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# MADRAS RECORD OFFICE.

## Government of Madras.

Revenue DEPARTMENT.
Revenue

| G.O. No. | 1259 Revenue | Press / Mis. |
|---|---|---|
| Dated | 29. 8. | 1872. |

*Not to be folded or roughly handled*

*Proceedings of the Madras Government, Revenue Department, 29th August* 1872.

No. 227. Read the following Proceedings of the Board of Revenue, dated 14th August 1872, No. 1,584:—

Read again letter from the Officiating Collector of Tanjore, dated 16th February 1872, No. 74, recorded in Board's Proceedings, dated 8th June 1872, Miscellaneous No. 4,078.

Read also the following letter from W. M. CADELL, Esq., Officiating Collector of Tanjore, to the Secretary to the Board of Revenue, dated Tritrapundi, 29th June 1872, No. 241:—

I HAVE the honour to submit the further information called for in Board's Proceedings, Miscellaneous No. 4,078, dated 8th instant.

2. On referring to the office-copy of the Statement No. 5, forwarded to the Board with letter dated 6th December 1851, No. 87, I do not find that exactly forty Muttums are entered therein under the head of "Chuttrums and Muttums." The number of institutions so entered is twenty-six, to which must be added one (No. 182) more which, though a Muttum in fact, has not had the word Muttum affixed to it, apparently by inadvertence on the part of the writer. The total number of the Muttums, therefore, which appears in the statement referred to, is twenty-seven; but some of them have several separate allowances each separately numbered in the statement; the total number of allowances being thus fifty-five.

3. As a convenient plan, I would state the required particulars, with reference to the number of allowances. Of the fifty-five allowances, twenty-eight have been commuted into assignments of land, twenty-four have long been unclaimed, two are being paid to two Chuttrums which are altogether different institutions, and the remaining one is the allowance now claimed in the petition under consideration. Why this last was also not commuted in like manner with the twenty-eight Muttum allowances first-mentioned I am unable at present to discover. Very probably it was not, because the allowance was considered to be an unclaimed one.

4. There is no difference between the character of the petitioner's Muttum and that of the other twenty-six above particularized; and from what has been stated the Board will observe that, except in the two cases in which the allowances have been appropriated to institutions of a different character, the principle of distinguishing religious from purely charitable endowments has been properly carried out, as no Muttum continues to draw an allowance from the public treasury.

5. In the case of the allowances which have been commuted into assignments of land, it is only a moiety which has been thus commuted, and in the case of the two allowances which are now paid to Chuttrums, it is only a moiety that is paid.

6. As regards the diversion from their original objects of the allowances in the last-mentioned two cases, I cannot find when and upon what authority this was done. Evidently, this as likewise the similar appropriation which has taken place in several other cases dates upwards of thirty years back, and was made at a time when the Collectors were exercising almost unlimited discretion with respect to unclaimed allowances payable from the "Ayakut Mera Manyam" or the Grain Cess Fund described in my previous letter. Thus, I see that the twelve Cirkar

Chuttrums, as they are called, including the two above-mentioned, and which at any rate the greater number of which, having been constructed during the time when Mr. Kindersley was Collector out of the Surplus Pagoda assets, could not possibly have had any grant from the "Ayakut Mera Manyam" Fund at the date of the assumption of the district by the British Government, are now receiving a moiety of the allowances (amounting in the aggregate to Rs. 1,120) which form sixty-two numbers in the Statement No. 5 above referred to, and are entered in the names of various old institutions which at present have no existence. It seems, however, to have been the practice in those days all along to enter the primary institutions themselves according to the original standard schedule, in the periodical returns to the higher authorities; while in point of fact, the allowances shown opposite to their names were being paid to altogether different institutions.

7. The two petitions received with the Board's Proceedings under reply are herewith re-submitted.

---

THESE papers relate to a claim preferred to an allowance formerly chargeable on the "Ayakut Mera Manyam Fund" in Tanjore which was composed of proceeds of the "Svatantram" cesses formerly levied in that district. The Svatantram cesses consisted of a deduction before the division of the crop whereby half fell upon the Government share;* and accordingly when the Government abolished the cesses the allowances charged upon them were accepted as payable from the Imperial Treasury at half rates, the continuance of the remainder being left to the option of the Mirasidárs.

* The use of the word Mirasidárs' share in the G. O. quoted by the Collector seems a mistake.

