ISSN:0971-1260
Vol-22-Issue-4-October-December-2019

Hindu Religious Endowment Board

Dr.J.Sulochana Gandhi
Assistant Professor of History
Bishop Caldwell College, Maravanmadam

With regard to temple administration it was not a uniform one. It differed from time to time depending upon who maintain and preserve them. Before independence, the rulers, trustees, ***Ur Sabha*** etc., managed the administration of the temples. After independence in Tamil Nadu, specific efforts were taken for the temple administration. The Madras Hindu Religious Endowment Act of 1926, passed by the Legislative Council of Madras after getting the assent of the Governor General on 19th January 1927 was promulgated during February 1927.[1] That Act granted permission to the provincial government of Madras to constitute the Hindu Religious Endowment Board to have jurisdiction over temples and mutts and the endowments connected with it. The Provincial Government was authorized to constitute any number of Boards and empowered to transfer or dispose the assets and liabilities of the previous Board which was abolished.[2] To maintain the services of the temple in tact, this Board was constituted.

Constitution of the Board

The Board was to have one President and Commissioners numbering two to four. The Provincial government was permitted to name the Board accordingly. The President and the Commissioners were expected to be experts in legal profession and professing Hindu religion. They should have

1. Fort St. George Gazette, Madras, 8 February, 1927,
2. Madras Act II of 1997, Madras Hindu Religous Endowments, Government of Madras, Madras, 1997, p.7,

ISSN:0971-1260
Vol-22-Issue-4-October-December-2019

been pleaders for a period of not less than ten years. They were allowed to be in office for a period of five years from the date of their appointment. They were eligible for reappointment after the expiry of the tenure of their office. They were forbidden from undertaking any other job or occupation or profession while in the service of the Board. Their salaries were disbursed from the funds of the Board. The President received a salary of Rs.1500/-per month and the Commissioners received Rs.800/- each. For criminal action, unsound mind, effect of contagious leprosy, bankruptcy or insolvency, corruption or misconduct, they were removed from power. If the President or the Commissioners cease to prefer Hinduism or Hindu religion they cannot hold the office.[3] Hence the scrupulousness of faith is treated as basic pre requisite for becoming a member of the Board.

Office

For transacting their routine business an office is established at the appropriate place in the temple as decided by the Government. The President and in his absence a Senior Commissioner presided over the meetings of the Board. No business can be transacted in any meeting unless at least two Commissioners are present. All the decisions have to be decided by the majority opinion. In case of tie, the President or the senior Commissioner can offer a casting vote or second vote to settle the issue. The Board also has the privilege, under the bye-law of the Board, to determine the number, designations, grades and scales of salary or other remuneration of its officers

3.***Ibid.,*** p.8

ISSN:0971-1260
Vol-22-Issue-4-October-December-2019

and servants. He can fine, suspend, remove or dismiss them for breach of rules of discipline, for carelessness, unfitness, neglect of duty or misconduct or other sufficient cause. But the appeals of the above said action of the President have to be heard by a Committee of two Commissioners.[4]

Powers and Duties of the Board of Commissioners

This Act also stipulated the powers and duties of the Board of Commissioners. The general superintendence of all religious endowments within the territorial jurisdiction was left with the purview of the Board. For the proper maintenance and upkeep of the temples and to administer all the religious endowments effectively, they have to function for the exact purpose for which they were constituted. For their activities, the Board was permitted to pass interim orders and they were applicable to ***maths*** as well as temples.[5]

Beyond the above mentioned general powers, the Board had other powers also. The power of superintendence of all religious endowments within a jurisdiction was vested with it. The President as the administrative head of the Board had the power to transfer power and call for any records for the reconsideration by a committee or full board. The procedure of the meeting was evolved by the Board. The committee was empowered to pursue through the books and accounts. The Board was the authority to deal with funds and was the custodian of the financial administration. It was authorised to offer receipts for the payments made by the individuals to the Board. It had to

4. Chandra Reddy, P., ***The Madras Hindu Religious Endowments Act, 1926,*** Janikiram& Co, Madras, 1932, p.9.
5. Ibid.

ISSN:0971-1260
Vol-22-Issue-4-October-December-2019

scrutinize the returns, accounts and reports submitted by the trustees of religious endowments.[6]

The Board had no right to alter or cancel a by- law. As they were confirmed and established and published for the sake of the public, they are valued as law. The duties were allocated between the President and Commissioners. The Board had to offer securities to the officers as well as the servants of the Board. The account books and registers were all maintained in Board's office. The Board also fixed the form of application along with the method to be adopted. The various items of works which have to be included or excluded were decided by the Board. The Board had to adhere to the procedures implied by the Act in the conduct of its proceedings.[7]

