M.R.O. 14—13,000—27-9-24.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 1104	Press ~~Mis.~~
344. 347	
Dated 29—6. 19 1864	

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 29th June 1864.

No. 344. Read the following Proceedings of the Board of Revenue, dated 17th March 1864, No. 1,663.

Read again a letter from the Collector of Tanjore, dated 1st July 1863, in Board's Proceedings dated 20th August 1863, No. 5,181.

Read also the following letter from the same Officer, dated 26th December 1863, No. 490:—

1. With reference to the Board's Proceedings under date the 20th August last, No. 5,181, I have the honor to state that on further inquiry I find that of the 21 Pagodas specified in the list therein recorded, the six marginally noted were originally endowed with separate assignments of land. Some of these are supported by formal Sicca Sunnuds, and others by the Pymaish Accounts and Jammabandi Chittas.

No. on the list.
11. Stri Santana Ramasami, at Neidiamungalum.
12. Stri Kasivisvanathasami.
16. Stri Swetavarahasami, at Mahadevaputnam.
23. Stri Arnachaleswarasami, at Manamelkudi.
25. Stri Kalliyana Ramasami, at Minpessal.
4. Stri Punniakotiswarasami, in Vadacheri.

1. Makt[illegible] these lands however have all along in practice been treated as parts of the endowments
Chuttru[illegible]trums to which the Pagodas are attached; no separate accounts having ever been
2. Rajak[illegible]
mani Ra[illegible] same, but the proceeds of the whole of the endowment dealt with as the property of
Surakot[illegible]ms, from which the expenses of the Pagodas have been paid according to a fixed standard; this was further done without any reference to the actual revenues of the lands assigned to the Pagodas, and the whole of the remainder applied to the expenses of the Chuttrums without any restriction whatever.

3. It is thus clear that under the provisions of Section 21, Act XX of 1863, the lands originally assigned to or intended for the endowments of these six Pagodas, must be made over to private Trustees. On reference, however, to the average income of the lands assigned to three of these Pagodas and the actual payments made to them as shown in the margin, it will be seen that these lands could not have been intended to be the sole means for their support, as the disparity between the two figures is striking, and the lands are obviously inadequate to the support of the temples which are founded on a large scale. It would therefore, I conceive, be perhaps a fitting arrangement to continue to pay to these temples in cash, the difference between the average income of the lands belonging to them and the average actual payments as shown in the enclosed Statement.

	Average income of lands.	Average actual payments.
	Rs.	Rs.
2. Kasivisvanathasami	.. 86	1,571
3. Swetavarahasami	.. 25	180
4. Arnachaleswarasami	.. 272	680

4. As regards the other Pagodas, however, there is nothing whatever to show that any portions of the landed endowments of the Chuttrums were granted, or even assigned for the support of the Pagodas connected therewith, and indeed the grants have all been made exclusively in the names of the Chuttrums; it appears further that the expenses of the Pagodas have been made from the funds of the Chuttrums under arrangements long since made, but for which no authority is now forthcoming. Probably, these arrangements were introduced by orders subsequently given by the Rajahs, or perhaps in some instances by their Officers or the local managers of the Chuttrums. In fact in the days of the Rajahs' Government it was by no means uncommon to fall back on the resou[illegible] of these Institutions, whenever they had any small expenses of a charitable or religious nature to incur, and which could not at the time be conveniently met from their own treasuries.

5. It is further to be observed that in several instances, the Religious Institutions in receipt of allowances from the Chuttrums, are in no way connected with the latter, but are independent Institutions situated at different places and some even in other Districts, as the temples of

Srirangam, Chelambaram, and Tirunamalai, and it is simply for the performance of ... scribed service on stated days in those Institutions that small yearly allowances are pa... some pre-Chuttrum Funds. These allowances as also the number of Institutions receiving them from the Chuttrum are numerous.

6. The allowances of the description last mentioned were not included in the list s... with my former report. They are, however, included in the revised list (marked No. 1 ...ubmitted submitted showing the average of the actual payments made to them during five years fr... herewith 1267 to 1271. ...n Fuslies

7. It will be thus seen, that the allowances paid to Religious Institutions from the ... the Chuttrums are precisely of the same description as the money allowances paid from ...funds of ment revenues for Native Religious Institutions generally; and under these circumsta... Govern- considering also that the proportion which the payments made to the Religious Instit...ces, and question bear to the total revenues of the Chuttrum endowments, is in most cases ...tions in small; I am still inclined to think that the division of lands contemplated in Section 2 ...finitely XX of 1863 is inapplicable to these cases, and that an arrangement under which a scale ... allowances fixed with reference to the average of the actual payments of a number o... made payable annually to the private Trustees to whom the Pagodas are made over ... revenues of the Chuttrums, would for all purposes, be an appropriate one.

8. Indeed, any division of the landed endowments of the Chuttrums would, I c...ceive, be attended with the greatest inconvenience, by rendering necessary the splitting of entire compact villages into numerous small patches, and would in the end prove a positive disadvantage equally to both the Institutions.

9. With reference to the Board's inquiry as to in what sense the temples are said to be attached to the Chuttrums, I would beg to state that this can be said only as regards the temples other than those described in paragraph 5. They have been mostly founded by the Rajahs in connection with the Chuttrums, in one and the same* place, having been erected either simultaneously with or subsequently to the latter, and have all along been under the management of the same agency.

* Excepting Nos. 6 and 7, which are within the Chuttrum building, all others are apart from the Chuttrums and do not form parts of the same groups of buildings with the Chuttrums.

10. A Statement marked No. 2, showing the particulars of the lands originally separately assigned to the six Pagodas specified in the first paragraph is also herewith enclosed.

11. With regard to the Padakasalais or Veda Schools referred to in paragraphs 3 and 4 of the Board's Proceedings under acknowledgment, I would beg to state that one† of them was founded by Rajah Sahagi upwards of 170 years ago, and the other‡ by one Govinda Dikshit, a Brahmin priest of great repute, upwards of eighty years ago as a Boarding school for the express purpose of teaching the Vedas to Brahmin boys. These Institutions being thus founded for specific purposes and held under the management of Government in trust for the original founders, the application of their endowments to other than the purposes for which they were designed, would, I conceive, be altogether wrong, and the only proper course, therefore, of disposing of these Institutions is, I submit, to make them over to Trustees as already proposed by me.

† At Ammal Agraram.

‡ At Combaconum.

ENCLOSURE No. 1.

LIST OF PAGODAS maintained or receiving allowances from the endowments of the Chuttrum belonging to His Highness the late Rajah of Tanjore.

