

No. 298. Read the following Proceedings of the Board of Revenue, dated 6th February 1871, No. 564:—

to the Board of Revenue, dated 20th December 1873,
 REFERRING to paragraph 4 of the Board's Proceedings of the 20th April last,
 No. 2,554, passed on Mr. Bliss's report on the Zemindari of Ramnad, I have the
 honour to submit, herewith, two Statements marked A. and B. The former shows
 in one view the receipts, disbursements, and surplus in hand of the chuttrums
 under the management of the Zemindar, the latter exhibits the demand, collection,
 and balance of the villages forming the endowment of the chuttrums. I also
 forward copy of my Head Assistant Mr. McWatters's report on the subject, with
 its original enclosures,* namely, State-
 ments Nos. 1 to 5, and an abstract*

*Requested to be returned. ments Nos. 1 to 5, and an abstract prepared by that officer in English. This abstract as well as the report contain all the necessary informations regarding the chuttrums. I have not, therefore, thought it necessary to recapitulate them here, but to add the following remarks:—

2. It is evident from the present inquiry that the chuttrums as well as the works of irrigation of their endowments have been seriously neglected for a series of years, and have been allowed to go to almost total ruin; but, however, if prompt and efficient measures are at once taken to repair them from the surplus funds already on hand, I trust that the remaining portions of the buildings which are very valuable, and which must have cost originally an immense sum of money, can be saved and sources of irrigation also improved a good deal in a very few years.

3. The Board are already aware that the Zemindar is involved in debt, and his estate is in a wretched condition. Under these circumstances, it does not appear to me at all advisable that the management of the chuttrums should remain in the Zemindar's hands.

4. I would, therefore, suggest that the Zemindar should at once be required to pay the whole of the surplus funds whether in hand or borrowed by him, and that the direct management of the chuttrums should be resumed by Government till the chuttrums and the irrigation works are thoroughly repaired and brought to an efficient condition. Should the application of the Zemindar for the assumption of the management of his estate by Government till his debts are cleared off be complied with, the chuttrums will continue to have the benefit of Government management. If the Zemindari be not taken under the Government management, the chuttrums could be restored to the Zemindar at the pleasure of Government, when the buildings and irrigation works of the institutions are thoroughly repaired and placed on an efficient footing. The Zemindar should then be required to guarantee the future efficient continuance of the charities.

5. The Statements, Nos. 1 and 3, are in Tamil, and though the information contained therein has been abstracted in my Statements A. and B., they are forwarded for reference if necessary.

5. The Statement contained therein has been abstracted in my forwarded for reference if necessary.

6. Out of the road cess referred to in paragraph 25 of the Proceedings under reply, I beg to state that no money has been as yet spent on the communications

[illegible]

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in the Zemindari, owing to the fact that the principal roads traversing the estate are Imperial lines, for the repair of which no funds have been available. It was not, therefore, thought expedient to spend the road-cess on the feeders to the said Imperial lines. But, however, in the current year's Budget a sum of Rs. 20,000 out of the Local Funds has been granted to be expended on the roads noted in the margin, the greater part of which runs through the Ramnad Zemindari. Measures will be taken to spend the remaining sum also next year.

7. In reply to the 28th paragraph of the Proceedings, I have to state that the road-cess collections have not been included in the income shown in the accounts submitted by Mr. Bliss. The sum of Rs. 15,687 appears to be a clerical error for Rs. 18,687.

ENCLOSURE A.—Statement of Receipts and Disbursements and surplus in hand of the chuttrums.

ENCLOSURE B.—Statement showing Demand, Collection, and Balance of the villages forming endowment of the chuttrums.

G. MCWATERS, Esq., Head Assistant Collector, to the Collector of Madura, dated Ramnad, 20th October 1870, No. 259.

ENCLOSURE C.

With reference to the letters noted in the margin, I have the honour to forward the following statements regarding the charitable endowments under the management of the Ramnad Zemindar:—

- (1.) Statement, with enclosure, prepared by the Ramnad Zemindar, showing receipts and disbursements on account of 32 chuttrums from Fasli 1269 to Fasli 1278 inclusive.
 - (2.) Statement, with enclosure, prepared by Subba Row in Head Assistant Collector's Office, showing income of the villages forming the endowment of the above chuttrums for the same period.
 - (3.) Statement showing the surplus in hand at the end of Fasli 1268 and the actual collections under various heads during the ensuing ten years.
 - (4.) Statement showing latest cash balances.
 - (5.) Statement showing present establishment entertained.
2. I regret there has been so much delay in submitting the above information; but I received the Zemindar's statements on the 24th September only, and I have since been engaged in preparing an abstract of it in English for ready reference, which I forward also. The form submitted by the Zemindar, besides being in Tamil, is too unwieldy for practical purposes.
3. It appears from the Kolapramanam account in the Collector's office, dated Fasli 1211, that there were then 41 chuttrums in the Ramnad Zemindari, of which 28 were under the management of the Zemindar, and the remaining 13 under different Hukdars.
4. The Ramnad Zemindar is at present Trustee of 33 chuttrums, having an aggregate endowment of 51½ villages belonging to the Ramnad Zemindari. All of these villages, with the single exception of Kodikolom, were set apart at the permanent settlement. The Kolapramanam account of Fasli 1211 includes the village of Attiootu; but it appears, on inquiry, that this village was a post Fysal grant, and subsequently taken away from the Donithoray chuttrum and given to