2. The half allowances payable to Pagodas were ordered to be commuted by payment of lump sums; but those of "Chuttrums and Muttums" were to be continued on the established scale. The present petitioner claims an allowance of Rs. 26-9-7 to an institution belonging to the latter class, and the Collector in his first letter recommended that it be commuted on the terms adopted for one of the pagoda class in 1865, namely, the payment of such a sum as will yield, at 12 per cent., interest equivalent to the moiety chargeable to Government; and that this sum be paid from the Endowment Fund, to which the surplus of the Ayakut Mera Manyam Fund has been credited. The Board, however, observe that the grant belongs entirely to Imperial Funds.

3. The commutation of the allowance appeared contrary to the intention of Government, unless the institution were a religious one, a point on which there seemed some doubt. The Board, therefore, enquired how similar allowances had been dealt with; and from the Collector's second letter, it appears that all the other Muttum allowances undoubtedly in the same class, and which have been claimed as such, have been commuted into grants of land revenue.

4. The Board, therefore, request the sanction of Government for the recognition of the allowance as subsisting, it having remained undrawn since 1863; for the payment of the arrears, at Rs. 13-4-9 per annum from Imperial Funds, to which they are properly chargeable; and for the commutation of the allowance at this rate into a grant of land revenue, as in the other cases.

*Proceedings of the Madras Government, Revenue Department,*
*29th August* 1872.

No. 228. ORDER THEREON, 29th August 1872, No. 1,259.

Miscellaneous.

SANCTIONED as requested by the Board.

(True Extract.)

(Signed) W. HUDLESTON,
*Secretary to Government.*

To the Board of Revenue.
,, the Accountant-General.

Exd. F. R. Bantleman.

Govt. of 1872 Works.

REVENUE.

To

THE BOARD OF REVENUE,

&c., &c., &c.

*Dated August 29th.*

*Recd.* &c.

G. O., 29*th August* 1872, *No.* 1,253.

**AUGUST.**

**Nos. 227-228.**

*Allowance due to a Muttum in Tanjore District.* — Recommendation of the Board of Revenue to commute it into a grant of land-revenue, and the payment of arrears from Imperial Funds, sanctioned.

No. 1,584.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 14th August 1872.

Read again letter from the Officiating Collector of Tanjore, dated 16th February 1872, No. 74, recorded in Board's Proceedings, dated 8th June 1872, Miscellaneous No. 4,078.

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3. As a convenient plan, I would state the required particulars, with reference to the number of allowances. Of the fifty-five allowances, twenty-eight have been commuted into assignments of land, twenty-four have long been unclaimed, two are being paid to two Chuttrums which are altogether different institutions, and the remaining one is the allowance now claimed in the petition under consdieration. Why this last was also not commuted in like manner with the twenty-eight Muttum allowances first-mentioned I am unable at present to discover. Very probably it was not, because the allowance was considered to be an unclaimed one.

4. There is no difference between the character of the petitioner's Muttum and that of the other twenty-six above particularized ; and from what has been stated the Board will observe that, except in the two cases in which the allowances have been appropriated to institutions of a different character, the principle of distinguishing religious from purely charitable endowments has been properly carried out, as no Muttum continues to draw an allowance from the public treasury.

5. In the case of the allowances which have been commuted into assignments of land, it is only a moiety which has been thus commuted, and in the case of the two allowances which are now paid to Chuttrums, it is only a moiety that is paid.

6. As regards the diversion from their original objects of the allowances in the last-mentioned two cases, I cannot find when and upon what authority this was done. Evidently, this as likewise the similar appropriation which has taken place in several other cases dates upwards of thirty years back, and was made at a time when the Collectors were exercising almost unlimited discretion with respect to unclaimed allowances payable from the "Ayakut Mera Manyam" or the Grain Cess Fund described in my previous letter. Thus, I see that the twelve Cirkar Chuttrums, as they are called, including the two above-mentioned, and which at any rate the greater number of which, having been constructed during the time when Mr. Kindersley was Collector out of the Surplus Pagoda assets, could not possibly have had any grant from the "Ayakut Mera Manyam" Fund at the date of the assumption of the district by the British Government, are now receiving a moiety of the allowances (amounting in the aggregate to Rs. 1,120) which form sixty-two numbers in the Statement No. 5 above referred to, and are entered in the names of various old institutions which at present have no existence. It seems, however, to have been the practice in those days all along to enter the primary institutions themselves according to the original standard schedule, in the periodical returns to the higher authorities; while in point of fact, the allowances shown opposite to their names were being paid to altogether different institutions.

