M.R.O. 14—10,000—21-4-22.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 1136 Press ~~Mis.~~

104-105

Dated 10-7- 1869.

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 10*th July* 1860.

No. 104. Read the following Proceedings of the Board of Revenue, dated 22nd June 1860, No. 2,926 :—

Read letter from the Collector of South Arcot, dated 23rd March 1860, No. 46.

(In Cons., 24th March 1860, No. 1,367.)

In Cons., 14th November 1859, *No.* 5,686.

1. In his letter dated 10th November 1859, Mr. Hall, then Collector of South Arcot, submitted a Statement of certain items remaining in the account of his District under the head of *Deposit* to the credit of the " Dévastánam Kattalai Fund ; " and observing that no reasonable claim could be brought forward for these several sums at this distance of time, and that the objects for which they were originally intended no longer called for their expenditure, he recommended that the whole amount should be laid out in the construction of some works of public utility. As, however, the several items shown in the Statement appeared to the Board to be rather sums placed in temporary deposit on account of the Pagodas than " Surplus Pagoda Funds," they deemed it right to call for further information on the matter before passing any orders on it.

2. The letter now recorded is the reply to these Proceedings. After careful examintaion of the Húzur and Táluq accounts, Mr. Wood now submits a Memorandum of all the sums remaining in deposit on account of Dévastánam, in correction of the one which accompanied Mr. Hall's letter. According to the revised Memorandum, which shows all the items in detail, the Dévastánam deposit amounts to Rupees 8,604-5-5, inclusive of a sum of Rupees 340-11 received subsequently to 1846, when the Government relinquished the care of the Pagodas. Mr. Wood notices the correspondence which passed from 1846 to 1848 between Mr. Davis, the then Collector, and the Board regarding a part of these deposits ; and requests the orders of the Board as to the disposal of those sums regarding which no correspondence appears to have taken place.

3. The several sums specified in the Statement, which stand in the accouuts of the District under the heading of " Dévastánam Kattalai," but were not included in the general heading of " Surplus Dévastánam Funds," appear to the Board to be essentially of the same character as the items which went to form the sum of Rupees 26,687-3-11 entered in the Statement of Surplus Pagoda Funds furnished by the Accountant General in 1846 for South Arcot, and disposed of by Government in Extract Minutes Consultation dated

In Cons., 3rd August 1846.

14th July 1846, No. 733, directing the employment of those funds for general purposes.

4. Excluding the sum of Rupees 340-11, which having been received into deposit for some temporary purpose after Government had relinquished the charge of the Pagodas, cannot be considered at their disposal, the balance of Rupees 8,263-10-5 may, the Board think, be fairly carried to the credit of the Local Funds, and spent on any useful works. As the sanction of Government is, however, necessary to carry out this measure, the Board resolve to submit these Proceedings to Government for their orders.

(A true Extract.)

(Signed) W. HUDLESTON, *Sub-Secretary.*

No. 105. ORDER THEREON, 10th July 1860, No. 1,136.

The Government agree with the Board of Revenue that the amount in deposit in the South Arcot Treasury under the head of " Dévastánam Kattalai" is a bonâ fide surplus of the Dévastánam funds ; and, as such, properly applicable to works of public utility under the Order of July 14th 1846, No. 733. He directs therefore that the amount specified, being Rupees 8,263-10-5 be placed to the credit of the local fund of the District.

(Signed) J. D. BOURDILLON,

Secretary to Government.

IN CON. 24TH MARCH 1860, No. 1,367.

From H. WOOD, Esq., Collector of SOUTH ARCOT,

dated Tindevanum, 23rd March 1860, No. 46.

I have the honor to acknowledge the receipt of the Proceedings of the Board of Revenue, dated 1st December 1859, regarding a sum of Rupees 6,753-9-10 standing in the accounts of this district under the head of Deposits to the credit of the Devastanum Kuttalai Funds.

2. Since the receipt of the Board's Proceedings the deposit accounts, both huzzur and talook, have been carefully examined and the result shows that there are certain inaccuracies both in the amount and description of the deposits, as contained in the Memorandum which accompanied Mr. Hall's letter to the Board, dated 10th November 1859, No. 261.

3. The amount of the Devastanum Kuttalai Fund shown in Mr. Hall's Memorandum is Rupees 6,753-9-10, whereas the amount actually remaining in the deposit account under this heading is Rupees 6,300-12-11.* The difference of Rupees 452-12-11 is the amount of a payment made by Mr. Davis, Collector of this district, on the 16th March 1847 (as shewn by a takid bearing the signature of that officer,) on account of Yelungumbur Kattalai to the manager Siddha Gura Namasiwaya Murthi Ayien, which entry of payment has been discovered since the date of Mr. Hall's letter under notice, and although this payment can satisfactorily be traced in the accounts, both at the huzzur and in the talook, the proper adjustment of the deposit accounts was not made at the time of the disbursement.

