provisions of the new Act should be worked out, etc., and other matters allie to the working of the Act.

The Commissioner inspected the offices of the three Deputy Commissioners an suitable directions were issued to them. A statement showing the work done b the Commissioner under the several sections of the Act during the period unde report is appended (Appendix No. VII).

Deputy Commissioners.

A statement showing the jurisdiction and the headquarters of the Deput Commissioners is appended (vide Appendix II). Besides th powers conferred and duties imposed on them by or under th various sections of the Act, the Deputy Commissioners als exercised and discharged the powers and duties delegated to them by th Commissioner referred to supra.

The offices of the Assistant Commissioners in the respective jurisdiction of th Deputy Commissioners were inspected by the Deputy Commissioners and suitabl directions issued to the Assistant Commissioners thereon.

A statement showing the number of temples in the respective jurisdiction o the Deputy Commissioners as per list published under section 38 of the Act an the work done by them under the various sections of the Act during the perio under report is appended (vide Appendices VIII and IX).

Assistant Commissioners.

The strength of the Assistant Commissioners was raised from 16 to 20 wit effect from 30th September 1951 and a statement showing th number of institutions in the jurisdiction of each of the Assist ant Commissioner's divisions and the work done by them durin the period under report in exercise of the powers conferred and duties imposed o them by or under the several sections of the Act in addition to the exercise of th powers and discharge of duties delegated to them by the Commissioner as referre to supra is appended (Appendix X).

A statement showing the names of the Assistant Commissioner's divisions fo which Area Committees have been constituted with the names of the member appointed to them and holding office on 30th June 1952 is appended (vid Appendix VI) and another statement showing the work done by each of the Are Committee during the period under report is appended (vide Appendix XI).

Under section 12 of the Act, the Government have constituted an Area Committe for all temples getting an annual income of Rs. 20,000 and below situated withi the Assistant Commissioner's division and specific endowments attached to then other than those included in the list published under section 38 of the Act. Th Area Committees are vested with powers of appointment of trustees unde section 41 of the Act. Besides, under section 97, the budgets, register of propertie audit reports, accounts, returns, reports and other documents, etc., have to b placed before the Area Committees.

The Government have in their Order No. 1004, Rural Welfare, dated 21s September 1951, framed rules for the conduct of the business at the meetings o the Area Committees. The Assistant Commissioner of the division shall presid over the meetings of the committee for his division but he shall not vote.

JUDGMENT OF THE HIGH COURT, MADRAS, in C.M.P. No. 2591/51 (Sri Shiroo Math, South Kanara district) and in C.M.P. No. 379 and 380/51, Sri Sabha nayagar temple, Chidambaram, South Arcot district.

It has been observed as follows by the High Court in its judgment in C.M.P No. 2591/51 (Writ petition) regarding Sri Shiroor Math, Udipi, South Kanar district:—

"To sum up, we hold that the following sections are *ultra vires* th State Legislature, in so far as they relate to this math, and what we say will als equally apply to other maths of a similar nature. The sections of the new Act are: Sections 20, 21, 25 (4), 26 to the extent section 25 (4) is made applicable and section 28 (though it sounds innocuous) it is liable to abuse as we have already pointed earlier in the judgment. Section 29, clause (2) of section 30, section 31, section 53 (because courts have ample powers to meet these contingencies), section 54, clause (2) of section 55, section 56, clause (3) of section 58, section 59, sections 63 to 69 in Chapter VI, clauses (2), (3) and (4) of section 70, section 76, section 89 and section 99 (to the extent it gives the Government virtual complete control over madathipathis and maths). Since section 5 of the new Act has repealed the earlier Act, the Madras Hindu Religious Endowments Act II of 1927, and since we are not holding the whole new Act, *ultra vires* it is unnecessary to go into details in examining which of the provisions of the earlier Act were *ultra vires*, the State Legislature, tested by the fundamental rights guaranteed by the Constitution. If a decision were necessary, we should say that the sections of the earlier Act which correspond to the sections of the new Act, enumerated as being *ultra vires* will also be *ultra vires*."

The High Court have further observed that the sections referred to are *ultra vires* so far as denominational temples also are concerned.

The powers conferred and duties imposed on the Commissioner by or under the sections referred to in the judgment are as follows :—

Section ..	20	Powers and duties of the Commissioner in respect of religious institutions.
Section ..	21	Power to enter religious institutions.
Section	25 (4)	Power to direct trustees to make alterations, omissions or additions in the register of properties.
Section ..	26	Annual verification of the register of properties.
Section ..	28	Inspection of property and documents.
Section ..	29	Alienation of immovable property.
Section	30 (2)	Authority of trustees to incur expenditure for securing the health, etc., of pilgrims and worshippers and for the training of archakas, etc., and the power of the Commissioner to issue general or special instructions.
Section ..	31	Utilization of surplus funds.
Section ..	53	Power to fill up vacancies in the office of the trustee of a math or specific endowments to a math in case of dispute to the right of succession to office.
Section ..	54	Fixation of standards of scales of expenditure.
Section	55 (2)	Power to call for accounts from the trustee of a math regarding Patha-kanikkais.
Section ..	56	Appointment of a manager for secular affairs of the math.
Section	58 (3)	Association of one or more persons with the trustee of a math for administration of the math and specific endowments attached to it under a scheme and appointment of a paid manager.
Section ..	59	Appropriation of endowments.
Sections	63 to 69	Power to notify the religious institutions.
Section 70 (2), (3), (4).		Budgets of religious institutions.
Section ..	76	Payment of contribution by religious institutions to Government.
Section ..	89	Penalty for refusal by trustee to comply with the provisions of the Act.
Section ..	99	Power of Government to call for records and pass orders.

The High Court has since sent a note to Government that reference to section 76 of the Act in its judgment referred to section 76 (1) only and not to section 76 (2) of the Act.

The State Government has preferred an appeal to the Supreme Court against the judgment and it is pending.

So far as maths and denominational temples are concerned, the effect of the judgment is that the supervision over them has been brought to standstill and it has been made impossible for the Commissioner to exercise the powers conferred and discharge the duties imposed in him by or under the several sections of the Act referred to. It has created another difficulty also. Under section 57 of the Act, subject to the rights of suit or appeal, the Deputy Commissioner shall have power to enquire into and decide the following disputes and matters :—

(a) Whether an institution is a religious institution.
(b) Whether a trustee holds or held office as hereditary trustee.
(c) Whether any property or money is a religious endowment.
(d) Whether any property or money is a specific endowment, etc.

The Deputy Commissioner is not empowered by or under the Act to enquire and decide whether an institution is a denominational one or not and there is no chance for any institution to resist the application of any or all the provisions of the Act on the plea that it is a denominational one.

It has therefore become necessary that the Act should be amended after the disposal of the appeal before the Supreme Court.

Staff.—A statement showing the strength of the staff sanctioned to be employed by Government in the offices of the Commissioner, Deputy Commissioners and Assistant Commissioners and the inspecting staff under the Assistant Commissioners as it stood on 30th June 1952 is appended (Appendices IV and V).

Decentralization, appointment of Deputy Commissioners and distribution of powers conferred and duties imposed on the Commissioner between the Commissioner, Deputy Commissioners and Assistant Commissioners have not in any way reduced the work in the office of the Commissioner.

(a) Office of the Commissioner.

(1) With the repeal of the Tirumalai-Tirupathi Devasthanams Act, 1932, the Commissioner has assumed the direct jurisdiction and supervision of the said devasthanams and the specific endowments attached thereto.

(2) The Commissioner continues to fix the incomes assessable for payment of contribution and audit fee due to Government by the religious institutions, issue demands to them and collect the same from them. This work includes the maintenance of the registers and accounts as the nature of work in this regard is the same as was under the Board.

(3) The Commissioner as the head of the department controls the offices of the Deputy Commissioners, Assistant Commissioners and is in charge of the entire establishment, their transfers, grant of leave, etc.

(4) The Commissioner exercises the powers conferred and discharge the duties imposed by or under the several sections of the Act both in original and appellate and revisional.