NAMES of CHUTTRUMS.	Average income of their endowments for five years from Fuslies 1267 to 1271.	Average expenditure for the same period.	NAMES of PAGODAS maintained or receiving aid from the CHUTTRUM FUNDS.	Average expenditure on account of the Pagoda for 5 years from Fuslies 1267 to 1271.	
				Allowances paid in kind.	Money allowances.
	RS.	RS.	*Pagodas situated in the same villages as Chuttrums and under the management of the Chuttrum agency.*	RS.	RS.
1. Maktumbalpurum Chuttrum at Orthanadu.	23,724	28,182	1. Sri Kasivisvanatha Swami Pagoda at Orthanadu.	1,756	...
			2. Five minor Pagodas ...	296	...
2. Rajakumaruboyi Ammani Raja Chuttrum at Surakottai.	1,868	1,920	3. Vemigopalaswami Pagoda at Surakottai.	202	...
3. Nidar Chuttrum ...	273	230	4. Sri KulahastiswaraSwami Pagoda at Nidar.	134	...
4. Siray's Chuttrum at Tanjore.	6,426	6,437	5. Two minor Pagodas ...	20	...
5. Vennar Chuttrum ...	6,620	6,721	6. Two small Pagodas within the Chuttrum building.	261	...
6. SaidumbalpurumChuttrum at Surakottai.	521	526	7. A small Pagoda within the Chuttrum building.	46	...
7. Rajasambalpuram Chuttrum at Durasuram.	6,416	6,530	8. Hanumar Pagoda at Dhuraswaram.	30	...
8. Sakhwarambalpuram Chuttrum at Ammal Chuttrum.	10,348	8,955	9. Vishnu Pagoda at Ammal Chuttrum.	201	...
9. Mulleyam Chuttrum at Mulliem.	1,233	1,196	10. PillayarPagoda atMulliem	14	...
10. Yemunumbalpuram Chuttrum at Nedamungalum.	21,086	19,470	11. Suntanaramaswami Pagoda at Nidamungalum.	3,976	...
			12. Sri Kasivisvanatha Swamy Pagoda at do.	1,571	...
			13. Hanumar Pagoda at do.	120	...
			14. Pillayar Pagoda at do.	18	...
			15. Kokumukheswaraswami Pagoda at do.	14	...
11. Mahadevaputnum Chuttrum.	638	860	16. Swetavarahuswami Pagoda at Mahadevaputnam.	180	...
			17. Rajahs' tombs. ...	48	...
12. Mohanumbalpuram Chuttrum at Rajamuttam.	17,262	17,209	18. Semlanareyagopala Swami Pagoda at Rajamuttam.	2,102	...
			19. Sri Kasivisvanatha Swami Pagoda at do.	529	...
			20. Four minorPagodas at do.	203	...
13. Sulakshanambalpuram Chuttrum at Velangolum.	9,530	10,245	21. Sundra Kodandarama Swami Pagoda at Sulakshanambalpuram.	1,535	...
			22. Akshayapureswara Swami Pagoda at Velangolum.	...	48
14. Dranpadumbalpuram Chuttrum at Manamelkudi.	7,929	7,611	23. Arunachellaswara Swami Pagoda at Dranpadumbalpuram.	680	...
			24. Puttubiramaswami Pagoda at do.	11	...

LIST OF PAGODAS maintained or receiving allowances, &c.,—*(Continued.)*

NAMES of CHUTTRUMS.	Average income of their endowments for five years from Fuslies 1267 to 1271.	Average expenditure for the same period.	NAMES of PAGODAS maintained or receiving aid from the CHUTTRUM FUNDS.	Average expenditure on account of Pagoda for 5 years from Fuslies 1267 to 1271. Allowances paid in kind.	Money allowances.
	RS.	RS.		RS.	RS.
15. Rajakumarambalpuram Chuttrum at Minpessel.	14,866	13,557	25. Kullianaramaswami Pagoda at Minpessel.	15,294	...
			26. Aryemuvaneswaraswami Pagoda at do.	193	...
			27. Three minor Pagodas ...	122	...
Total ...	1,28,740	1,29,649		15,956	48
			Pagodas situated in different places from the Chuttrums, but under the management of the Chuttrum agency.		
1. Mahanambalpuram Chuttrum at Rajah Muddiun.	...	...	1. Achayavaradiswerasswami Pagoda at Adrampatam.	...	54
			2. Varadarajaperumal Pagoda at do.	...	54
			3. Pattaberamaswami Pagoda at Trivadi.	...	42
2. RamaswaramChuttrum.	2,849	2,654	4. Punneyakotiswaraswami in Vadasere village.	...	88
3. Rajakumarambalpuram Chuttrum at Minpessel.	...	...	5. Pattaberamaswami Pagoda at Trivadi.	...	101
Total...	2,849	2,654		....	339
			Pagodas not under the management of the Chuttrums agency nor otherwise connected with them.		
1. ReyasambalpuramChuttrum at Darasuram.	...	...	1. Airavatiswaraswami Pagoda at Darasuram.	384	...
2. Sakwarambalpuram Chuttrum at Ammal Chuttrum.	...	...	2. Saptareshiswaraswami Pagoda at Ammal Chuttrum.	...	45
3. Melleam Chuttrum.	...	...	3. Ranganathaswami Pagoda at Teruvalundur.	63	...
4. Yemunambalpuram Chuttrum at Nedamungalum.	...	...	4. Chidanadeswaraswami Pagoda near Tanjore.	28	...
			5. Sheklavudin Mosque.	...	45
			6. Bavaswami Muttum at Tanjore.	...	54
5. Mohanambalpuram Chuttrum at Reyamuttum.	...	...	7. ArunachellaswaraswamiPagoda at Trikanamalai.	...	54
			8. Subbhapatiswami Pagoda at Chellumbrum.	...	54
			9. Runganathaswami Pagoda at Srirungum.	...	54

LIST OF PAGODAS maintained or receiving allowances, &c.—*(Concluded.)*

NAMES of CHUTTRUMS.	Average increase of their endowment for five years from Fuslies 1267 to 1271.	Average expenditure for the same period.	NAMES of PAGODAS maintained or receiving aid from the CHUTTRUM FUNDS.	Average expenditure on account of the Pagoda for 5 years from Fuslies 1267 to 1271. Allowances paid in kind.	Money allowances.
	RS.	RS.		RS.	RS.
5. Mohanambalpuram Chuttrum at Rajamuttum.	...	...	10. Akhilandeswara Amman Pagoda at Tambukasweram near Trichinopoly.	...	54
			11. PunchanadeswaraswamiPagoda at Trivadi.	...	29½
			12. TeyagarayaswamiPagoda at Trivalur.	...	11
			13. Viswanathaswami Pagoda at Puttukottai.	72	...
6. Salakshanambalpuram Chuttrum at Velangolum.	...	...	14. Mari Ammen Pagoda at Salvanayagapatam.	54	...
			15. PunchanadisweraswamiPagoda at Trivadi.	...	30
			16. Venkataramanaswami Pagoda at Tripadi.	...	108
7. Rajakumarambalpuram Chuttrum at Minpessel.	...	...	17. Teyagarayaswami Pagoda at Trivalur.	...	27
				601	565½
Total ...	...	.....		16,557	952½
Grand Total ...	1,31,589	1,32,303			

ENCLOSURE No. 2.

STATEMENT showing the lands separately allotted from the endowments of Chuttrums for the support of certain Pagodas in the District of Tanjore.

