(270)

REPORT

ON THE

ADMINISTRATION OF THE ESTATES

UNDER THE

COURT OF WARDS

IN THE

MADRAS PRESIDENCY

FOR FASLI 1322 (1912-1913).

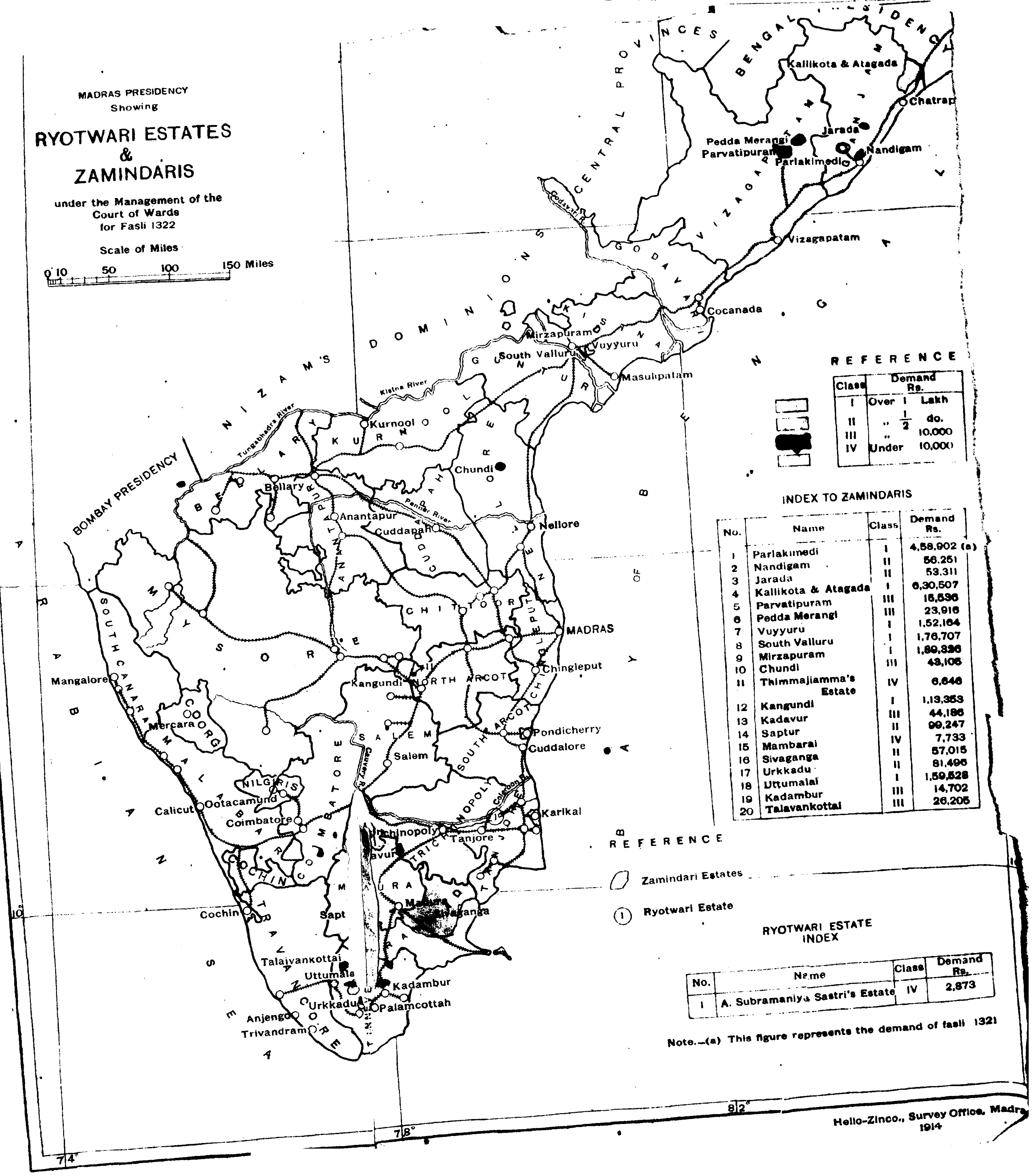
MADRAS:
PRINTED BY THE SUPERINTENDENT, GOVERNMENT PRESS.