7. The two petitions received with the Board's Proceedings under reply are herewith re-submitted.

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2. The half allowances payable to Pagodas were ordered to be commuted by payment of lump sums; but those of "Chuttrums and Muttums" were to be continued on the established scale. The present petitioner claims an allowance of Rs. 26-9-7 to an institution belonging to the latter class, and the Collector in his first letter recommended that it be commuted on the terms adopted for one of the pagoda class in 1865, namely, the payment of such a sum as will yield, at 12 per cent., interest equivalent to the moiety chargeable to Government; and that this sum be paid from the Endowment Fund, to which the surplus of the Ayakut Mera Manyam Fund has been credited. The Board, however, observe that the grant belongs entirely to Imperial Funds.

3. The commutation of the allowance appeared contrary to the intention of Government, unless the institution were a religious one, a point on which there seemed some doubt. The Board, therefore, enquired how similar allowances had been dealt with; and from the Collector's second letter, it appears that all the other Muttum allowances undoubtedly in the same class, and which have been claimed as such, have been commuted into grants of land revenue.

4. The Board, therefore, request the sanction of Government for the recognition of the allowance as subsisting, it having remained undrawn since 1863; for the payment of the arrears, at Rs. 13-4-9 per annum from Imperial Funds, to which they are properly chargeable; and for the commutation of the allowance at this rate into a grant of land revenue, as in the other cases.

(A true Copy and Extract.)

A E Stokes

Acting Sub-Secretary.

To the Chief Secretary to Government, R. D.,
with two petitions and copy of Board's Proceedings,
dated 8th June 1872, Miscellaneous No. 4,078.

Copy to Officiating Collector of Tanjore.

Exd. T. Cartledge.

No. 2284 of 1872.

Board of Revenue,

MADRAS.

PROCEEDINGS, 14TH AUGUST 1872, No. 1,584.

Dept. 2 Aug. 72.

Encl. 3 & Ors.

Received 2 Aug. 72.

AUGUST.

No. 1,584.

*Allowance due to a Mattam*—in Tanjore District, and formerly chargeable to "Ayakut Mera Manyam Fund."—Letters from Collector on claim of petitioner in Nos. 2,197 and 2,962 of 1871 to Rs. 2,697 per annum on account of—submitted to Government with recommendation that allowance be commuted into a grant of land revenue at Rs. 13-4-9 per annum, and that arrears be paid at this rate from Imperial Funds.

14 Board of Revenue Sess. 8th/72
6 Accts. General

No. 229-233
20 Aug. 72 — No. 25 Aug. 72

Revenue Department

Miscellaneous № 4078

Proceedings of the Board of Revenue.

dated 8th June 1872

Read the following

№ 74

From,

W. M. Cadell Esqre

Offg Collector of Tanjore

To,

J. Grose Esqre,

Secretary to the Board of Revenue.

Sir,

I have the honor to submit the following report on the Board Petitions marginally noted.

№ 2197 of 1871
" — 2902 — — —

2. Petitioner is the manager of a Mattam at Trivalore in this District, called Ambiga Mattam, to which a yearly allowance of Rupees 26-9-7 is assigned in № 70 of the list of Chattrams and Mattams, forwarded with the then Collector's letter of the 6th December 1851, and sanctioned in Extract from the minutes of consultation dated 6th April 1852 № 302.

Communicated in Board's Proceedings of the 19th idem.

3. This allowance together with numerous others to Chattrams, Mattams and Pagodas, as

as also to individuals, was originally payable from the fund termed "Aiyakat meramaniam", and which fund was formed by a grain cess levied at a percentage on the gross produce throughout the District under the general designation of Pagoda and Bramin Swatantram. The cess, however, was incorporated with the general revenues by orders of the Board in 1850[x], and such of the allowances as had not then ceased to be drawn, became payable from the public revenue. It was on this occasion, that the list referred to in the preceding para was submitted and sanctioned as a fixed standard of annual payments.

[x] Vide Proceedings 23d September 1850

4. This cess, it is to be observed, being deducted from the produce before it was divided into Melvaram and Mirasuvaram (the Government's and the Mirasidar's shares respectively) one half of it was a contribution by the State and the other half by the Mirasidars.

5. Latterly in 1857, the cess was abolished, and

Communicated in Board's Proceedings 8th July 1857 No 2319.

and it was then directed, that the Mirasidars' moiety of the allowances payable to the various institutions under the general head of Chattrams, in which the Mattam in question was included, should thenceforward be paid from the public revenues. Vide Extracts Minutes of consultation dated 11th June 1859 No 576[x] (para 16) Thus far it would seem that the allowance claimed by the Petitioner is justly due and payable from the general revenues.