Names of the Chuttrums.	Names of the Pagodas attached to each.	Names of Villages.	Whether entire or Pogal.	Extent of land.	Average income of five years from Fuslies 1267 to 1271.	Income of Fusly 1272.	Average actual payments for five years from Fuslies 1267 to 1271.	Remarks.
1	2	3	4	5	6	7	8	9
1. Yemunambalpuram Chuttrum at Nidamangalum.	1. Santhana Ramaswami Pagoda.	Vaikalathur ...	Entire.	Vali. M.G.			.....	Supported by a Sicca Sunnud.
		Palemkalathur ...	Do.	76 0 62	3,215	3,188	.....	
		Kottamangalam ...	Do.	42 6 46	1,808	1,609	.....	Supported by the Pymaish Account as also by the Deed of sale under which the land was purchased for the Pagoda.
		Payethemjeri ...	Do.	16 2 30	1,056	937	.....	
		Manikamangalum	Pogal.	33 2 43	1,562	1,366	.....	
		Kasba Tottam ...	Do.	5 9 36	403	335	.....	
				3 9 28	127	106	.....	
				176 10 45	8,171	7,541	3,976	Supported by the Pymaish and the Jammabandi Accounts.
	2. Sri Kasivisvanathaswami Pagoda.	Kasba Tottam ...	Pogal.	1 5 53	78	49	.....	Do. do.
		Ottagudi ...	Do.	0 3 56	8	8	.....	
				1 9 9	86	57	1,571	
2. Mahadavapatnam Chuttrum.	3. Sivettavarahaswami Pagoda.	Attikottai Tottam ...	Pogal.	5 9 10	11	17	.....	Supported by a grant termed "Paravanagi."
		Ullipettai do.	Do.	0 13 43	14	20	.....	
				6 2 53	25	37	180	
3. Dravpathambalpuram Chuttrum.	4. Arnachelaswaraswami Pagoda.	Kasba Tottam ...	Pogal.	Tope ...	272	256	680	Supported by the Pymaish and the Jammabandi Account.
		Marappannai ...	Entire.	6 3 67	78	80	.....	
		Gudalur ...	Do.	16 14 49	258	265	.....	Supported by Sicca Sunnuds.
		Kannakkur ...	Do.	26 0 22	656	667	.....	
		Tattani ...	Do.	12 18 57	31	1	.....	
		Vada Pillalkila Katlai ...	Do.	21 11 81	551	586	.....	
				83 6 76	1,574	1,599	1,394	
4. Rajakumarambalpuram Chuttrum.				7 1 20		58	88	Supported by the Pymaish and the Jamabandi Accounts.
5. Ramaswaram Chuttrum.	5. Puniakotiswaraswami Pagoda in the village of Vadaseri.	Survamaniem in Vadaseri village	Pogal.	274 1.		0,548	7,889	
		Total ...						

Vellum, 11th December 1863.

1. Ordered that the above papers be submitted for the consideration and orders of Government.

2. It appears that out of the large landed endowments belonging to the Rajah's Chuttrums in Tanjore, there have been made, up to the present time, considerable payments to Pagodas more or less intimately connected with the Chuttrums, as shown below:—

Pagodas in the same villages as the Chuttrums, and managed by the same agency.

No.	Value of allowance in kind.	Do. in cash
	Rs.	Rs.
27	15,956	48
Do. not in the same villages as the Chuttrums, but under the same Managers.		
5	...	339
Do. not under the Chuttrum agency, nor otherwise connected with them.		
17	601	565½
Rs. ...	16,557	952½

In this last number are included Pagodas at Srirungum, Chidambram, Tripaty, Trivalore, and other places of note beyond the limits of Tanjore, and also one Mosque.

3. Five of the Pagodas in the first group, and one of those in the second, have landed endowments of their own, but these have been treated as part of the Chuttrum endowments, and the allowances made to the Temples have not been fixed with reference to the income derivable from their lands, being in four instances more, and in two cases less than that income, the total average allowances to them in the five years from Fuslies 1267 to 1271 being only about two-thirds of the aggregate income from the lands in the same years.

4. It has now to be decided how these allowances are to be dealt with and the Temples managed hereafter.

5. Mr. Cadell recommends that the allowances including the landed endowments with the management of the temples hitherto in charge of the Chuttrum agency be made over to H. H. Kamakshi Bayi Sahib, to whom the Devastanums belonging to the late Raj have been made over by Government, but he deprecates any assignment out of the Chuttrum lands.

6. The Board approve the Collector's proposal so far as the management of the Pagodas and the landed endowments which belong to the six temples are concerned, and in regard to the allowances to the Temples which have hitherto been maintained wholly or in part from the Chuttrum endowments and managed by the same agency, the Board consider that assignments of land of equal value to the allowances hitherto paid, should be made for their future support. The Board do not see that the inconvenience anticipated by Mr. Cadell necessarily attaches to this arrangement, as it will be easy to assign over one or more entire villages out of the Chuttrum endowments, of value sufficient to produce the aggregate annual income required for all the Temples in these two groups, and it is by no means necessary to make separate landed assignments for each.

7. As to the allowances hitherto made from the Chuttrum endowments to Pagodas which are in no way connected with these charitable institutions or under the same management, the Board feel considerable doubt how far they ought to be recognized as legitimate charges on those revenues. They are disposed to think that these allowances were much of the same character as the loans from the Chuttrum funds alluded to in paragraph 18, Government Order, dated 23rd January 1858, No. 94, Revenue Department, and it will be observed that Mr. Cadell states that the Chuttrum funds were freely drawn upon by the Rajahs and their Officers when money was wanted for religious or charitable purposes and the State Treasury was at low ebb; however unconnected the purpose might be with the original object of the endowment. The amounts of these allowances are generally small, and the purpose is stated by Mr. Cadell to be merely for the performance of some prescribed service on stated days. No authority is now forthcoming for them, and the Board cannot recommend that they be hereafter allowed as charges on the Chuttrum revenues.

8. The cases of the Pataka Salas is also submitted for the decision of Government, as to whether they must be deemed religious institutions to be handed over to Committees under the Act, or as merely charitable Educational Institutions, to be administered by Government for the benefit of the community.

No. 845. Proceedings of the Board of Revenue, dated 29th April 1864, No. 2,597.

Read the following letter from the Collector of Tanjore, dated Vellum, 25th March 1864, No. 101 :—

1. With reference to paragraph 6 of the Board's Proceedings of the 17th instant, No. 1,663, I would beg to solicit the attention of the Board to the fact that the villages of the Rajah's Chuttrums do not form one general endowment for all the Chuttrums collectively, but that each of them has its separate endowment consisting of a village or set of villages, and that the accounts of the revenues and charges of each Chuttrum are kept altogether distinct ever since the date of its foundation.

2. Such being the case, if one or more villages belonging to a particular Chuttrum were set apart in commutation of the money allowances now paid to twenty-six Pagodas severally from the funds of sixteen Chuttrums, the effect would be that the charge on account of payments now made from the funds of several other Institutions will fall on one or two Institutions ; or the money allowances now paid to the several Pagodas from those other Chuttrums will have to be paid to the Chuttrum from whose endowment the village or villages have been set apart. It will be thus seen that nothing would be gained by such arrangement, except that matters become more complicated, as what is now paid from the Chuttrums to the Pagodas directly will only have to be paid indirectly through another Chuttrum.

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1. Ordered to be submitted to Government, in continuation of the Board's Proceedings dated 17th March 1864, No. 1,663, now before them.

2. The Board do not see the force of Mr. Cadell's objection, or that their proposal would complicate matters worse than before.

3. There can be no object in keeping distinct accounts of income and expenditure for each Chuttrum. The income from the whole of these Raj Chuttrum endowments should be dealt with as a common fund against which the charges of all the Chuttrums are debitable in common. Any other plan will probably result in large accumulations of surplus funds in some cases, and deficient income to meet necessary expenditure in others, while the means for effecting desirable improvements will be wanting.

4. The plan proposed by the Board in regard to the Temples appears to them necessary for a compliance with the spirit of Act XX of 1863.

No. 846. Proceedings of the Board of Revenue, dated 26th May 1864, No. 3,217.

Read the following letter from the Collector of Tanjore, dated Mutupettah, 11th May 1864, No. 149 :—

1. I have had the honor to receive a copy of the Board's Proceedings of the 29th ultimo, No. 2,597, submitting to Government with their remarks my letter of the 25th March last, No. 101.

2. It is by no means my wish that the Board should re-consider the question on which they have expressed their opinion finally ; but I deem it my duty to remove an apparent misconception which would appear to exist with regard to the facts of the case.