The President was the administrative head of the Board for all purposes. For assisting the Board, to exercise its powers and discharge of duties , Assistant Commissioners were appointed by the provincial government in consultation with the Board. Being a Hindu and professing Hinduism, he should possess specific qualification for appointment. The President of the Board assigned his area of operation and his duties. The Assistant Commissioners had to discharge certain delegated powers then and there by the President as well as the Board. They had to assist the Board in all possible ways as required. They had to collect evidences, make enquiries and investigations regarding the matters directed by the Board. After undertaking inspections they had to submit the reports to the Board. The pending proposals

6. Ibid, p.10.
7. Fort St. George Gazette , Madras, 10 August 1926, p.182

ISSN:0971-1260
Vol-22-Issue-4-October-December-2019

were transferred to the Assistant Commissioners for perusal and such proposals pending with him were taken from him. The Board could claim any record or register under the custody of an Assistant Commissioner. Its regularity, correctness or propriety could also be verified at any time. The Board had the discretionary power to modify or annul or reverse any order or proceedings to transfer the case to another Assistant Commissioner for disposal. The Board also could detain or stay any execution of any order or proceedings passed or recorded by an Assistant commissioner.[8] Thus the board was the real administrative authority of the temple activities.

If any Assistant Commissioner had failed to discharge his duties the Board by itself could exercise such power. When there was no Assistant Commissioner for a specific area or when the post of the Assistant Commissioner fell vacant the powers could be transferred to another Assistant Commissioner of the nearby area as additional charge.[9]

Registers

The Board maintained a separate register for each and every ***math*** and temple. The Register contained the following details.[10]

a) Names of the past and present Trustees and the code of succession.
b) All details and records and registers of all the ***maths*** and temples.
c) The scheme and plan of administration along with the scale of expenditure.

8. Madras Hindu Religious Endowments (Amendment) Act of 1944 (Madras Act V of 1944)
9. Ibid.
10. Chandra Reddy, P., ***op. cit.***, pp.10-12.

ISSN:0971-1260
Vol-22-Issue-4-October-December-2019

d) The nature, time, conditions of service, salary etc. of the officials attached with the Board.

The Registers were prepared, verified and signed by the Trustee of the ***math*** or temple or by his authorized agent. They were quite essential for the sake of assessing the activities of the ***maths*** and temples. After proper analysis, the Board was empowered to grant its approval to the Trustees and Assistant Commissioners. Such registers were scrutinized and all entries were given importance before submission to the Board, which had the right to issue directives for alterations, omissions and additions which could be made in the register.[11]

The Trustees and the Assistant Commissioners carried out the alterations, omissions or additions ordered by the Board. The Malabar Temple Entry Act of 1938 and Madras Temple Entry Authorisation Act of 1939 also adopted the same procedure. The trustees of every endowment could effectively administer its affairs even by applying for funds and properties. The terms of the Trust, the usage of the institution and all lawful directions should be taken into account. According to the Act of 1927, the Trustee was entitled to exercise all powers for the management of the religious endowment and to execute all the needful things necessary for performing the duties imposed on him. The Trustee of specific endowment had to perform the services of charity subject to the general superintendence of the ***math*** or temple and had to obey the orders issued by him. In the absence of a vacancy or when the trustee was a

11**.** ***Ibid.,***pp.18-19,

ISSN:0971-1260
Vol-22-Issue-4-October-December-2019

minor, another individual fit and willing could act as per rules and regulations. If a trustee became insane or unable to discharge his duties due to physical ailments another man temporarily can be appointed till a lawful trustee is appointed.[12]

All the office bearers and servants, attached to the temple and received salary had to obey the orders of the Trustees, who were eligible to take disciplinary actions against those who deviated from their duties or negligence of duties. The affected servants could make appeals to the Assistant Commissioner, whose decision would be final and that could neither he cancelled nor modified even by court of law. The sum assured as endowment if not paid in time, the Trustee could take actions to recover the amount. Even through legal proceedings, steps of recovery could be made. The provincial government had the authority to collect quit rent even from lands assigned to ***Devadasis***. The Government was the authority to issue orders to the Collectors to fix up such rents. While fixing the rent the Collector should give importance to the improvements made on that land. While taking action on the endowed lands, the Collector should give importance to the purpose of the endowment, the activities of the ***math*** and the temple, the grant of ***Melvaram*** and ***Kuditharam***. He had to intimate the facts to the Trustee, the Assistant Commissioner, the Board, to the ***inamdar*** and to the holders of land to enable them to raise objections if any.[13]