(5) With the power vested in Government to call for records, etc., and pass orders on them in regard to matters decided by the Commissioner, Deputy Commissioners, Assistant Commissioners, etc., the Commissioner has to get the reports from the Deputy Commissioners and Assistant Commissioners and act as the channel through which the correspondence passes between the Government and the Deputy Commissioners and Assistant Commissioners, etc.

(6) The Commissioner is the Chief Controlling and Estimating Officer in respect of administration of the department. The suits are filed in the name of the Commissioner in the city and mufassal courts. The work relating to accounts as well as legal has not in any way been reduced.

(b) Assistant Commissioners.

The Assistant Commissioners were, prior to the coming into force of Madras Act XIX of 1951, exercising jurisdiction over temples getting an annual income of Rs. 3,000 and less, exercising powers and discharging duties delegated to them by the Board but now after the coming into force of the Act, Area Committees have been constituted for temples getting an annual income of Rs. 20,000 and less in the jurisdiction of the Assistant Commissioners and the Commissioner has also delegated to them powers conferred and duties imposed on him by or under some of the sections of the Act, inclusive of powers in respect of notified temples and surcharge, etc. The Assistant Commissioners are the Chairmen of the Area Committees in their division, as the supervision of temples is vested with the

Area Committees and such powers are to be exercised by the Area Committees at their meetings. Besides the increase in the number of temples the Assistant Commissioners have to attend to the work of convening of meetings of the Area Committees, preparation of agenda for the meetings, circulation of agenda, issue of notices to trustees as per rules, whenever called for and arising out of the deliberations of the Area Committees. These have increased the work in the office of the Assistant Commissioners to a large extent. But the strength of the staff that was sanctioned and employed previously has been continued with no addition.

There have not been any additions to the strength of the staff with the increase in the work and this has affected the transactions of business in these offices considerably and the Assistant Commissioners find it difficult to cope up with the increasing work with the usual limited staff. They further find it difficult to go on tour for a large number of days and inspect a large number of institutions.

Decentralization has not reduced the work of the Deputy Commissioners and of the offices of the Deputy Commissioners. The staff sanctioned and employed is not sufficient to cope with the work.

The work in every office is on the increase and that in the offices of the Assistant Commissioners have increased considerably and the staff employed in all the three classes of office is inadequate and not sufficient to cope with the work. With the present strength of the staff, it is found difficult to keep the work current and there is dislocation and delay in the transaction of business in the offices.

The strength of the staff in all the offices has to be increased, having regard to the work in the said offices, besides increasing the inspecting staff to ensure effective supervision of religious institutions.

Decontrol and dhittam of religious institutions.

Decontrol has been welcomed by the executive authorities of religious institutions and this has prompted them to apply for revision of the dhittam and its restoration to old scale. But this is beset with difficulties and the dhittam cannot be revised and restored to the old scale, without self-sufficiency and availability of funds. Though the services and rituals cannot be starved or reduced the revision and restoration depend to a great extent on supply.

The reaction has to be followed and their representation has to be considered and decided.

Number of religious institutions under the control of the department.—The number of major institutions under the control of this department was 13,854 (195 maths, 12,989 temples and 670 specific endowments) as against 13,726 as on 30th June 1951. The number of minor institutions was 11,646 made up of 58 maths, 11,563 temples and 25 specific endowments.

The major institutions are distributed as shown below:—

	Maths.	Temples.	Specific endowments.
Commissioner	195	..	..
Deputy Commissioner ..	..	207	252
Area Committees	..	12,782	418
	195	12,989	670

Special schemes of work.—Verification and appraisement of jewels and valuables, etc., belonging to religious institutions:—

The continuance of the scheme of verification and appraisement of jewels and valuables, etc., belonging to religious institutions was sanctioned by the Government in their Order Ms. No. 161, Rural Welfare, dated 29th June 1950, for a further period of one year with effect from 8th July 1950, for a further period of 6 months from 8th July 1951 in G.O. Ms. No. 967, Rural Welfare, dated 12th September 1951,

and again for a further period of three months in G.O. Ms. No. 316, Rural Welfare, dated 22nd March 1952.

The following posts were sanctioned for carrying out the work:—

1. Verification officer	1
2. Gem specialist	1
3. Stapathy	1
4. Goldsmith specialist	1
5. Lower division clerks	3
6. Peons	2

There was no change in the personnel of the special staff appointed for the purpose.

During faslis 1359 and 1360, the jewels and valuables of religious institutions getting an annual income of over Rs. 50,000 were verified and appraised, and during fasli 1361, the jewels and valuables of the higher income group, including Tirumalai-Tirupati Devasthanams was completed and the verification and appraisement of jewels and valuables of religious institutions getting an annual income of over Rs. 20,000 but having jewels and valuables costing over Rs. 50,000 were taken up and the work has not yet been completed. It may have to be continued during fasli 1362 also.

A number of religious institutions whose jewels and valuables were verified and appraised during the period from 1st July 1951 to 30th June 1952 are given (vide Appendix XII).

The total value of the jewels, etc., verified and appraised was Rs. 1,38,47,936-3-9 and this includes the value of the jewels and valuables of Tirumalai-Tirupati Devasthanams, Chittoor district, amounting to Rs. 73,21,306-2-0 and the value of the jewels, etc., of Sri Ranganathaswami Devasthanam, Srirangam, Tiruchirappalli district, amounts to Rs. 38,40,638-8-6. The value of the jewels, etc., of both these institutions alone amounts to Rs. 1,11,61,944-10-6 and the work relating to the institutions took nearly six months.

Copies of the final reports of the verification officer were sent to Government as and when received from him. Suitable instructions have been issued to executive authorities of the institutions concerned for the rectification of defects pointed out by the verification officer and give effect to the suggestions made by the verification officer in regard to execution of repairs, safe custody of jewels, etc. Besides the suggestions made by the verification officer have been communicated to all the major institutions in the form of instructions for the proper careful preservation of jewels, their disposal, making fresh ones, etc., in the interests of the institutions.

The inventories prepared by the verification officer and his staff in respect of each institution contain helpful and useful information with suggestions and hence serve as an important permanent record.

Receipts and charges.—During the period from 1st July to 29th September 1951, i.e., till the date of abolition of the Board, the total receipts of the Board from all sources amounted to Rs. 2,94,607-7-7 as detailed below:—

	RS.	A.	P.
Contribution	2,66,773	7	3
Miscellaneous receipts	13,090	5	1
Income from investments	9,157	11	3
Legal cost recovered	5,586	11	3
	2,94,607	7	7

The expenditure incurred by the Board under all heads inclusive of law charges during the period from 1st July to 29th September 1951 amounted to Rs. 2,70,656-0-11.

	RS.	A.	P.
Pay and allowances—President and Commissioners.	18,117	7	0
Pay and allowances of Secretary and Deputy Secretary.	3,087	6	0
Pay and allowances—Establishment	2,11,490	6	0
Contingencies	27,871	2	9
Law charges	10,089	11	2
	2,70,656	0	11

An abstract statement showing the opening balance, receipts, expenditure and closing balance of the general transactions of the Board for the period from 1st July to 29th September 1951 is given below:—

	RS.	A.	P.
Opening balance on 1st July 1951	3,05,340	4	9
Receipts—1st July to 29th September 1951 including investments realized.	3,24,172	11	6
	6,29,513	0	3
Expenditure—1st July to 29th September 1951 including investments made.	5,63,191	9	6
Closing balance on 29th September 1951 ..	66,321	6	9

With effect from 30th September 1951 the date of provincialization of the Board the contributions and other amounts realized by the department are credited to the Government account under the following heads:—

1. Contributions costs and miscellaneous income under section 76 (1) of the Act.	XXXVI. Miscellaneous—(a) Miscellaneous —E. Administration of the Madras Hindu Religious and Charitable Endowments Act, 1951.
2. Contribution under section 76 (2) of the Act.	XLVI. (d)—Miscellaneous Fees for Government Audit.