[x] (para 16)

6. The circumstances then under which Petitioner's application to me was refused, were as follows:— The allowance of this Mattam has never been drawn annually or at any other regular periods. Since the cession of the District, it has been drawn in arrears but three times, Viz once in 1823, once again in 1850 and then the third time in 1863. When the present petitioner applied to me a fourth time in August last, I could not at the

4/

the time find what the allowance he claimed exactly was, or what the authority for disbursing it; and as he moreover failed to give any satisfactory explanation for having so long left it undrawn, I determined to decline to recognise his claim. In stating in my endorsement that no funds were available, I meant merely to denote, that there was no provision, in the Budget to meet the charge.

7. I have myself no objection to admit the validity of the claim now advanced by the Petitioner; but looking to the nature of the institution, in behalf of which it is made, I doubt whether, under present circumstances, the Board and Government would approve of reviving the allowance, in question as one payable from the Public Treasury annually. The order of Government alluded to in para 5, was passed with reference to Chattrams, under which head the institution in question had been included by an old

5

(B)

old classification made at a time, when the principle of total non-interference in the management of native religious institutions, now every where strictly enforced, was little thought of, and it was, therefore, not an object to distinguish religions from secular charities. This institution is on the face of it an institution of a religious character; it further, as I find on enquiry, contains within it a small temple, and it is the performance of daily service in this temple and the distribution of food to the "Virasaiva Paradasis" (ascetics) at the annual festival in the large pagoda at Trivalore, that constitutes the ordinary purpose of the institution. It has a landed endowment of some value, besides, and it is very probably this fact which accounts for the extraordinary indifference which the managers have all along shewn in the matter of claiming the allowance paid from the Public Treasury.

It

8. It appears to me, that the order of Government contained in para 14 of the same Proceedings* with regard to Pagodas which participated in the general "Ayakat-Merahmaniam fund" strictly applies to this institution. That order was as follows: "As regards the compensation to be paid to the Pagodas for the loss of the Government share of the Sotuntaram which those institutions have enjoyed for 50 years, the Governor in Council is of opinion, that a sum of money should be paid at once in satisfaction of all claims which the practice of half a century may be thought to have conferred".

* dated 11th June 1857.

9. Applying therefore to this case, the principle upon which the claim of a pagoda was adjusted under the sanction* conveyed in the Board's Proceedings of the 20th July 1865; I would recommend a payment once for all of a sum which at 12 per cent simple interest, would yield

* Proceedings of Government 18th July 1865 No 1654.



yield the amount of the allowance of Rupees 13-4-9½ now annually claimable. The sum thus calculated, is Rupees 110-13-3. I take the rate of annual payments of Rupees 13-4-9½ instead of Rupees 26-9-7 which is the original fixed rate, because, under the Order of Government above quoted, it is only the moiety which constituted the contribution of Government that is now payable, and it was accordingly only a moiety which, in the case referred to in the Board's Proceedings of the 20th July 1865, above quoted, was commuted into a single payment.

10. The proposed single payment in this case, need not, however, be charged to the Public revenue; it may be made from the endowment fund to which the surplus proceeds of the Pagoda and Bramin Sotuntaram appertaining to the period anterior to the incorporation of

of the cess with the public revenue in 1850, and amounting to Rupees 23,828-7-1, was credited in 1866, under the authority conveyed in the Board's Proceedings of the 2d May 1866 No 3112.

Tanjore Collector's Office,
Vallam, Tanjore Taluk
16th February 1872.

I have &c
(Signed) W. M. Cadell
Coll Collector

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The Board observe that Petitioner's Matham and 39 more were entered under the head "Chattrams and Mathams" in the statement which accompanied the Collector's letter dated 6th December 1851 No 87 and that they were accordingly treated by Government as charitable Institutions and the continuance of a moiety of their allowances sanctioned - Vide para 16

Government



Government Order 11th June 1857 No 576. The Collector is requested to explain if there is any difference between the character of the Petitioner's Matham and that of the others to warrant an exceptional treatment in Petitioner's case and whether the principle of distinguishing religious from purely charitable endowments was properly carried out in the case of the other 39 Mathams which have been dealt with as secular Charities and not as religious institutions.

2. The Collector will also state how many Mathams still continue to draw their allowances and whether the allowances are in any case more than a moiety of what were drawn by them before the

the date of the Government Order
above referred to.

(True Copy & Extract)

(Signed) J. Grose
Secretary

To,
The Collector of Tanjore

(True Copy)

H. E. Stokes
Actg Asst Secretary

Ser. 2833/72

1859 Aug
29-8-1872