---

12. Madras Act II, 1927, Madras Hindu Religious Endowment, Madras, 1927, p.13
13. Ibid, p.16

ISSN:0971-1260
Vol-22-Issue-4-October-December-2019

Scheme of Administration

If an ***inam*** land was resumed the Collector was allowed to regrant that as an endowment to the ***math*** or temple. If no ***math*** or temple was entrusted with the ***inam*** land that could be appropriated by the Board to be used for religious, charitable and educational purposes. Regular accounts of all the receipts and disbursements of the specific endowment of temple or ***math*** were maintained. The accounts were amenable for audit annually. For the proper administration of endowments of temple a scheme of administration was also followed and the Board maintained the scheme. The fixation of the hereditary and non hereditary Trustees, appointment of additional Trustees, fixation of the duties and responsibilities of the Trustees, the appropriation of fund for the scheme, appointment and removal of executive officers etc., were the prerogatives maintained by the scheme of administration. All the facts pertaining to the scheme were published. The Board was made the final authority with regard to the above things. The court was authorised to settle the issues with reference to the scheme of administration.[14]

With regard to non-hereditary office or service, the Trustees were empowered to fill up the vacancies. In this regard the successor next in rank would succeed if it was a hereditary office. For the sake the mismanagement of the Endowments, the Board had the right to utilise the scheme of

14. Ibid., p.22

ISSN:0971-1260
Vol-22-Issue-4-October-December-2019

administration for proper management, and by proper enquiries steps were taken to solve the problems.[15]

In order to settle the endowments connected with a ***math*** the scheme of administration had its own provisions. One or more persons with the Trustees was constituted a separate body for participating and assisting the administration of the endowment. A paid Executive Officer, from the Trust fund as fixed by the Board, was appointed for that purpose with stipulated duties and responsibilities. He with sufficient reasons could be suspended or removed from power by the Board. In addition to that the Board could cancel or change or modify scheme by an order. Such changes effected by the Board should be published in a prescribed form. The Trustees or anybody could file a suit against such orders within a span of six months and could ask for either modification or rectification. Anyhow every order of the Board had its own validity over any trustee or private individuals. Thus the Board had total control over the endowments. The court with specific reasons could modify or nullify the scheme if derived by the Trustees or anybody who had special interest over the endowment.[16]

The Provincial Government had the power to notify the temple or endowment to be subject to the provisions of the Board. The Trustees and other interested persons had the right to question the validity of the notification. After conducting an enquiry the Board had to decide whether the endowment

15. Ibid., p.25
16. Fort St. George Gazette, 13 February 1934, pp.71-73

ISSN:0971-1260
Vol-22-Issue-4-October-December-2019

or temple could be notified or not. Such decision for execution could be made by a committee of three members and among them the President also would be one. Appeals could be made on the decisions of the committee within two months of its publication. In the absence of any such appeal the Provincial Government could ask for a Report from the Board for the publication of the notification in the official Gazette and that would declare the temple or endowment amenable to the administration of the government. So no suit or legal proceedings would be made against the announcement. But the Provincial Government could modify or cancel the notification. A salaried Executive Officer was appointed, would be in power up to the period fixed by the Board. He would execute the duties and responsibilities entrusted to him by the Board. He had to discharge the duties of a Trustee. His pay and allowances was fixed by the board and the expenses were met from the funds of the notified temple or endowment. The Board with apt reasons could suspend, remove or dismiss the Executive Officer.[17]

Funds and Finance

Out of the funds of the endowment under his control, a Trustee could incur the expenditure on arrangements for securing health, safety, convenience of devotees, pilgrims or worshippers resorting to the ***math*** or temple. The Board was the authority to maintain the financial administration of the endowment intact. The purpose for which the endowment was created must be utilised properly and promptly. The amount appropriated must be spent for

17. The Madras Hindu Religious Endowments (Amendment) Act, 1946; Fort. St. George Gazette, Madras, 28 August 1945, pp.86-88.

ISSN:0971-1260
Vol-22-Issue-4-October-December-2019

religious, educational and charitable purposes consistently with the objectives of the temple or ***math***. In case of community temples the appropriated amount should be used for the community welfare. The Board was also authorised to determine the amount to be allocated and this Act also insisted to have a reserve fund.[18]

The expenses including legal proceedings should be met from the funds of the endowment. The fund should also provide amount for the expenditure of the Board done for the endowment. Audit fees also should be appropriated by the fund called, 'The Audit Fund'. This amount would be applicable even to meet out the expenses of the Audit staff. The costs, expenses and contributions payable also should be assessed and notified to the trustees, math's temple or specific endowment concerned in a specific form. If there were any objections the trustees within 15 days of the notification could bring it to the notice of the president of the Board. The President's decision on it, would be the final verdict and the court of law had no say in it. The President was authorised to fix up the amount to be paid by the Trustee with in one month. In case of failure of the trustee to make up payment within the time given, it would be brought to the notice of the Collector who would make necessary arrangements for recovery as an arrear of land revenue. When the Collector received such an invitation he would send a notice of recovery. While making recovery the places of worship, temples, tanks and other places associated with it, the idols, mounts and jewels, vessels and materials required for the execution of rituals