The salaries and allowances of the Commissioner, Deputy Commissioners and Assistant Commissioners and other officers and servants and other expenditure of the department are debited to Government account under the head "47. Miscellaneous—J. Miscellaneous—E. Administration of Madras Hindu Religious and Charitable Endowments Act, 1951". During the remaining period of the fasli under report, i.e., from 30th September 1951 the date of provincialization of the department to 30th June 1952, the end of the fasli, the total receipts under the head "XXXVI. Miscellaneous—(c) Miscellaneous—Administration of Madras Hindu Religious and Charitable Endowments Act, 1951" amounts to Rs. 3,16,013-1-3 and the total receipts under "XLVI. Miscellaneous (d) Fees for Government Audit" by way of contribution recovered from the religious institutions amounted to Rs. 2,27,531-4-10. The total expenditure during the said period towards salary and allowances of the officers and staff, contingencies and fees paid to private auditors for auditing the accounts of religious institutions amounted to Rs. 6,93,539-10-3 as detailed below:—

	RS.	A.	P.
Pay of officers	73,019	6	0
Pay of establishment	2,22,515	2	0
Dearness allowance	1,00,231	3	0
Other compensatory allowances	27,082	6	0
Travelling allowance	58,161	0	6
Other charges	67,723	12	0
Payment towards cost of private audit	1,46,755	12	0
	6,93,539	10	3

At the end of the previous fasli a sum of Rs. 6,882-1-0 was pending recovery out of the advances made to the temples, etc., from the funds of the Board. During fasli under report a sum of Rs. 800 was advanced to the temples and a sum of Re. 0-3-0 was recovered from the temples leaving a balance of Rs. 7,631-14-0 at the end of the fasli.

Finance.—In view of the judgment of the High Court referred to at pages 5-6 of the report, assessments for contribution and audit fees could not be made in time. But in view of the clarification that section 76 of the Act mentioned in the judgment refers to only section 76 (1) and not to section 76 (2) of the Act, action was taken immediately to assess all institutions getting Rs. 1,000 and over for levying audit fees. Since the close of the fasli, out of 8,596 religious institutions liable to be assessed for audit fees, 8,116 institutions have been assessed and demands issued. A statement showing the number of demands issued, amount demanded, amount collected and balance, etc., is appended (vide Appendix XIII A to C).

Putting trustee or executive officers in possession—Section 87.—Section 87 of the present Act though intended as an improvement over section 78 of the Madras Act XX of 1927 as a quicker remedy for recovering the temple properties from the ex-trustees it has proved to be inoperative in view of the recent decision of the High Court (vide 1952 Part II M.L.J.P. 217) which held that where certain archakas have a right in the lands for performing Nitya nivedya deeparadhana and where the archaka made such a bona fide right and claim in the property belonging to the temple, such a right should not be disposed of without any proper enquiry in a summary manner. The High Court has further held that section 87 of Madras Hindu Religious and Charitable Endowments Act XIX of 1951 was not in any way materially different from the scope of section 78 of the old Act in so far as remedy of summary procedure is provided for in order to get hold of properties which are admittedly temple properties. Thus section 87 of the new Act is made inapplicable even to admitted endowments, if the archaka claims a right in the lands granted to a temple for the performance of nitya dhupa deepa naivedyam. On account of this, no progress could be made in the matter of taking possession of the lands by the application of section 87. In circars as well as in Ceded districts, the endowments of the temples are in the possession and enjoyment of the archakas. The present section applies mostly for purposes of taking charge of properties of temple from the ex-trustees but not for recovering possession of lands from the archakas. The *de facto* trustees of the temple removed by the Area Committee generally refuse to hand over charge to the legally constituted trustees and seek remedy under section 57 (*b*) of the Act while at the same time the trustees appointed resort to the provision under section 87 of the Act under the directions of the Assistant Commissioner for obtaining certificate with the result that the temple is put to loss because of the continued mismanagement of the temple by the *de facto* trustees. For recovering the lands from the archakas, it has become inevitable for the temples to launch litigation which is a drain on resources of the temples. It is therefore necessary that the present section has to be amended enlarging its scope wider so as to include the lands in possession of the archakas which are the general endowments of the temples.

1. *Raja Vedapatasala, Kumbakonam.*—The patasala which was under the management of the ex-Hindu Religious Endowments Board is continued to be managed by the Commissioner, Hindu Religious and Charitable Endowments, Madras. In the patasala, learning is imparted in Vedas and Kaviyams (Sanskrit

Literature) as usual. There are three teachers in Vedic section and three for Kavya section.

At the beginning of the fasli there were 18 boys. Nine were admitted in the fasli. Seven boys left the patasala of their own accord and 12 were removed. At the end of the fasli, the strength of the patasala was 18. One boy in the advanced course of Kavya section was sent up for Government Entrance Examination and he has come out successful.

The patasala owns lands in three villages as follows :—

	Wet.	Dry.	Manikats.
	ACS.	ACS.	CTS.
1. Themmalore	17·67	2·27	..
2. Nagakudi	28·20	1·45	15½
3. Kuthanur .. 3 velies, 2 mahs and 20 kulies.			

The lands in the village of Themmalore and Kuthanor have been leased out for faslis 1360 to 1362 and the lands in Nagakudi, have been leased out for faslis 1361 to 1363. The annual lease demands for fasli 1361 are as follows :—

1. Kuthanur .. .. 485 kalams.
2. Themmalur .. .. 466 „
3. Nagakudi .. .. 566 kalams and cash Rs. 50.

The arrears outstanding as on 1st July 1952 are as follows :—

1. Nagakudi—Nil.
2. Kuthanur—2½ kalams of greengram.
3. Themmalore—Rs. 290 towards samba, 5 kalams of greengram, cash rent of Rs. 30.

The suit filed in O.S. No. 29 of 1951, District Munsif's Court, Kumbakonam, during the last fasli against the ex-lessee Sri V. S. Rajagopalachariar for recovery of arrears is still pending.

The liabilities as on 1st July 1952 amounted to Rs. 4,926-6-1 while the amount to the credit of patasala at the end of the fasli was Rs. 22,628-4-0.

2. *Vedapatasala, Ammalagraharam, Tiruvaiyaru, Tanjore taluk.*—This patasala also which was under the management of the ex-Hindu Religious Endowments Board is continued to be managed by the Commissioner, Hindu Religious and Charitable Endowments, Madras. As usual Rig Vedam, Sama Vedam, Yajur Vedam and Agama Kaviyam are taught to the boys. There are four teachers, one teaching each section. There were seven boys at the beginning of the fasli. One was admitted in the fasli. while 2 boys left the patasala. The strength of the patasala at the end of the fasli was 6.

No examinations were conducted in the fasli and no boys were sent up for Government examination.

This patasala owns 27·30 acres of wet and 50 cents of dry lands. The lands have been leased out for faslis 1361 to 1363 for an annual rent of 330 kalams and cash Rs. 33. The coconut tope belonging to the patasala has been leased out for faslis 1361 to 1363 for an annual rental of Rs. 260.

The arrears for the fasli ending 1360 are 336 kalams and 6 marakkals and cash Rs. 112. The connected lease deeds have already been placed before the Government Pleader, Tanjore, for filing suits for recovery of arrears.

The liabilities as on 1st July 1952 amounted to Rs. 2,805-12-3 while the amount to the credit of the patasala at the end of the fasli was Rs. 24,305.

The Assistant Commissioner, Hindu Religious and Charitable Endowments, Tanjore, who is supervising the patasalas on behalf of the Commissioner, suggests that the Government may consider the admissibility of vesting the management of those institutions in some educational institutions in the locality.

Audit.—During the fasli under review, the Government appointed private auditors to audit the accounts of religious institutions for fasli 1360. Under

section 71 of the Act, the audit of religious institutions, the annual income of which as calculated for the purposes of section 76 for the fasli year immediately preceding is not less than Rs. 1,000 shall be made by auditors appointed in the prescribed manner. In G.O. Ms. No. 608, Rural Welfare, dated 2nd June 1952, the Government have framed a rule under section 100 (1) read with section 71 (4) of the Act under which the audit of accounts of the religious institutions has to be made by the Local Fund Audit Department of the Government or by such other private auditors as may be appointed by the Commissioner with the approval of the Government from time to time. The Government have directed that the audit of accounts of religious institutions with an annual income of Rs. 1,000 and above shall be taken over by the Examiner of Local Fund Accounts. The audit is in progress.