* Amount as per Mr. Hall's statement, exclusive of No. 7, in the present Memorandum, Rs.	6,753	9	10
Deduct sums marked A., B. and C... „	452	12	11
	6,300	12	11

4. In correction therefore of the Memorandum which accompanied Mr. Hall's letter, I have the honor to enclose the annexed Memorandum (Enclosure A,) which not only includes those items regarding which Mr. Hall took the Board's orders, but also one other large item* of Devastanum deposit, amounting to Rupees 2,303-8-6, for the disposal of which the Board's orders are also necessary. Regarding the nature of these deposits some further explanation appears requisite before the Board's orders are given. The total amount of Devastanum deposits in the accounts of this district is Rupees 8,604-5-5; of this sum Rupees 7,306-3-10 are deposits existing as far back as 1846, at which period a correspondence took place regarding the Devastanum deposits between Mr. Davis, the Collector of South Arcot, and the Board of Revenue.

* No. 7, in the present Memorandum.

5. Mr. Davis, in a letter dated 21st December 1846, mentions (paragraph 15), that he has pointed out the best method of employment of the surplus pagoda funds of the district amounting to Rupees 26,687-3-11, but he protests against this further sum of Rupees 7,306-3-10 (the particulars of which he gives in a Statement No. 6, accompanying his letter and which is enclosed—vide B,) being considered public property and as such devoted to purposes of general utility without the consent of the trustees.

6. The Board of Revenue, in a letter dated 22nd March 1847, paragraph 5, give it as their opinion, "that the sums specified in Mr. Davis' statement, appear to be accumulations, after defraying all charges and will thus strictly fall under the head of 'surplus funds.' If included in the statement of surplus funds forwarded to the Accountant General and to which the orders of Government, dated 14th February 1846, have reference, it is obvious that they must be treated as such and applied to objects of general utility as directed."

Again, in their letter dated 4th September 1848, the Board requests to be informed what steps Mr. Davis had taken regarding these deposits, and in answer Mr. Davis stated, that "the sum of Rupees 7,306-3-10, being the amount of surplus funds belonging to certain religious institutions, having been declared by the Board to be 'surplus funds,' applicable to works of general utility, the amount continues to remain in deposit as general surplus funds of Devastanum."

7. This amount, Rupees 7,306-3-10, was not, however, entered as general surplus Devastanum funds, in the deposit account, but remained as before under the heading of Devastanum Kuttalai. This circumstance probably led Mr. Hall to describe item No. 1 in his Memorandum as "tusdick never actually disbursed to the trustees." The word Kuttalai being the corresponding Tamil term for tusdick.

No.	Amount.		
8	116	5	8
9	207	0	6
10	8	0	7
11	6	7	4
12	0	14	0
13	179	12	0
14	7	14	0
15	16	12	2
16	22	2	11
17	235	5	4
18	11	12	0
19	28	7	8
20	88	3	4
Do.	13	12	0
Do.	114	14	5
21	13	13	6
22	49	14	0
23	15	6	0
24	21	4	0
25 after deducting A. B. & C.	40	0	0
Do.	27	7	3
Do.	17	13	0
Do.	37	6	7
Do.	0	0	6
Do.	17	4	10
	1,298	1	7

Minutes of Consultation, 14th May 1846.

8. The remaining eighteen items (from Nos. 8 to 25, both inclusive,) amount to Rupees 1,298-1-7, and there does not appear to have been any correspondence with the Board regarding them. The nature of these deposits is fully described in the statement A. which accompanies this letter, and I request the favor of the Board's orders as to their disposal, and as to whether they are to be considered surplus pagoda funds or the property of the pagoda.

9. If the principle which is laid down by the Government is to be strictly observed, namely, that "the funds in deposit in Government treasuries to the credit of religious institutions, the management of which, has been transferred to native administrators, should be held to be at the disposal of the Government and applied to works of general utility," these items may certainly be considered as surplus pagoda funds.

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Enc. 1.

Abstract.—Statement shewing the particulars of Devastanum fund in the deposit account of the Collectorate of South Arcot.

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Enc. 2.

Abstract.—Statement shewing the amount of surplus fund of certain Devastanums, remaining in the deposit account of South Arcot on the 1st December 1846.

Exd. J. Tulloch.

In Con. 14th November 1859, No. 5686.

From A. HALL, Esq., Collector of SOUTH ARCOT,
dated Cuddalore, 10th November 1859, No. 261.