3. The several Chuttrums in question have been founded by *different* native sovereigns in the names and at the request of different members of their families ; a separate endowment being made for the support of each of these Institutions in fulfilment of the promise made to such

members by the respective Rajahs. Now, if the assets of the Chuttrum founded in one place by Rajah Tuljaji in honor of his wife were appropriated to that founded in another place by Rajah Sarbhoji in honor of his concubine it would, I submit, unquestionably in some measure at least be a diversion of the funds from their proper object, though the objects of the endowment in both cases may be and indeed are of the same description. Even if the founder of the different Institutions be the same individual, I do not see how the endowments granted by him to one Institution with the intention that it should be maintained in a particular place and on a specified scale can with propriety be applied to another in a different place and which he intended should be maintained on a different scale.

4. While therefore I quite agree with the Board in thinking that the Chuttrums as a whole could be much more efficiently and effectively administered by throwing the incomes of each into a common fund, I must submit that I do not see with what propriety that course can in the present case be adopted.

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1. Ordered to be submitted to Government in continuation of the Board's Proceedings quoted by the Collector.

2. They Board do not see the matter in the same light as does Mr. Cadell.

3. The understand that the Chuttrum endowments were really administered as one fund by the late Raj ; that surplus funds were unhesitatingly applied to the general purposes of the Charity Department without reference to the particular endowments from which they were derived ; and that they were even employed on other purpose altogether disconnected with that of the original grant. The Institutions and funds were transferred as a whole to the Board ; and if the Board ensure the proper maintenance of each Institution on the scale on which it was originally designed, they see nothing to prevent their applying surplus funds for improvements in particular instances where needed.

No. 317. ORDER THEREON, 29th June 1864, No. 1,104.

Miscellaneous.

* Dated 8th May 1863, No. 2,761.

1. This correspondence has its origin in the Circular* issued by the Board of Revenue calling for returns of any landed or other property belonging to any Religious Establishment which, under Sections 4, 12 and 21 of Act XX of 1863, should be transferred in whole or part, either to existing independent Trustees or to the Local Committee to be appointed by Government.

2. It appears that in the District of Tanjore it has been customary to disburse from the funds arising from the endowments belonging to the Rajah's Chuttrums a certain sum every year on account of Pagodas, some of which are situated in the same villages as the Chuttrums and under the same management, while others are in places different from the Chuttrums though under the same agency, and others again are neither under the Chuttrum agency nor otherwise connected with them.

3. The average expenditure during the five years from Fusly 1267 to 1271 has been annually more than Rupees 17,500 for the forty-nine Pagodas in question, as will be apparent from the marginal Statement. It appears, however, that six of these Pagodas (five in the first and one in the second class) were originally endowed with separate assignments of land comprising nine entire, and eight portions of, villages with an extent of more than 274 Velis of land, producing an income exceeding 10,000 Rupees per annum. Practically, these lands had been all along treated as parts of the endowments of the Chuttrums to which the Pagodas referred to are attached, and the payments made to the Pagodas were not calculated

Class.	Number of Pagodas.	Average expenditure for five years from Fusly 1267—1271.		
		In kind.	In money.	Total.
		RS.	RS	RS.
I	27	15,956	48	
II	5	...	339	
III	17	601	565½	
	49	16,557	952½	17,509½

with reference to the income of the particular pieces of land really appertaining to them. Enclosure 2 to Mr. Cadell's letter of 26th December 1863 shows that four of the six Pagodas received allowances in excess of the annual income, while the payments to the remaining two were considerably less than the average receipts from the endowments. The total receipts exceeded the total payments by nearly a third.

4. Both the Collector and the Board of Revenue are agreed that these endowments should be made over to H. H. Kamakshi Bayi Sahiba, who has charge of the Devastanums belonging to the late Raj. The Collector, moreover, recommends that, as in some of the cases the lands are obviously inadequate to the support of the temples, the difference between the average income and the average payments should be defrayed by the State.

5. The endowments of these six Pagodas should certainly be re-attached to them, but the Government see no reason to make over more than the actual endowments, be their value larger or smaller than that of the allowances lately received. The villages once given over the allowances of course will cease. It will be the business of the party to whom the Pagodas and their lands are transferred, to provide for their proper maintenance.

6. The next question to be considered is how to deal with those Pagodas which have had no grants of land specifically assigned to them.

7. On this point there is a difference of opinion between the Collector and the Board with reference to the force to be put upon the 20th Section of Act XX of 1863. That Section says that "in any case in which the endowment made for the support of an Establishment is appro- "priated partly to religious and partly to secular uses the Board of Revenue before transferring "to any Trustee, Manager or Superintendent or to any Committee of Management appointed "under this Act, shall determine what portion, if any, of the said land or other property shall "remain under the superintendence of the said Board for application to secular uses, and what "portion shall be transferred to the superintendence of the Trustee, Manager or Superintendent "or of the Committee," &c.

8. The Collector is averse to making over any of the landed property belonging to the Chuttrums. He points out that there is in reality no connection between the Chuttrums and and the Pagodas; that the arrangements by which the expenses of the latter are defrayed from the funds of the former are not based on any known authority; that some of the Religious Institutions affected are in other places and even other Districts; that the proportion which the payments to the Pagodas generally bear to the total revenues of the Chuttrum endowments, is in most cases infinitely small; and that any division of the landed endowments of the Chuttrums would be atttended with great inconvenience, entire compact villages being thus split up into numerous small patches. On the whole he is of opinion that a scale of money allowances should be fixed with reference to past payments and disbursed annually from the revenues of the Chuttrums to the Trustees who may be placed in charge of the Pagodas.

9. The Board, on the other hand, see no objection to a transfer of land calculated to produce such an income as has been heretofore enjoyed by the Pagodas. They would make a distinction, however, between the Institutions entered in Classes I and II (see paragraph 3 above) and those referred to in Class III, the former having been maintained wholly or in part from the Chuttrum endowments and managed by the same agency seem fairly entitled to future support, while the latter being in no way connected with the Chuttrums nor under the same management and receiving only casual aid are not deserving of further assistance. In making landed assignments, however, to the Pagodas of the former classes the Board see no necessity for giving separate grants to each, but would make over one or more entire villages out of the Chuttrum endowments, of value sufficient to produce the aggregate annual income required.

10. To the last arrangement the Collector demurs on the ground that, as the accounts of each Chuttrum are kept distinct, it would complicate matters to allow one or more villages belonging to one Chuttrum to be set aside in lieu of the payments made to twenty-six Pagodas from

sixteen Chuttrums. The Board again do not see the necessity of keeping distinct accounts of income and expenditure for each Chuttrum. They would unite all the funds together, one good result of which would be that large surplus collections would not be in hand in some cases, while in others the income might be deficient. The Collector agrees that such a mode of management would be very effective, but it would not, in his opinion, be fair thus to divert from their proper objects funds orginally appropriated for specific purposes. The Board finally express their belief that these endowments were really administered as one fund by the late Raj, and that as they were transferred to them as a whole, there is nothing to prevent surplus funds being applied where needed, provided each Institution is maintained on the scale originally designed.

11. The Board add that the plan which they have proposed in regard to the temples seems to them most in accordance with the spirit of Act XX of 1863.