APPENDIX I.

Statement showing the strength of Commissioner, Deputy Commissioners, Personal Assistant to Commissioner and Assistant Commissioners as sanctioned in G.O. Ms. No. 966, Rural Welfare, dated 12th September 1951.

Serial number and name of post.	Total number of posts.	Strength.		Scale of pay.
		Permanent.	Temporary.	
(1)	(2)	(3)	(4)	(5)
				RS.
1 Commissioner	1	1	..	1,000—100/2—1,200.
2 Deputy Commissioners ..	3	1	2	550—50/2—750.
3 Personal Assistant to Commissioner.	1	..	1	250—50/2—500 plus special pay of Rs. 50 per month.
4 Assistant Commissioners.	20	14	6	250—50/2—500.

APPENDIX II.

Statement showing the jurisdiction and headquarters of the Deputy Commissioners as fixed in G.O. Ms. No. 966, Rural Welfare, dated 12th September 1951.

Serial number and name of districts. (1)	Name of headquarters. (2)	Remarks. (3)
I 1 Visakhapatnam	Masulipatnam ..	Guntur was first fixed as headquarters. But it was later shifted to Masulipatnam—vide G.O. Ms. No. 1222, Rural Welfare, dated 20th November 1951.
2 Srikakulam		
3 East Godavari		
4 West Godavari		
5 Krishna		
6 Guntur		
7 Nellore		
8 Chittoor		
9 Anantapur		
10 Bellary		
11 Cuddapah		
12 Kurnool		
II 1 Madras City	Coimbatore	...
2 Chingleput		
3 South Arcot		
4 North Arcot		
5 Coimbatore		
6 Salem		
7 The Nilgiris		
8 South Malabar		
9 North Malabar		
10 South Kanara		
III 1 East Tanjore	Tanjore	....
2 West Tanjore		
3 Tiruchirappalli		
4 Madurai		
5 Ramanathapuram		
6 Tirunelveli		

APPENDIX III.

Statement showing the jurisdiction and headquarters of the Assistant Commissioners as fixed in G.O. Ms. No. 966, Rural Welfare, dated 12th September 1951.

Serial number and name of districts.	Headquarters.	Remarks.
(1)	(2)	(3)
1 Srikakulam and Visakhapatnam ..	Vizianagaram	....
2 East Godavari	Rajahmundry	....
3 West Godavari	Eluru	....
4 Krishna	Masulipatnam	....
5 Guntur	Guntur	....
6 Kurnool and Cuddapah	Kurnool	....
7 Bellary and Anantapur	Anantapur	....
8 Nellore and Chittoor	Nellore	....
9 Chingleput and Madras City ..	Madras	....
10 North Arcot and South Arcot ..	Cuddalore	....
11 West Tanjore	Tanjore	....
12 East Tanjore	Nagapattinam	....
13 Tiruchirappalli	Tiruchirappalli	....
14 Madurai	Madurai	....
15 Ramanathapuram	Sivaganga	The headquarters was later shifted to Madurai.
16 Tirunelveli	Tirunelveli	....
17 Coimbatore, Salem and the Nilgiris.	Coimbatore	....
18 South Malabar	Palghat	....
19 North Malabar including Hosdrug sub-taluk of South Kanara.	Tellicherry	....
20 South Kanara excluding the sub-taluk of Hosdrug.	Mangalore	....

APPENDIX IV.

Statement showing the strength of the staff employed in the offices of the Commissioner as on 30th June 1952.

Serial number and designation.	Total strength.	Permanent.	Temporary.	Scale of post.	Number and date of Government Order sanctioning the post.
(1)	(2)	(3)	(4)	(5)	(6)
Office of the Commissioner.				RS.	
1 Senior Superintendents ..	2	2	..	190—10—240 ..	Ms. No. 967, Rural Welfare, dated 12th September 1951.
2 Junior Superintendents ..	4	4	..	140—5—190	Do.
3 Upper division clerks ..	8	6	2	80—3—95—5—125 ..	Do.
4 Lower division clerks ..	28	18	10	45—3—60—2—90 ..	Do.
5 Typists	2	2	..	45—3—60—2—90 ..	Do.
6 Attenders	3	2	1	24—1—32—½—35 ..	Do.
7 Peons	13	7	6	18—½—25	Do.
8 Watchman	1	..	1	....	
Temporary Verification Officer's establishment.					
1 Verification Officer	..	..	1	250—50/2—500 plus special pay of Rs. 50.	....
2 Gem specialist	..	..	1	300	....
3 Stapathy	..	..	1	150	....
4 Goldsmith specialist ..	..	..	1	100	....
5 Lower division clerks ..	..	..	3	45—3—60—2—90 ..	....
6 Peons	..	..	2	18—½—25	....

APPENDIX V.

Statement showing the permanent and temporary establishment of the offices of the Deputy Commissioners and of the Assistant Commissioners.

Offices.	Manager. P.	Manager. T.	Upper Division Inspectors. P.	Upper Division Inspectors. T.	Upper Division Clerks and Head Clerks. P.	Upper Division Clerks and Head Clerks. T.	Lower Division Inspectors. P.	Lower Division Inspectors. T.	Lower Division Clerks. P.	Lower Division Clerks. T.	Steno-typists. P.	Typists. P.	Typists. T.	Attenders. P.	Attenders. T.	Peons. P.	Peons. T.	Watchmen. T.	Total.
Deputy Commissioners—																			
1 Tanjore	1	..	..	..	3	..	..	..	10	6	1	1	1	2	..	4	2	1	28
2 Coimbatore ..	1	..	..	..	3	..	..	..	10	2	1	1	1	2	..	4	2	1	28
3 Masulipatnam ..	1	..	..	..	3	..	..	..	10	2	1	1	1	2	..	4	2	1	28
Assistant Commissioners—																			
1 Madras City ..	..	..	4	..	1	..	..	1	4	2	..	1	..	..	..	7	2	..	19
2 Cuddalore ..	..	..	3	..	1	..	2	..	4	2	..	1	..	..	..	5	1	..	19
3 Nagapattinam ..	..	..	3	..	1	..	2	1	6	3	..	1	..	..	..	7	1	..	24
4 Tanjore	..	..	2	..	1	..	..	2	6	2	..	1	..	..	..	7	1	..	23
5 Tiruchirappalli ..	..	..	2	..	1	..	..	..	5	2	..	1	..	..	..	6	1	..	20
6 Madurai	..	..	2	..	..	1	..	1	4	1	..	1	..	..	..	4	2	..	14
7 Ramanathapuram	..	..	2	..	1	..	2	..	..	4	..	1	..	..	..	4	2	..	15
8 Tirunelveli ..	..	..	3	..	1	..	..	3	6	2	..	1	..	..	..	6	1	..	23
9 Coimbatore ..	..	..	2	..	1	..	..	2	4	2	..	1	..	..	..	7	1	..	21
10 Palghat	..	..	2	..	1	..	..	2	4	2	..	1	..	..	..	6	1	..	19
11 Tellicherry ..	..	..	1	..	1	..	..	2	4	2	..	1	..	..	..	5	2	..	16
12 Mangalore ..	..	..	1	..	1	..	..	..	4	1	..	1	..	..	..	4	3	..	16
13 Nellore	..	..	3	..	1	..	..	..	8	1	..	1	..	..	..	3	1	..	15
14 Guntur	..	..	4	..	..	1	..	..	5	3	..	1	..	..	..	6	2	..	21
15 Masulipatnam ..	..	..	2	..	1	..	..	..	..	5	..	1	..	..	..	8	2	..	14
16 Eluru	..	..	2	..	..	..	..	..	3	2	..	1	..	..	..	8	2	..	14
17 Rajahmundry ..	..	..	3	..	..	1	..	..	3	2	..	1	..	..	..	4	[illegible]	..	16
18 Vizianagaram ..	..	..	3	..	1	..	..	1	..	5	..	1	..	..	..	3	[illegible]	..	16
19 Kurnool	..	..	3	..	..	1	..	1	3	1	..	1	..	..	..	[illegible]	[illegible]	..	17
20 Anantapur ..	..	..	2	..	..	..	..	..	..	4	..	1	..	..	..	[illegible]	[illegible]	..	15

P = Permanent. T = Temporary.