1914.

TABLE OF CONTENTS.

Maximum limit fixed for the report—24 pages.

APPENDICES.



REPORT ON THE ADMINISTRATION

OF THE

ESTATES UNDER THE COURT OF WARDS

IN THE

MADRAS PRESIDENCY

FOR FASLI 1322 (1912-1913).

Estates under management.—There were 21 estates under the Court's management at the beginning of fasli 1322. The Parlākimedi estate in the Ganjām district was handed over to the Zamindar on 26th April 1913. There were thus 20 estates under the Court's management at the end of the fasli year.

Statement No. I.

2. *Estates handed over.*—The only estate that was handed over during the fasli was *Parlākimedi*. It was under the Court's management for seven years and eleven months, during which period its revenue demand rose from Rs. 4·26 lakhs to 4·50. Including the sum of 26·14, the balance of the ex-Zamindar's estate merged with this estate in fasli 1320, there was a total balance of 29·58 at the credit of the estate when it was handed over, against 13·73 when it was taken under management. Debts amounting to Rs. 1·87 lakhs were realized, and there were no debts due by the estate. 6·79 were spent on irrigation works, 7·17 on the extension to the Zamindar's College, palace and other buildings, and 9·40 on roads, on survey and revision of rents and other miscellaneous improvements in the estate. Rupees ·90 lakh were lent in fasli 1315 to the *Chundi* estate at 5 per cent. interest on the security of that estate. The ward was at Newington for nearly seven years; he has received a sound education, and has been placed in possession of a very valuable estate in excellent order.

3. *Season.*—The season was generally favourable except in the *Kallikōta-Atagāda* estate in the Ganjām district, where it was promising at the beginning, but considerable damage was done by grass-hoppers, and several villages that seldom fail, fetched very low rents.

4. *Holdings.*—Excluding rented villages, the aggregate area of tenants' holdings in the estates under management was 607,709 acres. The estates under management in faslis 1321 and 1322 were the same, but there was a decrease of 1,653 acres in holdings in fasli 1322 as compared with the previous year, the increase due to the favourable character of the season in most of the estates being more than counterbalanced by a decrease caused by the elimination in the fasli of 11,558 acres in *Mirzapuram* and *South Vallūru* estates, erroneously included under holdings in the previous year.

Statement No. II-A.

5. *Cultivation.*—85·5 per cent. of the holdings were cultivated against 82·8 per cent. in the previous year. Over 90 per cent. of the holdings were cultivated in eight estates and between 75 and 90 per cent. in ten others. In three estates, *Kadavur*, *Mambarai* and *Uttumalai*, the percentage was less than 75. The comparatively low percentage in *Kadavur* and *Mambarai* was due to the practice in these estates of using large areas as pasture grounds. In *Uttumalai* there was a greater percentage of the area cultivated which is likely to increase still more, as the present practice of charging for waste included in the holding has the effect of discouraging the tendency on the part of ryots to leave portions uncultivated.

Statement No. II-A.

6. *Demand of the estates.*—The gross current demand amounted to Rs. 24·11 lakhs made up of 22·09 under "Land Revenue" and 2·02 under "Miscellaneous Revenue." Season remissions amounted to ·15, the net demand being 23·96. A comparison of the total net demand of the estates which were under management throughout both the faslis 1322 and 1321 shows an increase of Rs. 1·91 lakhs in fasli 1322 over the figures of fasli 1321. This was the net result of an increase of 2·41 in fourteen estates and a decrease of ·50 in seven estates. A large portion of the increase, viz., 1·03, occurred in the *Kallikōta-Atagāda* estate. It was due partly to better crops and prices and to the inclusion of the revised land-cess demand of the past three years in the figures of fasli 1322 and partly to better supervision of the forests consequent on the appointment of a Ranger. The increase of ·24 in the *Nandigām* estate and ·24 in the *Jārada* estate is attributed to the favourable character of the season. The increase of ·20 in *Vuyyūru* was due to the realization of a large amount of *Nazarana* and other miscellaneous revenue. The increase of ·26 in the *South Vallūru* estate was due (1) to the increased demand under *lanka* rents and miscellaneous revenue, (2) to the large amount of *Nazarana* collected, (3) to the inclusion of decretal amounts comprising the rents of previous years in the demand of the year with reference to the dates of decrees, and (4) to the refund of water-tax by Government on "mamul wet" allowed in previous years. The increase of ·11 in *Talavankōttai* estate was due to the adoption of a higher rate in commuting grain into cash rent. The decrease of ·20 in the *Uttumalai* estate was principally due to the sale of *pannai* lands having realised only ·06 in fasli 1322 as against ·22 in the previous fasli and to the abolition of village-cess which amounted to ·04 in fasli 1321.