12. On the question of the mode of treating the money allowances hitherto drawn by the remaining Pagodas the Government are disposed to acquiesce in the recommendation of the Collector. In every case the portion of the entire endowment hitherto appropriated to payment of these religious allowances bears a very small proportion to the part appropriated to the secular purposes, viz., the Chuttrums, and as, moreover, the latter were the primary and the former the secondary objects of the endowments, and as no land was ever granted to the Pagodas, the allowances to which were merely made a charge on the Chuttrum landed revenue, it is perfectly equitable that the management of the endowments should remain in the hands of those who are responsible for the Choultries; the religious claims being a lien on them. There is yet another reason in favour of this view of the case. On the one hand the Collector's objection to cutting off little bits of villages seems valid: on the other the Board's plan of allotting entire villages equal in the aggregate to the total allowances of all the Pagodas appears of questionable legality, and would probably lead to endless differences among the Pagoda Trustees. Money payments should, therefore, be continued rather than assignments of land be made.

13. As to the distinction which the Board would draw between the Pagodas of the first and second classes and those in the third class, the Government are of the Board's opinion that the allowances hitherto made to the twenty-six Pagodas under the same management with the Chuttrums should be continued; but before adopting the further recommendation that the seventeen Pagodas in class 3 should be deprived of any further assistance from the Chuttrum revenues the Government wish particular enquiry to be made whether or no the allowances hitherto made were the mere casual offerings which the Board seem to think they were. The fact that they were for particular services to be performed at certain Pagodas out of Tanjore would not in itself seem to invalidate their claims.

14. His Excellency in Council is not inclined to transfer the Tanjore Pagodas to H. H. Kamakshi Bayi Sahiba without a legal opinion. The Chuttrums with the Pagodas were placed under Regulation VII of 1817 and managed under the orders of the Board of Revenue; whether then under Section III of Act XX of 1863 the proposed transfer would be legal, is a question which will be referred to the Advocate General.

15. The accounts of the different Chuttrums had better be kept distinct, although all are under one management. This will not preclude the Board from applying the surplus of one to make good the deficiency of another, in the spirit of the general trust.

16. In addition to the Pagoda endowments and allowances already mentioned, the Collector reports upon certain landed property granted for the support of two Patakasalais, or schools for teaching the Vedas. From the enclosure to Mr. Cadell's letter of 1st July 1863, it appears that the endowments in question consist of 92 Acres of land, situated in four villages, and producing an annual income of Rupees 1,995. The charges amount annually to Rupees 1,550, as per margin, for *feeding* and *Establishment*, and at the end of Fusly 1271 there was a balance in hand amounting to nearly 7,000 Rupees. The Collector sees no objection to the transfer of this land to Trustees. The

	Rs.
For feeding	1,212
Establishment	338
Total ...	1,550

Board, however, are not satisfied that the grants need be treated as for a religious purpose, they observe that the term 'Patakasalai' is suitable for any educational Institution of a superior class, and that the endowments might well be extended to more general purposes. The Collector further reports that as the schools had been founded, one 170 years and the other 80 years ago, for the express purpose of teaching the Vedas to Brahmin boys, he thought any application of the funds to other purposes would be altogether wrong. The Board do not express any decided opinion but merely submit for the decision of Government whether these Patakasalais are to be deemed Religious Institutions, to be handed over to Committees under the Act, or are to be administered by Government for the benefit of the community as merely Charitable Educational Institutions.

17. The question whether such schools, which are to be found all over the country, come within Act XX of 1863 or are "secular" will be referred for the opinion of the Law Officers.

(True Extract)

(Signed) J. D. SIM,
Secretary to Government.

To the Board of Revenue.
„ the Government Solicitor

Exd. S. T. Augustin,

Notification

Fort St George, 1st April 1864.

Under section 7, Act XX of 1863, His Excellency the Governor in Council hereby appoints the following persons of the Committees to take the place and exercise the powers of the Board of Revenue, and the Local Agent under Regulation VII of 1817 of the Madras Code, in respect to religious institutions of the nature described in section 3, Act XX of 1863, in the District of Tanjore as particularized in the subjoined statement.

Tanjore Circle.

1. Ammudaiyar, son of Vamadevasastry, and of the Judges of the late Rajah's Court and residing at Tanjore.
2. Harichakrapani Pandithar, a Judge of the late Rajah's Court, residing at Tanjore.
3. Ramaiyar, son of Varahappayar, late an officer of the late Rajah's Durbar, residing at Tanjore.
4. T. Varadaswamy Pillai, Sastriar, Govt Agency office, now residing in Tanjore.
5. Kasinatha Appaji, a pensioner of the late Raj, residing at Tanjore.
6. Gopala Mudali, Merasidar of Kottur.

To be the Committee for all Hindu Religious Institutions, comprising the class of the Act XX of 1863, in the Taluks of Tanjore, Mannargoodi and Pattukottai.

Combaconum Circle.

1. R. Hari Row son of R. Venkat Rao, late Dewan of Travancore, residing at Combaconum.
2. Ramalinga Tambiran, Trustee of Tripparandal Mattam, residing at Tripparandal.
3. Gopee Subbaraya Chetty, Merchant residing at Combaconum.
4. Chatchivinda Sivachariar, an Sivayar of the Ecclesiastical Order, residing at Combaconum.
5. Sinniya Tevar, Merasidar, and President at Vikkraman
6. Sivanidasa Pattacharyar, an Sivayar of the Ecclesiastical Order, residing at Combaconum.

To be the Committee for all Hindu Religious Institutions, comprising the class of section III, Act XX of 1863, in the Taluk of Combaconum Magnesium Shrallies

Negapatam

1. Subbarayulu Naik, Merchant & Shroff residing at Tranquebar
2. Shunmugam Chetty, do do
3. Sevanthalinga Chetty, residing at Negapatam
4. Nainappa Mudaliyar do do
5. Aghoreppayar, a Merchant residing at Karaikal
6. Tyagaraya Mudaliyar, Merchant and resident of Vadapatti
7. Venkatapalukkiatan Chetty residing at Negapatam

to be the Committee for the Collection & distribution of Alms in the scope of section 3, Act XX of 1863 in the Talaks of Negapatam, Nannilam & Tirtharpundy

(By order)
(Signed) J. D. Arbuthnot
Secretary to Govt

Revenue Dept

No. 745. Dated 15th May 1864

Memorandum.

1. This correspondence has its origin in the circular issued by the Board of Revenue calling for returns of any landed or other property belonging to any religious Establishment which, under sections 4, 12, and 21 of Act XX of 1863, should be transferred in whole or part, either to existing independent trustees or to the local Committees to be appointed by Government.

× dated 8th May 1863 No. 2761.

2. It appears that in the District of Tanjore it

it has been customary to disburse from the funds arising from the endowments belonging to the Raja's Chuttrums a certain sum every year on account of Pagodas, some of which are situated in the same villages as the Chuttrums and under the same management, while others are in places different from the Chuttrums though under the same agency, and others again are neither under the Chuttrum agency nor otherwise connected with them.

3. The average expenditure during the 5 years from F. 1267 to F. 1271 has been annually more than

Classes.	Number of Pagodas	Average expenditure for 5 years from F. 1267-1271.		
		In kind Rs.	In money Rs.	Total Rs.
I	27	15,956	48	
II	5		339	
III	17	601	565½	
	49	16,557	952½	17,509½

than Rs. 17,500 for the 49 Pagodas in question as will be apparent from the marginal statement. It appears however that six of these Pagodas (five in the first and one in the second class) were originally endowed with separate assignments of land comprising mud cultivated, and eight portions of villages with an extent of wet land then 274 veli of land producing an income exceeding 10,000 Rs. per annum. Practically these lands had been all along treated as

as parts of the endow-
ments of the Chittrams
to which the pagodas
referred to are attached,
and the payments
made to the pagodas
were not calculated
with reference to the
income of the particu-
lar pieces of land really
appertaining to them.
Enclosure 2 to Mr. Cadell's
letter of 26th December
1863. shews that four
of the six Pagodas received
allowances in excess of
the annual income, &
while the payments to
the remaining two
were considerably less
than

them the average receipts
from the endowments.
The total receipts exceeded
the total payments by
nearly a third.