Category.	Scale.
	RS.
Manager	140—5—190.
Upper Division Clerks and Inspectors (including head clerks) ..	80—3—95—5—110.
Lower Division Clerks and Inspectors (including steno-typists and typists) ..	45—3—60—2—90.
Attenders	24—1—32—½—35.
Peons	18—½—25.
Watchmen	Market rate prevailing for similar class of labourers in the locality concerned from time to time.

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APPENDIX VI.

Statement showing the names of members of Area Committees.

Name of the Assistant Commissioner's division or part thereof for which an Area committee is constituted. (1)	Names of persons appointed as members of the Area Committee. (2)
Srikakulam and Visakhapatnam districts.	1. Sri Allu Yerukuu Naidu, Salur. 2. Sri Potheri Swami Babu, Vysya Merchant, Narasannapeta. 3. Sri L. Lakshmudos, Kummasariyapalli, Patapatnam. 4. Sri Kommasu Appadu, Bhogapuram. 5. Sri P. L. Narasimbarju, M.L.A., Jonnavalasa.
East Godavari district	1. Sri Pydah Sriramakrishnayya, Kakinada. 2. Sri P. Satyanarayana Raju, President, Co-operative Central Bank, Amalapuram. 3. Sri Bikkindi Venkatratnam, M.L.A., Ramachandrapuram. 4. Sri Madireddi Venkatachalapathirao, Alcot Gardens, Rajahmundry. 5. Sri K. Sreerama Narasingarao, B.A., ex-Vice-Chairman of the Kakinada Municipality, Kakinada.
West Godavari district ..	1. Sri Alluri Satyanarayanaraju, M.L.A., Jinnur. 2. Sri Garapati China Kanakayya, Eluru. 3. Sri T. Veerabadra Rao, Pippera. 4. Sri Mollam Somayya Naidu, Summeradeevi. 5. Sri Nallajarla Narayanarao, Tanuku.
Krishna district	1. Sri Chunduri Venkatareddi, Vijayavada. 2. Sri A. Kaleswararao, M.L.A., Vijayavada. 3. Srimathi V. Sithamahalakshmamma, M.L.A., Gudivada. 4. Sri V. Kurmayya, M.L.A., ex-Minister, Vijayavada. 5. Sri K. V. Ramanayya Naidu, B.A., B.L., Masulipatnam.
Bellary and Anantapur districts.	1. Sri Gududu Thimappa Setty, Merchant, Bellary. 2. Sri Mahabaleswarappa, President, District Board, Bellary. 3. Sri K. Vema Reddi, President, District Board, Anantapur. 4. Sri Paidi Lakshmiah, B.A., B.L., Advocate, Anantapur. 5. Sri P. Lakshmanna, Member, District Board, Anantapur, Bukkarayasamudram.
Nellore and Chittoor districts.	1. Sri Sunku Chengalraya Chetti, Member, Municipal Council, Nellore. 2. Sri Menakuru Adisesha Reddi, B.A., B.L., Advocate, Pogathota, Nellore. 3. Sri P. Chenchia Naidu, ex-Taluk Board President, Udayagiri. 4. Sri D. Srinivasa Iyangar, B.A., B.L., Advocate, Chittoor. 5. Sri M. Doraikannu, M.L.A., Kalakathur village, Tiruttani.
Guntur district	1. Sri K. Brahmanandam Reddi, M.L.A., Narasaraopet. 2. Sri P. Sreeramulu, Podapalam. 3. Sri Putta Subbiah, M.L.A., Ponnur. 4. Sri Cheruvu Subramaniyam, Ongole. 5. Sri Voluguri Sarabaiah Gupta, ex-President of the Taluk Board, Sattenapalli.
Kurnool and Cuddapah districts.	1. Sri P. Viswanatha Rao, Markapur. 2. Sri R. K. Ramalinga Reddi, Member, Kurnool District Board, Chagalamarri village, Sirvel. 3. Sri T. Venkata Subbiah Chetti, B.A., B.L., Advocate, Nandyal. 4. Sri P. Ramanareddi, B.A., Mantapampalli, Rajampet. 5. Sri Veerabhadrarao, Penagalur village, Rajampet.
Ramanathapuram district ..	1. Sri A. S. S. S. Sankara Pandia Nadar, Virudhunagar. 2. Sri R. Krishnaswami Naidu, Srivilliputhur. 3. Sri N. B. Sivagaminatha Pillai alias Baliah Pillai, Srivilliputhur. 4. Sri A. R. A. RM. Chockalinga Chettiar, Karaikudi.
Chingleput district and Madras City.	1. Sri S. Sachidanandam Pillai, retired District Educational Officer, 175-A, Lloyds Road, Madras. 2. Sri H. M. Jaganadhan, M.L.C., No. 16, Veeraraghavan Street, Perambur Barracks Road, Madras. 3. Dr. P. S. Srinivasan, Chairman, Municipal Council, Kancheepuram. 4. Sri V. K. Ramaswami Mudaliar, President, Chingleput District Board, Saidapet. 5. Sri Balasubramaniya Reddiar, landlord, Santhaivelur.
North Arcot and South Arcot districts.	1. Sri Swami Sahajananda, M.L.A., Chidambaram. 2. Sri P. R. Sreenivasa Padayachi, President, District Board, Cuddalore. 3. Sri P. K. Gangadara Mudaliar, ex-Chairman, Gudiyatham Municipality, Gudiyatham. 4. Sri K. Seetharama Reddiar, President, Central Co-operative Bank, Cuddalore. 5. Sri M. S. Seshachala Ayyar, Co-operative Town Bank, Tiruvannamalai.
Coimbatore, Salem and the Nilgiris districts.	1. Sri R. Ramakrishna Naidu, Perianaickenpalayam, Coimbatore. 2. Sri S. C. Venkatappa Chettiar, M.L.A., Salem. 3. Sri V. I. Muniswami Pillai, M.L.A., Ootacamund. 4. Sri P. S. Muthavelappa Goundar, Gobichettipalayam. 5. Sri K. A. Rangachariyar, B.A., B.L., Advocate, Namakkal.
South Malabar (taluks of Kozhikode, Ernad, Ponnani, Valluvanad, Palghat and Cochin (Indian Union).	1. Sri V. K. Eradi, Kozhikode. 2. Sri N. Sekharanunni Wariar, B.A., L.T., landlord and member of the District Board, Nellayya. 3. Sri P. R. Nambiar, Guruvayur. 4. Sri A. V. Kuttikrishna Menon, retired Principal, Zamorin's College, Kozhikode. 5. Sri V. G. Sukumaran, landlord, Koyalanmannam P.O., Palghat.
North Malabar (taluks of Chirakkal, Kottayam, Kurumbranad and Wynaad) including sub-taluk of Hosdrug in South Kanara district).	1. Sri C. K. Narayanan Nair, landlord, Walluvanad amsam P.O., Manantoddy, Wynaad. 2. Sri K. T. Padmanabhan Nambiar, Chandroth House, Panoor. 3. Sri C. V. Gopalan, retired District Munsif, Tellicherry. 4. Sri Srinivasa Ayyar, Vakil, Kuthaparamba. 5. Sri K. P. N. Narain Doss, B.A., B.L., Kanhangad, South Kanara district.
South Kanara district excluding the sub-taluk of Hosdrug.	1. Sri B. Thojappa Shetty, landlord and Patel, Besnoor, (Coondapoor taluk). 2. Sri K. P. Mukunda Prabhu, Karkala Post, South Kanara. 3. Sri P. R. R. Punja, Advocate, Mangalore. 4. Sri Venkataraman Gowda, Advocate, Puttur. 5. Sri Kalamadi Ramarao, landlord, Udipi.
West Tanjore (taluks of Tanjore, Arantangi, Pattukkottai, Kumbakonam, Papanasam and Mannargudi.	1. Sri Tittai Subramanyam, Member of Union Parliament, Tittai. 2. Sri G. Srinivasan Pillai, President, Panchayat Board, Arantangi. 3. Sri Appavu Thevar, landlord, Ukkadai. 4. Sri D. Narayanaswami Ayyar, son of Doraiswamy Ayyar, landlord, 1st street, Mannargudi. 5. Sri G. Karuppiah Moopanar, son of Sri R. Govindaswami Moopanar, Sundaraperumalkoil.
East Tanjore (taluks of Nannilam, Sirkali, Mayuram, Nagapattinam and Tiruturaipundi).	1. Sri M. D. Thyagaraja Pillai, M.L.A., Koradacheri. 2. Sri A. M. P. Tiruvambalam Chettiar, Chairman, Municipal Council, Nagapattinam. 3. Sri T. M. Srinivasa Pillai, Mirasdar and Rice Mill-owner, Tiruvengadu. 4. Sri Kottanchi Vengu Chettiar, son of Sundaram Chettiar, Kornad, Mayuram. 5. Sri Sirdar A. Vedaratnam Pillai, M.L.A., Vadakku Veedi, Vedaranyam.
Tiruchirappalli district ..	1. Sri L. N. Paramasivam Pillai, Lalgudi. 2. Sri P. Ponnambala Goundar, Vadaseri, Kulittalai. 3. Sri M. P. Krishnaswami Pillai, B.A., B.L., Vakil, Musiri. 4. Sri R. Narayana Ayyangar, retired Deputy Superintendent of Police, Tiruchirappalli. 5. Sri M. Rangan Moopanar, Tiruvengimalai.