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the Devastanam. The chuttrums at Shikkal and Tangachi Madam receive besides certain Mahimai or fees from Ayen villages in the Zemindari.

5. Before giving an account of the receipts and disbursements on account of the above institutions from Fasli 1269 to Fasli 1278, it is necessary to remark that Muttukumara Pillai's chuttrum came under the Zemindar's management only in Fasli 1279; that Dorarajapuram, Pugalur, Tellakolom, and Ethambadee have no endowments of their own, but are supported out of the funds of the other chuttrums generally; and that Yemanamkondan, Mantaben, Naganada-samudrom, Nantagopala, and Velloythapuram endowments were under attachment from Fasli 1275 to Fasli 1278 inclusive.

The Zemindar's statement thus embraces only 27 chuttrums for the full period of the ten years, four of which chuttrums have no endowments, and the latter five chuttrums from Fasli 1269 to Fasli 1274 inclusive.

It is also necessary to observe that it was not the produce of the villages constituting the endowments that was usually appropriated to the use of the chuttrums, but a substituted equivalent taken from the nearest Ayen villages. The object of this seems to have been to save the cost of conveyance.

6. *Receipts.*—At the end of Fasli 1268 there was a surplus in hand of Rs. 49,935-4-0, or nearly half a lac of Rupees, and the receipts during the succeeding ten years were as follow:—

	RS.	A.	P.
Collection of arrears which were due at the end of Fasli 1268	25,677	1	1
Do. of ten Faslies' assessment	2,25,077	2	11
Do. of Mahimai fees	2,356	3	4
Do. of Shiva Jama	8,449	11	1
Advanced by Chetties	21,560	7	5
Total	2,62,090	9	10

The surplus in hand and receipts together amounted to Rs. 3,12,025-13-10.

7. *Expenditure.*—The account given by the Zemindar of the disbursements made by him on account of the chuttrum is as follows:—

	RS.	A.	P.
Distribution of rice, etc.	1,24,380	10	5
Chuttrum Establishment	26,937	9	5
Village do.	16,587	9	7
Zemindar's percentage	5,779	2	8
Irrigation repairs	3,452	10	10
Chuttrum repairs	2,612	1	0
Jodi	67,911	3	4
Wastage of grain in store	1,277	11	9
Total	2,48,938	11	0

8. There was thus a balance in hand at the end of Fasli 1278 of Rs. 63,087-2-10. The Zemindar gives the particulars of this—

	RS.	A.	P.
Cash in Head Office	44,357	2	6
Do. in taluqs	15,338	4	8
	59,695	7	2
Value of grain in store	3,391	11	8
Total	63,087	2	10

9. The Zemindar has divided arrears into two heads, first, arrears which accrued up to the end of 1268, and, secondly, arrears which accrued during the subsequent ten years. The former,

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at the end of Fasli 1278, were Rs. 47,025, and this amount may be struck off as irrecoverable. The latter, at the end of 1278, were Rs. 55,382-3-10. The arrears of Faslies 1277 and 1278, according to the Curnum's statements, were Rs. 9,521-6-9, and this is all that will probably be realized.

10. In the above account of receipts and disbursements I have omitted an item of Rs. 96,140-4-2, because it appears under both heads. It seems that the Chuttrum Funds were consolidated, and that the endowment of one chuttrum was appropriated indiscriminately to the use of other chuttrums. The item "advances received from Chetties" requires explanation. The Zemindar states that it was usual, when the stock of supplies in hand of any particular chuttrum ran short, to obtain advances from the nearest Chetties, as a temporary measure, and to enter such advances under the head of Receipts.

11. The building have been greatly neglected. There is scarcely a chuttrum that is not in need of urgent repairs. Indeed, this state of things might be inferred from the account of expenditure already given. It will there be seen that only Rs. 2,612-1-0 were spent on 32 chuttrums over a period of ten years, or about 8 Rs. a year on each chuttrum.

The Zemindar's estimate for repairing all the chuttrums is Rs. 32,116-11-3.

12. The irrigation works of the several Inam villages have shared the same fate as the chuttrums. There are few tanks at present that are not either silted up or breached in several places, and some have been actually swept away. The feeding channels, as a rule, are silted up, and the masonry works, such as sluices, are in ruins.