4. Both the Collector
and the Board of Revenue
are agreed that these
endowments should be
made over to A. B. Ramak-
shi Bayi Saheb who
has charge of the
Devastanams belonging
to the late Raj. The
Collector moreover recom-
mends that as in some
of the cases the lands
are obviously made
equate to the support of
the temples the difference
between the average
income and the average
payments

payments should be defrayed by the State- but considering that, as already shewn, the aggregate income of the six Pagodas far exceeds the aggregate expenditure there seems no necessity for this undue liberality - The Board do not notice this point particularly -

W - W

5 - The next question to be considered is how to deal with those Pagodas which have had no grants of land specifically assigned to them -

6 - On this point there

there is a difference of opinion between the Collector and the Board with reference to the force to be put upon the 20th section of Act XX of 1863. That section says that "in any case .... in which "the endowment made for "the support of an Esta- "blishment is appropria- "ted partly to religious and "partly to secular uses "the Board of Revenue "before transferring to "any trustee, Manager "or Superintendent or to "any Committee of "Management appointed "under this Act, shall determine

"determine what portion
"if any, of the said land
"or other property shall
"remain under the
"superintendence of the
"said Board for application
"to secular uses and
"what portion shall
"be transferred to the
"superintendence of the
"trustee, Manager, or
"Superintendent or of
"the Committee" Vide
7. The Collector is
averse to making over
any of the landed
property belonging to
the Chuttrums. He
points out that there
is in reality no connection
between

between the Chuttrums
and the Pagodas; that
the arrangements by
which the expenses
of the latter are defrayed
from the funds of the
former are not based
on any known author-
ity; that some of the
religious institutions
affected are in other
places and even other
Districts; that the
proportion which the
payments to the Pagodas
generally bear to the
total revenues of the
Chuttrums endow-
ments, is in most
cases infinitely small;
and

and that any divi-
sion of the landed
endowments of the
Chuttrums would be
attended with great in
convenience, entire com-
-pact villages being
thus split up into numerous
small patches - On the
whole he is of opinion
that a scale of money allow-
-ances should be fixed
with reference to past
payments and disbursed
annually from the
revenues of the Chuttrums
to the trustees who
may be placed in charge
of the Pagodas -

The

8. The Board on
the other hand see no
objection to a trans-
-fer of land calculated
to produce such an
income as has been
heretofore enjoyed by
the Pagodas. They
would make a
distinction however
between the institutions
entered in Classes I and
II (see paras 3 above)
and those referred to in
Class III - the former
having been maintained
wholly or in part from
the Chuttrum endow-
-ments and
managed

managed by the same agency seem to fairly entitled to future support, while the latter being in no way connected with the Chuttrums nor under the same management and receiving only casual aid - are not deserving of further assistance - In making landed assignments hereafter to the pagodas of the former classes the Board see no necessity for giving separate grants to each but would make over one or more entire villages

or villages out of the Chuttrum and accounts of value sufficient to produce the aggregate annual income required. —

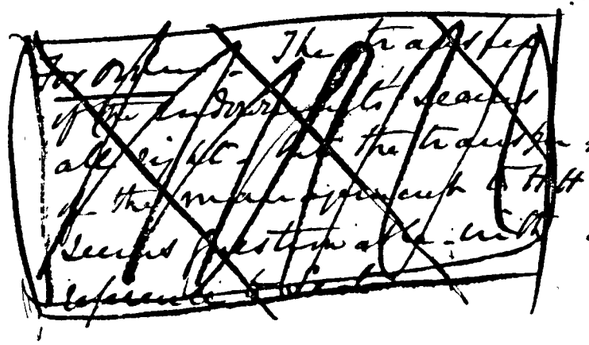
2 To the last arrangement the Collector demurs on the ground that as the accounts of each Chuttrum are kept distinct it would complicate matters to allow one or more villages belonging to one Chuttrum to be set aside yearly Rent of the payments made to twenty six Pagodas from sixteen Chuttrums. The Board again do not see the necessity of keeping distinct accounts of income and Expenditure for

for each Subdivision. They would lump all the funds together, one good result of which would be that large surplus collections would not be in hand in some cases, while in others the income might be deficient. The Collector agrees that such a mode of management would be very effective but it would not, in his opinion, be fair thus to divert from their proper objects funds originally appropriated for specific purposes. He Board finally express their belief that these Endowments documents were really administered as one fund by the late Raja and

and that as they were transferred to them as a whole: there is nothing to prevent surplus funds being applied where needed provided each institution is maintained on the scale originally designed.

10. The Board add that the plan which they have proposed in regard to the temples seems to them most in accordance with the spirit of Act XX of 1863.—

11. With the Government therefore agree (1) to the handing over to the Endowments of the 6 Subdivisions of Pagodas referred to, in para 3 above being made over H.H. Ramabai Bayi Saheb and



and (in reference to the
question made in para 11
of the difference between
the average annual and
average payments in certain
of these 6 Chullums to
be defrayed in cash or not?

(2) to the different mode
of treatment which the
Board propose in regard
to classes I and II as
compared with class III?
(see above paragraph 8)

(3) to the allotment
of land rather than
money allowances in the
cases of classes I and II?
if the former alternative
the Board's proposal
of one or more entire
villages is practicable
to an assignment from
each Chullum for
the particular Pagodas
hitherto supported by it?

(4) to the Board's views
in respect of the manage-
ment of the Chullums
generally?

12. Supposing that
the Board's proposals
are generally adopted
it must be decided to
what extent lands are
to be made over in
lieu of the allowances
hitherto drawn by the
26 Pagodas which remain out
of the 119 reported by the Inam
of para 3 supra - the 6 al-
ready endowed and the 7
in class III declared unworthy
of endowment being deducted
13. If & the lands are to
be made over to Ramaswami
Raja Sahib for the Cus-
todian of the Devasthanam

Collector

belonging to the Cate
Raj the Simplest
way would be
to add to the villages
alluded to in para 3
as the endowments
of the 6 Pagodas
such additional lands
as would bring in a
revenue equal to the
difference between
the annual proceeds
of those villages and
the total annual
amount hitherto
expended upon all
32 Pagodas - e.g. if the
average annual
income of the villages
mentioned

mentioned in para 3 is Rs. 17
10,179 and the average annual
expenditure on those six
pagodas and the other Twenty
Six pagodas in Classes
I & II amounts to Rs 16,343
then the difference between
these two sums or Rs 6,164
must be provided for in
land. If however it should
be considered that the income
of 10,179 produced by the
villages appertaining to
the six pagodas should
be held as exclusively
for the use of those Pagodas
then the amount hitherto
expended on those 6 pagodas
viz Rs 7,889 being subtracted
from the total annual
payments viz - Rs 16,343 will
leave Rs 8,454 to be com-
muted into land -

In

11

In addition to these Pagoda endowments and allowances the Collector reports upon certain landed property granted for the support of two Patakasalais, or schools for teaching the Vedas. From the enclosure to Mr. Cadell's letter of 1st July 1863 it appears that the endowments in question consist of 92 acres of land situated in 4 villages and producing an annual income of Rs. 1995. The charges amount annually to Rs. 1550 as per margin, for feeding and Establishment, and at the end of Fasli 1271 there was a balance in hand amounting to 7,000 Rs. nearly.