Name of the Assistant Commissioner's division or part thereof for which an Area Committee is constituted.	Names of persons appointed as members of the Area Committee.
(1)	(6)
Madurai district	1. Sri P. Kakkan, M.L.A., Melur. 2. Sri K. Rajaram Naidu, M.L.A., Tirumangalam. 3. Sri A. Subbaraj, Chairman, Municipal Council, Bodinayakanur. 4. Sri A. Chidambara Mudaliar, No. 43, North Masi street, Madurai. 5. Sri Sivaraman Ambalam, Vellalore.
Tirunelveli district	1. Sri M. G. Sankar Reddiar, landlord, Munanjipatti. 2. Sri A. R. S. S. Arumugaswami Nadar, Merchant and Banker, Tuticorin. 3. Sri S. R. Subramania Pillai, Malaseval, Ambasamudram. 4. Sri K. P. Paramasivan, Samathanapuram, Palayamkottai. 5. Sri T. S. Radhakrishna Ayyar, retired Deputy Accountant-General, Tharuvai.

APPENDIX VII.

Statement showing the enquiries conducted by the Commissioner under the various sections of the Hindu Religious and Charitable Endowments Act.

1. Applications for revision of (1) order of proceedings of trustees, (2) Area committees, (3) Assistant Commissioners and Deputy Commissioners received—
   - (a) the number of applications received 43
   - (b) the number of applications disposed of 16
   - (c) the number of applications pending 27
2. No application under section 19 of the Act has been received.
3. Applications for alienation of immovable property of religious institutions under section 29 of the Act—
   - (a) number of applications received 11
   - (b) number of applications disposed of 6
   - (c) the number of applications pending 5
4. Appeals under sections 49 (3), 61 (2) and 31(2), etc., of the Act under each of the above sections with disposal and the appeals pending disposal under each sections—

	Section 49 (3).	Section 61 (2).	Section 31 (2).	Section 45 (5).
Number of appeals received	4	3	1	5
Number disposed of	3	2	..	2
Number pending	1	1	1	3

5. Enquiries under notification chapter—
   - (a) the number of enquiries pending as on 30th September 1951 .. 13
   - (b) the number of enquiries disposed of up to 30th June 1952 13
   - (c) the number of enquiries if any pending as on 30th June 1952 .. .. Nil.
6. Applications or proceedings under section 103 (f) for modification of orders under section 67 (4) or (5) of Act II of 1927—

   No application or proceeding under section 103 (f) is pending.
7. Copy applications—
   - (a) number of copy applications pending as on 30th September 1951 .. 3
   - (b) number of copy applications received up to 30th June 1952 49
   - (c) number of copy applications disposed up to 30th June 1952 45
   - (d) number of copy applications pending as on 30th June 1952 7
8. Whether registers for applications appeals and copy applications are maintained regularly .. .. Yes.
9. Whether weekly cause list and diary for enquiries are prepared and got approved.

   Diary for enquiry and weekly cause lists are prepared and maintained.

APPENDIX VIII.

Statement showing the work done by the Deputy Commissioners, Hindu Religious and Charitable Endowments, from 30th September 1951 to 30th June 1952.

Name of districts comprised in the jurisdiction. (1)	Number of religious institutions in each district published under section 38 of the Act. (2)	Name of the Deputy Commissioner. (3)	Number of days toured. (4)	Number of institutions inspected. (5)	Number of enquiries held. (6)	Number of audit reports received. (7)	Number of cases in which dittams approved. (8)	Number of budgets received. (9)	Number of budgets sanctioned. (10)	Number of registers of properties approved. D.C. (11) S. 25-26	Number of registers of properties approved. A.C. (12) S. 25-26.
1 East Tanjore	38										
2 West Tanjore	23										
3 Tiruchirappalli	13	(1) Sri A. S. Mannadi Nair, B.A., B.L., Bar.-at-Law.	107	96	404	54	1	122	121	3-0	17-24
4 Madurai	6										
5 Ramanathapuram	13										
6 Tirunelveli	13	(2) Sri Sakkarai, B.A., B.L., Acting Deputy Commissioner.	5	..	..	..	..	..	..	..	..
	106										
7 Madras City	14										
8 Chingleput	7										
9 South Arcot	4	Sri N. Venkatarama Iyer, M.A.	97	56	460	36	2	67	67	32-0	62-0
10 North Arcot	3										
11 Salem	2										
12 Coimbatore	4										
13 The Nilgiris	..										
14 South Malabar .. .. 15 North Malabar	23										
16 Mangalore	10										
	67										
17 Srikakulam	5										
18 Visakhapatnam	1										
19 East Godavari	5	Sri D. Suryanarayanaswami, B.A., B.L.	109	315	192	192	..	30	39	258-39	211-17
20 West Godavari	5										
21 Krishna	3										
22 Guntur	7										
23 Nellore	5										
24 Chittoor	2										
25 Cuddapah	..										
26 Kurnool	2										
27 Bellary	1										
28 Anantapur	1										
	37										

Statement showing the disposal of cases under various sections of the Madras Hindu Religious and Charitable Endowments Act XIX of 1951 from 30th September 1951 to 30th June 1952.

Serial number and name of the Deputy Commissioner.	Section 31.	Section 45.	Section 47.	Section 49 (2).	Section 57.	Section 58 (1).	Section 58 (3).	Section 58 (6).	Section 59.	Section 60.	Certificates issued under section 87 of the Act.
1 Sri A. S. Mannadi Nair, B.A., B.L., Bar.-at-Law.	..	12	1	9	21	9	..	..	1	..	2
2 Sri N. Venkatarama Iyer, M.A. ..	7	4	..	16	25	35	3	6	..	..	13
3 Sri D. Suryanarayanaswamy, B.A., B.L.	..	14	..	25	9	17	..	3	..	..	2
Total ..	7	30	1	50	55	61	3	9	1	..	17

APPENDIX X.

Statement showing the work done by the Assistant Commissioners, Hindu Religious and Charitable Endowments from 30th September 1951 to 30th June 1952.