Statement No. II-B.

7. *Demand, collection and balance—Current.*—The total current demand of the estates under management was Rs. 23·96 lakhs, of which 20·42 were collected and ·01 written off, leaving a balance of 3·53 at the end of the fasli. Deducting subsequent collections and remissions (1·34) the net recoverable balance on the dates of the Collectors' reports was 2·19 or 9·1 per cent. against 11·3 per cent. in the preceding year. In two estates the balance was *nil*, in nine there was a balance of less than 5 per cent. of the demand; in one estate it was between 5 and 10 per cent., and in nine others it was between 10 and 33 per cent. The Collectors concerned have been directed to take prompt steps to reduce heavy balances. A special report has also been called for from the Collector of Madura in regard to the *Sāptūr* estate where the percentage of the net recoverable balance to the net demand was the highest. A large portion of the balance in *Mirzapuram* (Rs. ·48 lakh) has to be recovered by legal processes and about one-third of it relates to genuine disputes regarding liability to pay, tenures, or rates of rent; these make immediate collection difficult.

Statement No. II-B.

8. *Demand, collection and balance—Arrears.*—The total arrear demand at the beginning of the fasli was Rs. 9·34 lakhs, of which 3·60 were collected and ·85 written off, leaving a balance of 4·89 on the 30th June 1913. Deducting subsequent collections and remissions (·50) and amounts found to be irrecoverable (·04), the net recoverable balance on the dates of the Collectors' reports was 4·35 or 46·6 per cent. of the demand against 45·2 per cent. in the previous year. Collectors have been requested to pay special attention to the collection of the arrears still outstanding. There was no outstanding balance in *Chundi*, *Mambarai* and in *Timmājiammā's* and *A. Subramania Sāstri's* estates; in three the balance was less than Rs. 1,000; in five it was between Rs. 1,000 and Rs. 5,000; in four it was between Rs. 5,000 and Rs. 15,000. The arrears exceeded Rs. 15,000 in *Uttumalai* (Rs. ·18 lakh); *Vuyyūru* (·50); *South Vallūru* (·51); *Parlākimedi* (·49) and *Mirzapuram* (2·03). The arrears were large in the three Kistna estates; the Court however expects a substantial improvement in collections in the future, now that a Special Officer has been appointed for the supervision of these estates.

Statement No. III.

9. *Financial condition of the estates under management.*—The aggregate cash balance of all the estates at the beginning of the fasli was Rs. 9·09 lakhs. The total cash receipts of the estates during the fasli were Rs. 44·94 lakhs. The total assets of the fasli were, therefore, 54·03. The expenditure in the year was Rs. 45 lakhs, leaving a cash balance at the close of the fasli of 9·03. Government securities and Municipal and Port Trust debentures of the aggregate face value of 16·05 were held on behalf of some of the estates and the estimated value of grain on hand at the close of the year was Rs. ·42 lakh, bringing the total balance to the credit of the estates on 30th June 1913 to Rs. 25·50 lakhs. The ordinary receipts and charges of the year amounted to Rs. 31·99 lakhs and 35·62 compared with 33·02 and 29·54 in the previous year. The decrease under receipts was the net result of an increase of 2·65 under "Land Revenue" specially in the *Parlākimedi*, *Jārada*, *Nandigam*, *Kallikōta-Atagāda*, *South Vallūru*, *Mirzapuram*, *Sāptūr* and *Uttumalai* estates and a decrease of 3·68 under "Interest on Government and other securities" chiefly in *Parlākimedi*, under "sale proceeds of grain" and "other miscellaneous items" particularly in *Mirzapuram*. The increase under charges was the result of a larger expenditure on *maramat* works in the *Parlākimedi* estate during the year. The following extraordinary items are not taken into account in these figures:—

Statement No. IV.