I do myself the honor to submit, for the information of the Board and orders of Government, the accompanying statement shewing the different items which compose the sum of Rs. 6,753-9-10, standing in the accounts of this collectorate, under the head of deposit, to the credit of the "Dévastanum Kuttaley fund."

2. The Board will observe by the Memorandum that a considerable portion of this amount was placed in deposit as far back as Fusly 1264, twenty-three years ago. No reasonable claim can now be brought forward for these several sums, and the objects for which they were originally intended, no longer call for their expenditure.

3. Under these circumstances, I beg to recommend, that the whole amount may be laid out in the construction of some works of public utility, such as a new house for the museum at Cuddalore, or a choultry for travellers at Vanur between Tindevanum and Pondicherry, or at Karimpett between Tindevanum and Acheriwauk, on the high road to Madras.

4. In case, however, the Government do not approve of such a course, I solicit authority to bring the sum in question to the credit of Government to be expended as other income.

5. As the statement herewith submitted contains a brief explanation of each item, it does not appear necessary for me to enter more fully into details regarding them.

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ENC. 1.

STATEMENT shewing the particulars of certain sums standing to the credit of the Davastanum Kuttalay fund, but remaining unadjusted, under the head of deposit, in the district of South Arcot.

No.	Taluq.	Items.	Period when received into deposit.	Amount.		
				Rs.	A.	P.
1	Teroonamallie...	Amount of tusdeek allowance debited in the general accounts and forwarded to the taluq for disbursement, but never actually paid to the trustees.	October. In Fusly 1246.	3,135	9	0
2	do.	Do. do.	March. Fusly 1247.....	460	1	10
3	do.	Stoppages from the pay of Davastanum servants.	do.	41	9	1
4	do.	Amount accumulated when the Collector had temporary charge of the Teroonamalie pagoda, during a dispute by the recovery of certain charges incurred on account of the institution.	Fusly 1260...	207	0	6
5	do.	Amount of saving effected in Teroonamallie Davastanum.	Fusly 1254...	8	0	7
6	do.	Do. in Vettavalum Davastanum.	do.	6	7	4
7	do.	Amount of sale proceeds of bamboos kept for the use of Teroonamalie pagoda. ...	October 1246.	0	14	0
8	do.	Amount of saving effected in the expenditure of certain money given by Mysore Rajah to same pagoda.	October 1246.	209	1	0
9	do.	Do.	May 1252....	179	12	0
10	do.	Amount of advance intended for repairing Padoor Pillayar kovil, but not expended. ...	October 1246.	7	14	0
11	do.	Stoppages from the pay of Vettavalum and Chengum Goorookals on account of a door lost by them.	do.	16	12	2
12	Tindevanum....	Amount of revenue derived from the cultivation of inam land of Pootooput Davastanum:				
		,, ,, ,,	April 1248...	805	11	5
		,, ,, ,,	June ,,	202	9	11
		,, ,, ,,	July 1249....	22	8	0
		,, ,, ,,	October ,,	10	0	0
		,, ,, ,,	November do.	24	14	0
		,, ,, ,,	January 1250.	36	0	5
		,, ,, ,,	Nov. 1258. ...	116	5	8
13	do.	Do. of Peramandoor.	April 1248...	54	10	8
		Amount advanced from Kusser fund for repairing Muntapum at Peroomookul Davastanum	October 1246.	22	2	11
14	do.	Amount of sale proceeds of bullocks of Mylum Davastanum.	do. 1249.	235	5	4
15	do.	Amount of sale proceeds of bamboos kept for the use of Mylum pagoda.	do. 1246.	11	12	0
16	Munnargoody...	Amount advanced for repairing kar of Streemoottanum Davastanum, but not spent.	do.	28	7	8
17	do.	Amount advanced for repairing Muntapum at do.	do.	88	3	4
18	do.	Amount advanced for repairing door at do.	do.	13	12	0
		Amount advanced for purchasing necessary materials for adorning a kar.	do.	114	14	5
19	do.	Amount advanced for repairing doors for Ashvatha Naryanasamy pagoda.	do.	13	13	6

Statement shewing the particulars of certain sums standing to the credit of the Davastanum Kuttalay fund, &c.—(*Continued.*)

No.	Taluq.	Items.	Period when received into deposit.	Amount.		
				Rs.	A.	P.
20	Munnargoody....	Amount of sale proceeds of a cow.	October 1246.	49	14	0
21	do.	Do. do. ...	Nov. 1848...	15	6	0
22	do.	Do. do. ...	March 1247...	21	4	0
23	Chellumbrum....	Amounts due to certain petty Davastanums remaining undrawn for various reasons by the parties who should have received them as follows:				
		Siddamally Iynar kovil.... ...	March 1247...	40	0	0
		Teroovacolum Davastanum.... ...	August 1248.	27	7	3
		Kadavachery....	August 1248.	17	13	0
		Teroovacolum....	Sep. 1248....	37	6	7
		Pavalakuday....	July 1249. ...	0	0	6
		Yelungumboor....	June 1253. ...	211	9	11
		,,	July ,,	5	6	5
		,,	May 1254. ...	235	12	7
		Moottaloor...	Dec. 1261. ...	17	4	10
			Total..	6,753	9	10

(Signed) A. HALL,
Collector.