For feeding	Rs. 1,212
Establishment	338
Total	1550

The

12

The Collector sees no objection to the transfer of this land to Trustees. The Board however were not satisfied that the grants need be treated as for a religious purpose — they observe that the term Patakasalai is suitable for any educational institution of a superior class and that the endowments might well be extended to more general purposes. The Collector has reported that as the schools had been founded, one 170 years and the other 80 years ago, for the express purpose of teaching the vedas to Brahmin boys he thought any application of the funds to

to other purposes would be altogether wrong.

The Board do not express any further opinion but merely submit for the decision of Government whether these Pattakasalais are to be deemed religious institutions to be handed over to committees under the Act or are to be administered by Govt for the benefit of the community as merely charitable educational institutions.

15. No notice has been taken of the fact that three-fourths of the annual expenditure is for "feeding." The application of

of the endowments can hardly have been intended by the founders?

Yes.

I. Six of the Pagodas had distinct landed endowments. These should, I think, be now re-attached to them.

II. Two of the three had received allowances in lieu of but less than the annual proceeds of the lands. These allowances should cease.

Yes

III. ~~From~~ The remaining four received allowances in excess of the annual value of their lands - and have been receiving them for years. The excess should be continued.

‖ I doubt, and do not think that this has been the case in the 4 observed in like cases. The actual endowments should be made over to them less or more than Rs 6 receipts; and the parties to whom the Pagodas and their lands are to be assigned should provide for their maintenance. ‖

VI. 26 Other Pagodas managed by the Choultrum Agents also receive allowances which should be continued -

Yes. Those pagodas never had any Landed assignment - only money allowances - ergo there Lands should be continued

V. 17 Other Pagodas neither managed by the Choultry Agents nor otherwise connected with the Choultrums - ~~which~~ receive allowances for which no authority is to be found & which the Bd consider mere casual Gifts - These should be discontinued if on careful enquiry the Bd are satisfied that they are mere casual gifts -

We can learn the result of this inquiry - I conceive the Pagodas should not be continued - That they can for particular services to be performed at certain Pagodas on days out of January does not seem to me to invalidate their claims.

W do I. (M)

~~Will you ascertain this~~

Yes

VII. The allowances may, I think, be commuted into money payments - As in every case the Pastors of the total endowment hitherto appropriated to

+ and no land was ever granted to the Pagodas the allowances which are money made a charge on the Choultrum Landed Income.

the payment of these allowances bears a very small proportion to the part appropriated to the Seculars purposes - viz the Choultrums and as these are the latter & the primary & the former the secondary object of the endowment it is perfectly equitable that the Managers of the endowment should be permitted to retain in their hands of those who are to officiate for the Choultrums - the surplus only coming to be a lien on them - I do not see any thing

en Lect XXI of Act XX of 1863 to preclude the arrangement and as the no-
first Main agreement of the Chattram is that of Trustees pro bono publico I do not see any real objection to the plan. Many of the allowances are very small & the Cities Section & casting off little bits of villages to represent them is valid. On the other hand the Rt. plan of allotting entire villages equal in the aggregate to the total allowances of all the Paprdas seems to me pretty explicit and main

I hardly think this necessary - but I don't care

land Boundless Ry. -ference among the Paprda Trustees - will should however be referred to the Legal opinion - I may add that any one who lives inside the Paprdas Committee the lands may be in one & the buildings in another Circle -

VII - The transfer of any of the Paprdas to the Kamaksha Bhagya Stchiba would be very simple but then the legal advice should be taken on the point - The Chattram in the Paprdas were placed under Reg VII of 1817 - were under the Rt of Redemption

managed by the Charitarum Agents & Peshcars are to state - If he then under Sect III of the Act XX of 1863 the transfer would be legal, in as far as the Trustees are concerned, they be put to the Board of Trust.

VIII. The accounts of the different Charitarums had better be kept distinct although they are under one management. This will not preclude the Bd from applying the surplus of one to make good the deficiency of another in the spirit of the General Trust - (4) It is always well to avoid charges

This may be an unfit occasion to express an opinion favorable or unfavorable in the Palace may possibly make a just claim should be on the strength of the Board would only be sanctioned by a Mandamus of the Payodeen and such would be subject to the Control of the Courts within which the Payodeen and Districts

This should be decided before we have any thing to do as Trustees - their not trust worthy

WD

On this understanding the accounts may be kept distinct

Very well -

I hope so - As the Vedan really transpired when Tanjore Pataka Salaries at all?

Lippell WD

in mind -

IX. The question of the Veda schools had better be submitted to the Post Law Officers. They are to be found all over the country and are on this account to be decided as well be Married at once - as to which they come in this Act XX of 1863 or are "Secular" - I think they must be left decided in the latter by the -

X. The large expenditure for "feeding" had best be dealt with Separately - as a Donation

L D S.

Tanjore Chuttrums funds —

For Orders

Revenue Department.

No. 1104.

Proceedings of the Madras Government

Under date the 29th June 1864.

Read the following Proc. of the Board of Revenue —

Submitting for consideration, letter from the Collector of Tanjore affording further information regarding the Chuttrums of the late Rajah of Tanjore — (Revenue 17th March 1864 No. 1668)

Submitting with remarks, letter from the Collector of Tanjore furnishing further information on the Chuttrums of the late Rajah of Tanjore — (Revenue 29th April 1864 No. 2597.)

Submitting with remarks, letter from the Collector of Tanjore, making certain observations on the Chuttrums Funds — (Revenue 26th May 1864. No. 3217)

† dated 8th May 1863, No. 2761

1. This correspondence has its origin in the Circular issued by the Board of Revenue, calling for returns of any landed or other property belonging to any religious Establishment, which, under sections 11, 12 and 21st Act XX of 1863 should be transferred in whole or part, either to existing independent trustees or to the local Committee to be appointed by Government.

J.S.

2 It appears that in the District of Tanjore it has been customary to disburse from the funds arising from the endowments belonging to the Rajah's Chuttrums a certain sum every year on accounts of Pagodas, some of which are situated in the same villages as the Chuttrums and under the same management, while others are in places different from the Chuttrums though under the same agency, and others again are neither under the Chuttrum agency nor otherwise connected with them.

3 The average expenditure during the 5 years from F.

Class	Number of Pagodas	Average expenditure for 5 years from F 1267 1271		
		in Kind Rs	in money Rs	Total Rs
I	27	15,956	48	
II	5		339	
III	17	601	565½	
	49	16,557	952½	17,509½

F. 1267 to 1271. has been annually by more than Rs. 17,500 for the 49 Pagodas in question, as will be apparent from the marginal statement. It appears, however, that six of these Pagodas (five in the first, and one in the second class) were originally endowed with separate assignments of land, comprising nine entire, and eight portions of villages, with an extent of more than 274 velis of land producing an income exceeding Rs. 10,000 Rs. per annum. Practically these lands had been all along treated as parts of the endowments of the Chuttrums to which the Pagodas referred to are attached, and the

payments

payments made to the Pagodas were not calculated with reference to the income of the particular pieces of land really appertaining to them. Enclosure 2 to Mr. Cadell's letter of 26th December 1863 shows that four of the six Pagodas received allowances in excess of the annual income, while the payments to the remaining two were considerably less than the average receipts from the endowments. The total receipts exceeded the total payments by nearly a third.

4 Both the Collector and the Board of Revenue are agreed that these endowments should be made over to V. S. Ramakshi Baji Sahib, who has charge of the Devastanums belonging to the late Raj. The Collector moreover recommends that, as in some of the cases the lands are obviously inadequate to the support of the temples the difference between the average income and the average payments should be defrayed by the State.