Serial number and name of districts.	Number of major institutions.	Name of the Assistant Commissioner.	Number of days toured.	Number of institutions inspected.	Number of enquiries held.	Number of audit reports received.	Budgets: Number of received.	Budgets: Sanctioned.	Trustees: Number of appointed.	Dittams: Number of received.	Register of properties: Received.	Register of properties: Verified.	Register of properties: Pending.	Statements under section 25: Received.	Statements under section 25: Verified.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
1 Srikakulam	526	D. Gurumurthi Chetti, B.A. ..	88	130	60	65	156	156	21	1	6	6	..	..	..
2 Visakhapatnam	370														
3 East Godavari	1,260	N. Venkatakrishnaiah, B.A. ..	133	196	305	180	188	188	126	..	35	27	..	22	7
4 West Godavari	937	K. Ramakrishnappa, B.A. ..	159	55	126	23	409	409	73	..	13	7	..	5	3
5 Krishna	746	K. Ramakrishnappa, B.A. (Addl. charge).	75	85	5	98	297	295	21	..	7	..	..	..	..
6 Guntur	1,430	G. V. Krishnamurthi, B.A. ..	117	802	229	358	400	399	..	4	6	3	..	3	..
7 Nellore	764	A. Ramachandran, M.A., B.L. ..	..	..	..	..	95	91	61	2	..	..	..	1	..
8 Chittoor	615		95	97	..	7	15	8	..	2	2	5	..	1	..
9 Cuddapah	..	G. Subbareddi, B.A.													
10 Kurnool	2,201		85	90	124	123	125	125	130	3	54	54	..	..	..
11 Bellary	335	C. Koteswararao, B.A. ..	..	..	..	..	38	38	..	..	8	6	..	..	..
12 Anantapur	241		78	68	61	21	28	28	27	..	25	23	..	..	..
13 Madras City	..	J. Gopalakrishnayya, B.A. ..	..	..	..	65	78	78	42	1	..	..	11	1	..
14 Chingleput	..		105	..	200	52	47	17	42	..	..	..	..	..	..
15 South Arcot	..	K. Krishna Unni Nair, B.A., B.L.	..	..	..	156	..	..	..	..	..	..	..	..	..
16 North Arcot	982		95	502	378	112	141	141	142	4	72	32	..	12	5
17 Coimbatore	611	M. R. Shanmugha Sundaram, B.A., B.L.	..	188	..	50	123	123	61	..	10	6	..	..	..
18 Salem	388		120	102	162	45	54	54	67	..	9	3	..	..	..
19 Nilgiris	20		..	..	..	..	11	11	1	..	2	2	..	..	1
20 South Malabar	718	K. C. Nambiar, B.A.	127	102	60	884	380	287	12	2	16	4	..	4	..
21 North Malabar	321	K. V. Kumaran Nair, B.A. ..	103	82	312	296	97	82	9	2	1	1	5	2	..
22 South Kanara	300	M. Madhavarao, M.A., B.L. ..	80	63	69	76	62	62	174	2	..	6	13	19	..
23 East Tanjore	..	S. Janardhanam Pillai, B.A. ..	66	54	67	446	147	147	109	1	22	5	22	9	..
24 West Tanjore	648	P. Subramaniam, B.A., B.L. ..	120	919	62	97	218	218	81	5	132	10	11	2	..
25 Tiruchirappalli	833	A. Sakkarai, B.A., B.L. ..	55	60	18	232	152	152	51	..	31	..	13	..	..
26 Madura	312	K. Somasundara Desikar, M.A.	78	47	121	92	114	79	20	1	1	6	12	6	..
27 Ramanathapuram	321	S. Ramalingam Naidu, B.A., B.L.	32	42	47	215	75	75	24	3	6	5	1	1	..
28 Tirunelveli	607	T. S. Thangavelu, B.A., B.L. ..	58	45	97	175	211	209	59	1	36	26	39	14	..

APPENDIX XI.

Statement showing the number of meetings held, subjects placed and disposed by the Area Committees from 16th October 1951 to 30th June 1952.

Serial number and name of districts comprising Assistant Commissioner's divisions.	Number of religious institutions in the jurisdiction.	Number of meetings convened.	Number of meetings adjourned for want of quorum.	Number of meetings actually held.	Number of subjects placed at the meetings.	Number of subjects disposed of at the meetings.	Number of subjects pending disposal.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1 Visakhapatnam and Srikakulam	..	8	4	4	361	250	111
2 East Godavari	..	8	4	4	260	231	29
3 West Godavari	..	4	..	4	..	528	..
4 Krishna	..	10	7	3	311	222	89
5 Guntur	..	6	..	6	705	590	115
6 Nellore and Chittoor	..	9	1	8	436	384	52
7 Bellary and Anantapur	..	10	7	3	699	141	558
8 Cuddapah and Kurnool	..	4	1	3	245	224	21
9 Chingleput and Madras City	..	9	..	9	453	439	14
10 South and North Arcot districts	..	8	2	6	623	426	197
11 Salem, Coimbatore and Nilgiris	..	6	1	5	902	305	597
12 South Malabar	..	9	5	4	250	249	1
13 North Malabar	..	7	1	6	415	388	32
14 South Kanara	..	8	2	6	931	644	287
15 West Tanjore	..	9	2	7	796	577	219
16 East Tanjore	..	7	..	7	421	409	12
17 Tiruchirappalli	..	9	1	8	..	227	..
18 Madura	..	10	5	5	241	204	37
19 Ramanathapuram	..	11	5	6	1,050	571	479
20 Tirunelveli	..	13	..	13	574	574	..

APPENDIX XII.

List of temples completed during fasli 1361.

Serial number and name of village.	Name of temple.	Valuation. RS.	A.	P.
	Tiruchirappalli district.			
1 Srirangam	Sri Ranganathaswami temple	38,40,638	8	6
2 Tiruvanaikaval	Sri Jambukeswarar temple	3,43,291	5	1
3 Kallankurichi	Sri Kaliyugavaradarajaswami temple	1,10,014	13	3
4 Rock Fort	Sri Thayumanavarswami temple	1,32,634	14	8
	Coimbatore district.			
5 Ayyanpalayam	Sri Valaithothathu Ayyan temple	1,364	13	6
	Malabar district.			
6 Guruvayur	Sri Guruvayurappan Krishna temple	2,44,175	14	6
7 Akathethara	Sri Kallikulangara, etc., temples (3 temples)	13,127	12	6

Serial number and name of village.	Name of temple.	Valuation. RS.	A.	P.
	South Kanara district.			
8 Manjeswar	Sri Ananthaswarar temple	2,05,360	9	3
9 Udipi	Sri Kanyur Math	1,183	12	0
10 Do.	Sri Pejavar Math	3,504	14	3
11 Do.	Sri Admar Math	11,920	6	3
12 Do.	Sirur Math	3,021	6	9
13 Do.	Sri Krishnapur Math	2,11,677	0	9
	Chittoor district.			
14 Tirupathi	Sri Thirumalai-Tirupathi, etc., Devasthanam	73,21,306	2	0
15 Kalahsti	Sri Kalahasteeswarar Devasthanam	1,85,499	14	6
	Madras City and Chingleput district.			
16 Park Town	Sri Kandaswami temple	5,96,326	0	9
17 Do.	Sri Ekambareswarar temple	52,730	8	3
18 Georgetown, Madras.	Sri Arunachaleswarar temple	18,313	12	3
19 Do.	Sri Kannikaparameswari temple	2,33,276	2	3
20 Mylapore	Sri Velleswarar temple	27,129	13	6
21 Do.	Sri Audikesavaswami temple	65,343	10	1
22 Do.	Sri Vedanthadesikar temple	1,12,943	6	9
23 Saidapet	Sri Karaneswarar temple	22,032	0	0
24 Kodambakkam	Sri Vadapalani Andavar temple	19,959	11	9
25 Thiruneermalai	Sri Ranganathaswami temple	65,360	15	3
	Total ..	1,38,47,938	3	9

APPENDIX XIII-A.

Audit Fees.

Statement showing the progress regarding issue of demands, requisition, collections by the department and the Revenue Department on behalf of the department (fasli 1361).