During the ten years, from Fasli 1269 to Fasli 1278 inclusive, only Rs. 3,452-10-10 were spent on the up-keep of seventy-eight tanks.

The Zemindar's estimates for repairing all the irrigation works is Rs. 25,263-14-0.

13. The Zemindar's statement of receipts may be accepted as correct. The statement submitted by the Zemindar and that prepared in my own office differ inconsiderably.

Regarding the disbursements, however, I can offer no opinion. The chuttrum establishments appear to have been changed about a good deal, and could not afford me any reliable information, neither could they produce any continuous set of account.

The particulars regarding the state of the irrigation works were obtained, for the most part, from the several Village Curnums; and the buildings were all inspected and reported on by the Deputy-Tahsildars. The Deputy-Tahsildars' reports, with plans and estimates, will be forwarded to you separately.

14. The Zemindar's accounts show a balance of Rs. 63,087-2-10 in favour of the chuttrums at the end of Fasli 1278, but of this sum Rs. 42,549-11-0 had been borrowed by the Zemindar for his own use, and it is of this loan that the Board require an explanation in paragraph 4 of their Proceedings, dated the 20th April 1870, No. 2,554.

15. The period under report is almost co-terminous with the late Ponnusamy's management of the Ramnad Zemindari. He assumed charge in 1857, and delivered over charge in 1868. During this time it was the custom when the cash in hand of the Zemindari ran short to supplement it from the chuttrum funds and vice versa. The loan of Rs. 42,549-11-0 is thus the accumulation of many smaller loans extending over several years.

16. Statement V. shows the latest cash balances in favour of each chuttrum. The total comes to Rs. 50,361-6-0, but only Rs. 12,811-11-0 are actually in hand. The Zemindar has since paid off 5,000 Rs. of the loan, and has debited himself with Rs. 37,549-11-0, for which he allows 6 per cent.

17. It is very evident that the statements now submitted reflect little credit on the late management of the chuttrums in the Ramnad Zemindari. There appears to have been an entire want of supervision, and the buildings and sources of irrigation have been allowed gradually to go to ruin for want of timely repairs. Add to this that no system of keeping accounts was observed, and that the endowments, instead of being kept separate, were jumbled together and appropriated to common use, and, finally, the balance in hand that should have been spent in repairing the

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buildings and developing the resources of the endowments was given away in loans to the Zemindar. But all this happened in the time of Ponnusamy Tever.

18. The Zemindar supervises the chuttrums now himself, and certainly, within the past half-year, he has done a great deal towards improving them. Both the buildings and tanks have been and are being carefully attended to. I would suggest, however, that the loan be refunded and all the available funds spent at once in repairs. As a check, too, and to save future trouble, I think the Zemindar should be called upon for a yearly account of receipts and disbursements.

ENCLOSURES Nos. 1 to 5.—Statements.

ENCLOSURE No. 6.—Abstract in English prepared by Mr. McWatters.

FROM Mr. Bliss's report on the liability of the Ramnad Zemindar, it appeared that the Zemindar owed Rs. 42,550 to the chuttrums on his estate, or, in other words, that he had converted to his own use that amount of funds held by him as a trustee for charitable purposes. The Board thought it their duty as the legally constituted guardians of charitable endowments to call for full information, and this is now laid before them in Mr. McWatters's clear and careful report.

2. It appears that there are 33 chuttrums on the estate, all, except four of which being endowed, are within the cognizance of the Board. The annual income appears to be about Rs. 26,700. The buildings themselves and the irrigation works on which the revenue of their lands depends are, like the rest of the state, in a most neglected condition. Only Rs. 6,065 have been spent in repairs

	RS.	
Buildings	2,612	
Tanks, etc.	3,453	
	6,065	

Rs. 71,700 is now required for that purpose. At the end of Fasli 1278 the Zemindar owed the chuttrums Rs. 42,550, Rs. 5,000 of which has since been paid by him.

3. In the Zemindar's application to Government to take charge of his encumbered estate, he particularly requested that he might retain the management of the evastanums and chuttrums "in order to keep up his rank," and the Head Assistant Collector reports that the misappropriation of funds took place during the management of the estate by Ponnusamy Tever, and that the Zemindar is evincing a disposition to do his duty by the chuttrums. If it were not for the peculiar circumstances of the Zemindari, the Board would be reluctant to interfere, but the position of the Zemindar encumbered with liabilities to the amount of Rs. 14,00,000 such as to place him at the mercy of his creditors, who are probably only waiting for the decision of Government as to taking charge of the estate before proceeding to enforce their claims. It is obviously unsafe, therefore, to leave the chuttrums and their funds in charge of the Zemindar, and the Board concur with the Collector in considering it their duty to intervene.