5. The endowments of these six Pagodas should certainly be reattached to them, but the Govt see no reason to make over more than

than the actual endow=
=ments be their value larger
or smaller than that of
the allowances lately re=
ceived. The villages once
given over the allowances
of course will cease. It will
be the business of the party
to whom the Pagodas and
their lands are transferr=
=ed to provide for their proper
maintenance.

6 The next question
to be considered is how
to deal with those Pagodas
which have had no grants
of land specifically assigned
to them.

7 On this point
there

There is a difference of
opinion between the Collecto
and the Board with referen
to the force to be put upon
the 20th section of Act IX of
1863. That section says that
"in any case in which the
"endowment made for
"the support of an establish=
"ment is appropriated partly
"to religious and partly to
"secular uses the Board of
"Revenue, before transferring
"to any trustee, Manager or super
"intendent or to any Committee
"of Management appointed und
"this Act, shall determine
"what portion, if any, of
"the said land or other
property

property shall remain
under the superintendence
of the said Boards for
application to secular
uses and what portion
shall be transferred to
the superintendence
of the trustee, Manager
or superintendent or of
the Committee" &c.

8 The Collector
is averse to making
over any of the landed
property belonging to
the Chuttrums.
He points out that
there is in reality
no connection
between the Chuttrums
and

and the Pagodas: that the
arrangements by which
the expenses of the latter
are defrayed from the
funds of the former are
not based on any known
authority, that some of
the religious institutions
affected, are in other
places, and even other Dis-
tricts; that the proportion
which the payments
to the Pagodas generally
bear to the total revenues
of the Chuttrums
endowments, is in most
cases infinitely small,
and that any division
of the landed endowments

of

of the Chuttrums would ~~to~~ be attended with great inconvenience, entire compact villages being thus split up into numerous small patches. On the whole he is of opinion that a scale of money allowances should be fixed with reference to past payments and disbursed annually from the revenues of the Chuttrums to the trustees who may be placed in charge of the Pagodas.

9 The Board

on the other hand see no objection to a transfer of land, calculated to produce such an income as has been heretofore enjoyed by the Pagodas. They would make a distinction, however, between the institutions entered in Class I and II (see para 3 above) and those referred to in Class III - the former having been maintained wholly or in part from the Chuttrum endowments and managed

by

by the same agency seem fairly entitled to future support, while the latter being in no way connected with the Chuttrums nor under the same manage- ment and receiving only casual aid - are not deserving of further assistance. In making landed assignments however, to the Pagodas of the former classes the Board see no necessity for giving separate grants to each but would make over one or more entire villages

villages out of the Chut- trum endowments, of such sufficient to produce the aggregate annual income required.-

10. To the last arrange- ment the Collector demurs on the ground that, as the accounts of each Chuttrum are kept distinct it would complicate matters to allow one or more villages belong- ing to one Chuttrum to be set aside in lieu of the paiments made to twenty six Pagodas from sixteen Chuttrums. The Board again do not see the necessity of keeping distinct accounts of income and expenditure for each Chuttrum. They would unite all the funds together, one good

result

result of which would
in their large surplus
collections would not
be in hand in some
cases, while in others
the means might be
deficient. The Collector
agrees that such a mode
of management would
be very effective but
it would not, in his
opinion, be fair thus
to divert from their
proper objects funds
originally appropriated
for specific purposes.
The Board finally express
their belief that these
endowments were really
administered as one fund
by the late Raja, and
that as these were
transferred

transferred to them as a
whole, there is nothing
to prevent surplus funds
being applied where
needed provided each
institution is maintained
on the scale originally
designed.

11. The Board add
their the plan which
they have proposed in
regard to the temples
seems to them most in
accordance with the
spirit of Act XX of 1863.

12. On the question
of the mode of treating
the money allowances
hitherto drawn by the
remaining Rajas the
Government are disposed
to acquiesce in the
recommendat

recommendation of the Collector. In every case the portion of the entire endowment hitherto appropriated to the payment of these religious allowances bears a very small proportion to the part appropriated to the secular purposes viz the Chuttrums, and as moreover the latter were the primary and the former the secondary objects of the endowments, and as no land was ever granted to the Pagodas, the allowances to which were merely made as a charge on the Chuttrums

land revenue, it is perfectly equitable that the management of the land & emoluments should remain in the hands of those who are responsible for the charities; & the religious claims can be a lien on them. There are yet other reasons similar to the above, which appear to me sufficient to warrant the Board's opinion of according similar villages exemption to the allowances of all the Pagodas appearing of questionable legality

and would probably lead to endless differences among the Pagodas Trustees. Money payments should therefore be continued rather than assignments of land be made. —

13. As to the distinction which the Board would draw between the Pagodas of the 1st and 2d classes and those in the 3d class, the Government are of the Board's opinion that the allowances hitherto made to the 26 Pagodas under their Sanctuaries should be continued, but before adopting the further recommendation that the 17 Pagodas in class 3 should be deprived of any further assistance from the Circars Revenues the Government wish particular inquiry to be made whether the advances hitherto made were the mere casual offerings which the Board seem to think they were, the dark characters for particular services to be performed at certain Pagodas which of Tanjore would not in title by seem to equal the claims of

14 The Board say in

in Council is not inclined to transfer the Tanjore Pagodas to H. H. Hanakshi Bai Saheba without a legal opinion. The Chuttrums with the Pagodas were placed under Regulation VII of 1817 and managed under the orders of the Board of Revenue - Whether they come under section III of Act XX of 1863 the proposed transfer would be legal is a question which will be referred to the Advocate General.

15. The accounts of the different Chuttrums had better be kept distinct, although all are under one management. This will not preclude the Board from applying the surplus of one to make good the deficiency of another, in the spirit of the general Trust - ~~It is always well to avoid changes in Trusts~~ -

16. In addition to the Pagodas endowments and allowances already mentioned the Collector reports upon certain landed property granted for the support of two Patakasalais, or schools for teaching the Vedas. - From the enclosure to Mr. Cadell's letter of 1st July 1863 it appears that the endowments in question consist of 92 acres of land situated in 4 villages and producing an annual income of Rs. 1,995. The charges amount annually to Rs. 1,550 as per margin, for feeding and Establishment and at the end of Fasli 1271 there

For feeding — 1,212
Establishment - 338
Total 1,550

there was a balance in hand amounting to nearly 7,000 Rupees: The Collector sees no objection to the transfer of this land to Trustees. The Board, however, are not satisfied that the grants need be treated as for a religious purpose - they observe that the term "Pata Kasalai" is suitable for any educational institution of a superior class, and that the endowments might well be extended to more general purposes. The Collector further reports that as the schools had been founded, one 170 years, and the other 80 years ago, for the express purpose of teaching the vedas to Brahmin boys he thought any application of the funds to other purposes would be altogether wrong - The Board do not express any further opinion but to merely submit for the decision of Government whether these Pata Kasalais are to be deemed religious institutions to be handed over to committees under the Act, or are to be administered by Govt for the benefit of the community as merely

merely charitable edu-
-cational institutions.

17. The question
whether such schools,
which are to be found
all over the country,
come within Act XX
of 1863 or are secular
will be referred for
the opinion of the
Law Officers.

I. D. A.

11 Board of Revenue Despatch 1st July
4 Government Solicitors
with an Enclosure

L. C.

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Revenue 1864 Dept.
Pros. of Govt. for June.

No 1104.

Pros: of the Madras Govt.
of 29th June 1864.

From the Govt. to Collr. dated 4th July/64 C. No 1799.

From the Govt. Collector 10th October/64 C. No 2672.

Passing orders on certain questions respecting property belonging to Religious Establishment under Act XX of 1863.

No 344 & 347.

1104