Exd. J. Tulloch.

No. 2,926.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 22nd June 1860.

Read letter from the Collector of South Arcot, dated 23rd March 1860, No. 46.

(In Con., 24th March 1860, No. 1,367.)

In Con., 14th November 1859, No. 5,686.

In his letter dated 10th November 1859, Mr. Hall, then Collector of South Arcot, submitted a Statement of certain items remaining in the account of his District under the head of *Deposit* to the credit of the "Davastanum Kattalay Fund;" and observing that no reasonable claim could be brought forward for these several sums at this distance of time, and that the objects for which they were originally intended no longer called for their expenditure, he recommended that the whole amount should be laid out in the construction of some works of public utility. As, however, the several items shewn in the Statement appeared to the Board to be rather sums placed in temporary deposit on account of the Pagodas than "Surplus Pagoda Funds," they deemed it right to call for further information on the matter before passing any orders on it.

2. The letter now recorded is the reply to these Proceedings. After careful examination of the Huzur and Taluq accounts, Mr. Wood now submits a Memorandum of all the sums remaining in deposit on account of Davustanum, in correction of the one which accompanied Mr. Hall's letter. According to the revised Memorandum, which shews all the items in detail, the Davastanum deposit amounts to Rupees 8,604-5-5, inclusive of a sum of Rupees 340-11 received subsequently to 1846, when the Government relinquished the care of the Pagodas. Mr. Wood notices the correspondence which passed from 1846 to 1848 between Mr. Davis, the then Collector, and the Board regarding a part of these deposits; and requests the orders of the Board as to the disposal of those sums regarding which no correspondence appears to have taken place.

3. The several sums specified in the Statement, which stand in the accounts of the District under the heading of "Davastanum Kattalay," but were not included in the general heading of "Surplus Davastanum Funds," appear to the Board to be essentially of the same character as the items which went to form the sum of Rupees 26,687-3-11 entered in the Statement of Surplus Pagoda Funds furnished by the Accountant General in 1846 for South Arcot, and disposed of by Government in Extract Minutes Consultation dated 14th July 1846 No. 733, directing the employment of those funds for general purposes.

In Con., 3rd August 1846.

4. Excluding the sum of Rupees 340-11, which having been received into deposit for some temporary purpose after Government had relinquished the charge of the Pagodas, cannot be considered at their disposal, the balance of Rupees 8,263-10-5 may, the Board think, be fairly carried to the credit of the Local Funds, and spent on any useful works. As the sanction of Government is, however, necessary to carry out this measure, the Board resolve to submit these Proceedings to Government for their orders.

(A true Extract.)

Sub-Secretary.

To J. D. Bourdillon, Esq., Secretary to Government, R. D.

Copy to H. Wood, Esq., Collector of South Arcot.

Exd. J. Wright.

Cons. 14 July 1860 Nos 31-32

Revenue 1860 Department.
Pro. of Govt. for July.
137

Copy in a Letter to Engd.
dy 10th Sam Nr. 60 No. 125.

Proceedings of the Board of Revenue.

Dated 27 June 1860.
Dep. 27
Rec. 28

E. 2 with 2 Ol. Encls.

4 Encls.

No. 2926

Submitting for orders a letter from the Collector of South Arcot forwarding a Memo of all the sums remaining in deposit on account of Devastanam and recommending that they may be fairly carried to the credit of the Local Funds and spent on any useful works.

No 104 & 105

No. 1136. 10th July.
With an order

No. 1136 1136

The Government agree with the Board of Revenue that the amount in deposit in the South Arcot treasury under the Head of "Devastanam Kattalay" is a bonafide surplus of the Devastanam funds; and, as such, properly applicable to works of public utility under the order of July 11th 1816 No. 733. We direct therefore that the amount specified, being Rupees 8,263-10-5 be placed to the credit of the local fund of the District.

For 6 Nos Geo
10 Bd July 1860.
Bd of Revenue with 2 Encls Dispt 11
to Govt

Cons. July 16