4. Before issuing instructions for the attachment of the chuttrums and their lands, the Board resolve, however, to submit these proceedings to Government, as being intimately connected with the subject of Board's Proceedings, 20th April 1870, No. 2,554, which still awaits disposal.

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5. If Government concur with the Board, the Collector will at once endeavor to get the Zemindar's debt paid, and this amount with the cash actually in hand and the recoverable arrears now due, will suffice to execute all absolutely necessary repairs. The confusion which has resulted from the frequent changes in the chuttrums establishments and the blending of the revenues of the several institutions into a common fund, render it impossible to check the accounts of past expenditure, and the Zemindar's statement of the balance must be accepted. The Board have less hesitation in coming to this conclusion, because the detailed accounts seem to them to contain no *prima facie* evidence of concealment or fraud.

No. 299.

ORDER THEREON, 21st March 1871, No. 563.

Miscellaneous.

these endowed chattrams under Regulation VII. of 1817, No. 563.

The Government concur in opinion with the Board of Revenue that their formal intervention in the matter of the interests both of the charities and of the Zemindar himself. But, inasmuch as the present state of disorder is not due to the present Zemindar's individual mismanagement—for, on the contrary, he appears to be exerting himself creditably and effectively to improve matters—and as the charities themselves probably originated in the liberality of his ancestors, the former Zemindars, the Government trust that his feelings may be consulted by retaining him in the official position of Manager, under the control and close supervision of the Collector.

(True, &c.)

(True Extract.)

(Signed)

W. HUDLESTON,

Secretary to Government.

To the Board of Revenue, with eleven enclosures.

Exd. F. R. Battleman.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Govt. of {1871} Madras.

REVENUE.

THE BOARD OF REVENUE.

Dated March 21st.

Red.

G. O., 21st March 1871, No. 506.

MARCH.
Nos. 298-299.

Chuttrums in Ramnad Zemindari.—Passing orders on Proceedings Board of Revenue, relative to their management by the Collector.

or in the summer to
see I think then but the exercise

5. If Government concur with the Board, the Collector will at once order your to get the Zemindar's debt paid, and this amount to be paid out of the hand and the recoverable amount. The necessary expenditure in the chattram institution expenditure Board has accounts &

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Exd. F. R. Bartleman.

21st March

PROCEEDINGS of the MADRAS GOVERNMENT.

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In the Revenue Department

Under the 14th
could formally
in the case under
Reg VII of 1817. It
the present for
Zemindar is doing
well, he is, but
be continued as
managers - under
the control & close
superintention of the
Collector. I think that
the District Secretary
Zemindar in regard
to Dampas and Chattrams
situation in this District
is a quasi official one.
but it is merely a
kind of tacitly allowed
apparatus of the District
and not a claim of
right. There is nothing
in the Zemindar's rights
or in the Government
but the District Secretary

matter of these endowed Chattrams

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with the Board, the Collector will at once order

The Bd in jurisdiction of the general provisions of the general provisions regarding endowments Charities imposed on them by Reg. 7 of 1857. I am sorry to find that the management of the endowments in the hands of the Trustees of the Charities is not being carried out in the manner in which it should be. It is not very advisable that the Bd should interfere to take charge and administer the endowments.

L. D. S.
M. A.

Exd. F. R. Bartleman.

Revenue Department.

No. 506

PROCEEDINGS of the MADRAS GOVERNMENT.

at least for the present.
L. B.

formal intervention in the matter of these endowed Charities.

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21st March 1871.

Ed. F. R. Bantleman.

Revenue Department.

No. 506

PROCEEDINGS of the MADRAS GOVERNMENT.
Under date the 21st March. 1871.

Read the following ~~letter~~ *order*

of the Board of Revenue

Submitting letter from collector
forwarding statements showing receipts,
disbursements, and surplus funds of
bhuttrams in Pannai Mandal, in
Madras District, under management
of the collector, as also demand collector
and balance of villages forming their
endowments, and suggesting that
bhuttrams should be resumed by
Govt. till they are repaired, with
expression of concurrence in collector's
views.

(H. E. 6. February 1871. No. 1)

The Government
concur in opinion with the
Board of Revenue that their
formal intervention in the
matter of these endowed bhuttrams

21st March

under Regulation of 1874 is
essentially necessary in the
interests both of the charities and
of the Zemindar himself. But
inasmuch as the present state
of disorder is not due to the
present Zemindar's individual
mismanagement - for on the
contrary he appears to be
exerting himself creditably
and effectively to improve
matters - and as the charities
themselves probably originated
in the liberality of his
ancestors the former Zemindars,
the Government trust that
his feelings may be consulted

Respectfully

by

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by retaining him in the official
position of Manager under the
control and close supervision
of the collector. *[Signature]*

To the Secy of the Public Works Dept 22^d

[Signature]