Name of the district.	Number of institutions assessed.	Number of requisitions issued.	Arrear demand.			Current demand.			Total.		
(1)	(2)	(3)	(4)			(5)			(6)		
			RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Malabar ..	1,067	972	26,432	4	5	35,692	4	0	62,124	8	5
South Kanara.	344	301	26,141	5	8	21,958	5	0	48,099	10	8
Nellore ..	387	367	2,303	9	6	7,186	9	0	9,490	2	6
Coimbatore ..	713	617	4,505	6	6	10,113	15	0	14,619	5	6
Nilgiris ..	25	23	225	1	0	203	14	0	428	15	0
North Arcot ..	430	382	2,782	9	0	3,600	9	0	6,383	2	0
Salem	413	388	2,585	1	6	4,732	1	0	7,317	2	6
South Arcot ..	663	624	6,040	11	1	6,819	0	0	12,859	11	1
Total ..	4,042	3,674	71,016	0	8	90,306	9	0	1,61,322	9	8

—	Collections.			Write-off and mutation.			Percentage of collection to demand.	Balance.		
	(7)			(8)			(9)	(10)		
	RS.	A.	P.	RS.	A.	P.		RS.	A.	P.
Malabar ..	17,012	15	0	481	14	0	27	44,629	11	5
South Kanara ..	9,400	13	8	..			20	38,698	13	0
Nellore	2,961	8	2	..			31	6,528	10	4
Coimbatore ..	5,998	13	0	..			41	8,620	8	6
Nilgiris	193	14	0	..			45	235	1	0
North Arcot ..	1,463	8	0	..			22	4,919	10	0
Salem	2,011	11	0	..			28	5,305	7	6
South Arcot ..	2,311	7	0	..			18	10,548	4	1
Total ..	41,354	9	10	481	14	0	26	1,19,486	1	10

APPENDIX XIII-B.

Audit Fees.

Statement showing the progress regarding issue of demands requisition collections by the department and the Revenue Department on behalf of the department (fasli 1361).

Name of the district	Number of institutions assessed.	Number of demands issued.	Arrear demand.			Current demand.			Total.		
(1)	(2)	(3)	(4)			(5)			(6)		
			RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Tiruchirappalli.	292	281	13,424	13	5	27,399	11	0	40,824	8	5
Ramanathapuram ..	134	126	20,480	7	6	17,564	12	0	38,045	3	6
East Tanjore ..	341	331	37,964	6	10	56,852	11	0	94,817	1	10
West Tanjore ..	304	293	23,627	15	0	31,714	5	0	55,342	4	0
Chittoor ..	32	31	10,120	12	0	42,007	10	0	52,128	6	0
Tirunelveli ..	305	234	26,691	0	0	29,423	12	0	56,114	12	0
Chingleput ..	126	119	12,344	0	6	7,918	2	0	20,262	2	6
Madras City ..	141	122	12,010	4	3	13,397	9	0	25,407	13	3
Madurai ..	127	124	5,147	9	0	19,142	14	0	27,290	7	0
Total ..	1,802	1,711	1,61,811	4	6	2,45,421	6	0	4,07,232	10	6

—	Collections.			Write-off and mutation.			Percentage of collection to demand.	Balance.		
	(7)			(8)			(9)	(10)		
	RS.	A.	P.	RS.	A.	P.		RS.	A.	P.
Tiruchirappalli.	15,663	1	4	65	4	0	38	25,096	3	1
Ramanathapuram ..	7,058	11	0	2,011	2	0	20	28,975	6	6
East Tanjore ..	35,815	14	0	..			38	59,001	3	10
West Tanjore ..	23,613	8	0	66	8	0	43	31,662	4	0
Chittoor ..	8,184	5	0	..			16	43,944	1	0
Tirunelveli ..	21,631	6	5	50	13	0	39	34,432	8	7
Chingleput ..	1,879	10	0	196	6	0	9	18,186	2	6
Madras City ..	6,271	11	9	1,672	1	0	26	17,464	0	6
Madurai ..	15,082	14	0	420	0	0	63	8,787	9	0
Total ..	1,35,201	1	6	4,482	2	0	34	2,67,549	7	0

APPENDIX XIII-C.

Audit Fees.

Statement showing the progress regarding issue of demands requisition collections by the department and the Revenue Department on behalf of the department (fasli 1361).

Name of the district.	Number of institutions assessed.	Number of requisitions issued.	Arrear demand.			Current demand.			Total.		
(1)	(2)	(3)	(4)			(5)			(6)		
			RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
West Godavari.	496	494	17,752	7	0	23,964	6	6	41,446	13	6
Kurnool ..	134	133	1,933	15	0	4,899	12	0	6,833	11	0
Cuddapah ..	54	51	2,356	11	0	3,485	1	0	5,841	12	0
Anantapur ..	45	44	1,220	7	0	2,235	2	0	3,455	9	0
Bellary	72	72	2,680	0	0	2,934	12	0	5,614	12	0
Guntur	749	749	32,924	7	3	40,453	11	0	73,378	2	3
Krishna ..	319	314	16,761	14	9	21,819	15	7	38,581	14	4
Visakhapatnam.	91	90	3,988	15	0	3,989	4	0	7,978	3	0
Srikakulam ..	181	175	16,807	6	0	6,460	7	0	23,267	13	0
East Godavari.	613	609	45,131	5	9	31,327	5	9	76,458	11	6
Total ..	2,756	2,731	1,41,557	8	9	1,41,299	12	10	2,82,857	5	7

Name of the district.	Collections.			Write-off and mutation.	Percentage of collection to demand.	Balance.		
	(7)			(8)	(9)	(10)		
	RS.	A.	P.			RS.	A.	P.
West Godavari.	11,422	5	6	..	..	30,024	8	0
Kurnool ..	1,640	3	0	..	..	5,193	8	0
Cuddapah ..	1,223	10	6	..	..	4,618	1	6
Anantapur ..	781	0	0	..	..	2,674	9	0
Bellary	2,043	13	0	..	..	3,570	15	0
Guntur	16,067	9	8	..	..	57,310	8	7
Krishna ..	8,216	13	5	..	..	30,365	0	11
Visakhapatnam.	1,844	6	0	..	..	6,133	13	0
Srikakulam ..	1,563	14	6	..	..	21,703	14	6
East Godavari.	5,971	13	11	..	..	70,486	13	7
Total ..	50,775	9	6	..	..	2,32,081	12	1

RURAL WELFARE DEPARTMENT

G.O. No. 724, 30th May 1953

Administration Report—Hindu Religious and Charitable Endowments (Administration) Department—Fasli 1361 (30th September 1951 to 30th June 1952)—Reviewed.

READ—the following paper :—

From the Commissioner, Hindu Religious and Charitable Endowments (Administration) Department, No. 1285/53-1, Genl., dated 28th January 1953.

Order—No. 724, Rural Welfare, dated 30th May 1953.

Recorded.

2. *Finance.*—During the period from 1st July to 29th September 1951, i.e., till the date of abolition of the ex-Hindu Religious Endowments Board, the total receipts of the ex-Board from all sources amounted to Rs. 2·95 lakhs, whereas the expenditure incurred by the ex-Board under all heads inclusive of law charges during the said period amounted to Rs. 2·71 lakhs. During the remaining period of the fasli under review, the total receipts under sections 76 (1) and 76 (2) of the Hindu Religious and Charitable Endowments Act, 1951, amounted to Rs. 5·43 lakhs; whereas the total expenditure incurred during the said period amounted to Rs. 6·96 lakhs. The fall in receipts was due to judgment of the High Court in C.M.P. No. 2591 of 1951 holding section 76 (1) of the Act as *ultra vires* the State Legislature.

3. *Jurisdiction.*—The number of maths and temples (both major and minor) under the jurisdiction of the department was 253 and 24,633, respectively, as against 306 and 28,322 in the previous fasli.

4. *Audit costs.*—Since the close of the fasli, out of 8,598 religious institutions liable to be assessed for audit fees, 8,116 institutions have been assessed and demands issued. Out of a total demand of Rs. 8·51 lakhs, only Rs. 2·27 lakhs have been collected during the fasli under review, leaving a sum of Rs. 6·19 lakhs as arrears. Steps should be taken to improve the collection work and to reduce the arrears to the minimum.

The administration during the fasli was on the whole fair.

(By order of the Governor)

T. K. SANKARAVADIVELU,
Secretary to Government.

To the Commissioner, Hindu Religious and Charitable Endowments (Administration) Department, Madras.

„ Public (State Administration Report Officer).

Copy to Andhra State.

„ Mysore State.

Forwarded

(By order)

Superintendent.