18. Fort. St. George Gazette, Madras, 22 February 1927, p.182.

ISSN:0971-1260
Vol-22-Issue-4-October-December-2019

and ceremonial processions were not meddled with. During recovery the provisions of the Madras Revenue Recovery Act of 1864 would be employed by the appointment of a Receiver. All the expenses relating to recovery were to be met out from the income of the ***math,*** temple or the specific endowment concerned. At this juncture no prosecution or legal proceedings should be entertained in any court of law against the any government servant.[19]

There were specific rules for various activities of different members associated with the temple. The President, the Commissioners and the Assistant Commissioners were empowered to hold enquires, to summon and examine witnesses and to compel to produce documents. Specific leave rules and travelling allowances were adopted. Particular methods were also followed for recruitment. Budgets, reports, accounts, returns etc were to be submitted periodically. Uniform methods were employed for the calculation of the income of the endowment. Particular steps were taken for the preservation, maintenance, management and improvement of the properties of the endowments and temple buildings by employing competent authorities. The preservation of the promises, images, idols and other materials of the properties were also undertaken.[20]

All these rules were approved and they were put into effect scrupulously. With the concurrence of the Board, the Trustees of the endowments could exchange, mortgage or lease of the immovable properties for a period of five years only. The endowments if they were partly religious

19. The Madras Hindu Religious Endowments (Amendment) Act, 1935; Fort St. George Gazette of Madras, 13 February 1934, pp.71-73.
20. Ibid.

ISSN:0971-1260
Vol-22-Issue-4-October-December-2019

and partly secular the Board should determine the amount to be used for religious purposes as per the directives issued by the Madras Endowments and Escheats Regulation. The established usages and customs, the rights, honours, endowments adopted by the ***math*** or temple should be approved and acknowledged by the Board because the order of the Board was final in all cases. The rituals, religious observances or honors could not be modified or changed or set aside in a court of law.

Subsequently for the sake of the administration of the temples and also to streamline the activities different Acts were passed. The Madras Hindu Religious Endowments (Amendment) Act of 1929 (Madras Act V of 1929), The Madras Hindu Religious Endowment (Amendment) Act 1930 (Madras Act IV of 1930), The Madras Hindu Religious Endowments (Amendment) Act 1932 (Madras Act XI of 1931), The Madras Hindu Religious Endowments (Amendment) Act 1934 (Madras Act XI1934), The Madras Hindu Religious Endowments (Amendment) Act 1935 (Madras Act XII of 1935), The Malabar Temple Entry Act, 1938 (Madras Act XX of 1938), The Madras Temple Entry Authorization and Indemnity Act, 1939 (Madras Act XXII of 1939), The Madras Hindu Religious Endowments (Amendment) Act, 1944 (Madras Act V of 1944, and The Madras Hindu Religious Endowments (Amendment) Act of 1946 (Madras Act X of 1946 were few other Acts enunciated before independence. [21]They all formed the basis for the analysis of the temple administration from 1925 to 1967.

21. Nirmala Kumari, K., ***op.cit.,*** pp.109-118.

ISSN:0971-1260
Vol-22-Issue-4-October-December-2019

Thus the Hindu Religious and Charitable Endowment Board acts as the final authority with regard to temple administration. Even for the specific rules and regulations are there the board also the supervisory authority with record to temple administration. In general in Tamil Nadu the general administration of the temples and Endowments are properly managed by board. This centrilalised authority is responsible for the development and upkeep of temples.

Reference Books:

1. Fort St.George Gazette, Madras, 8 February, 1927
2. Fort St.George Gazette, Madras, 10 August, 1926
3. Fort St.George Gazette, Madras, 22 February, 1927
4. Fort St.George Gazette, Madras, 13 February, 1934
5. Fort St.George Gazette, Madras, 28 August, 1945
6. Madras Act-II, 1927, Madras Hindu Religious Endowment, Madras, 1927
7. Madras Hindu Religions Endowments (Amendment) Act of 1994 (Madras Act V of 1944)
8. Chandra Reddy,P., The Madras Hindu Religious Endowments Act, 1926
9. Nirmala Kumari,K., History of Hindu Religious Endowments in Andhra Pradesh, Northern Book Centre, New Delhi, 1998