			Rs.
Total receipts			44·94 lakhs.
Deduct—	Rs.		
Debts recovered	·82 lakh.		
Sale-proceeds of property	12·13 lakhs.	}	12·95 "
Amount borrowed	*Nil.*		
Net receipts ...			31·99 "
Total charges			45 "
Deduct—	Rs.		
Debts repaid	5·07 lakhs.		
Investments	3·99 "	}	9·38 "
Cash handed over to the Proprietor of Parlākimedi	·32 lakh.		
Net charges ...			35·62 "

10. *Utilization of the surplus balances.*—Leaving out of account those estates in which the balances are required either to pay off debts or to meet current charges, the estates which had surplus balances exceeding Rs. 20,000 at the end of the fasli are the following:—

Estates.	Rs.	Estates.	Rs.
Parlākimedi	2·27 lakhs.	A. Subramania Sastri's estate	1·12 lakhs.
Jārada	·34 lakh.	Sāptūr	·69 lakh.
Kallikōta-Atagāda ...	4·96 lakhs.	Sivaganga	·77 "
South Vallūru	5·75 "	Urkkādu	·50 "
Mirzapuram	6·26 "	Uttumalai	·72 "
Timmājiammā's estate ...	·31 lakh.	Kadambur	·24 "
Kangundi	·89 "		

The balance in *Parlākimedi* was retained to meet post-rendition charges. The balance in *Kallikōta-Atagāda* will be required for the survey of the estate. In the *South Vallūru* estate, a sum of Rs. ·76 lakh was invested in Government and other securities and in the purchase of a site at Masulipatam. It is proposed to spend a considerable portion of the balance on the improvement of irrigation works and buildings, on the construction of roads and on the preparation of a record-of-rights for the estate, for which Government have appointed a Special Officer. In the *Mirzapuram* estate, buildings were bought for Rs. ·34 lakh and 3·06 were invested in Government and other securities. It is also proposed to have the estate surveyed. The Court has sanctioned the purchase of two inam villages for the *Kangundi* estate and it is in contemplation to make similar investments on behalf of *Timmājiammā's* estate, as opportunities arise. In *A. Subramania Sāstri's* estate, which has been handed over since the close of the fasli, a sum of Rs. 1·05 lakhs was left in Government and other public securities, as the attempts of local officers to purchase landed property in the vicinity of the lands already owned by the estate proved futile. The balance in *Sāptūr* is being utilized in the improvement of irrigation works as far as possible. In *Sivaganga*, no investment can be made until the suits filed by and against the estate which are under trial are disposed of. In *Urkkādu* the balance which is now being invested in Government promissory-notes will be utilized in discharging the unpaid portion of its debt to the *Sivagiri* estate and it is also proposed to purchase landed property when suitable lands become available for purchase. The surplus balance in *Uttumalai* was reserved for the liquidation of the outstanding debt. In *Kadambūr* a portion of the balance will be utilized in the purchase of landed property now about to be concluded; the question of utilizing the bulk of the surplus which is now invested in Government promissory-notes is under the Court's consideration.

11. *Agricultural improvements.*—The home-farms in the *Parlākimedi* estate worked better during the year than in the previous fasli. The total receipts of the farms including the value of grain produced were Rs. ·03 lakh against ·02 in the previous fasli, while the charges amounted to ·04 against ·05 in the previous fasli. It is reported that the zamindar takes a keen interest in the farm and has decided to retain it as a practical model for his tenants. No home-farm was maintained in any of the other estates.

12. *Percentage of establishment charges and Government commission to receipts.*—

Statement No. IV.

The average percentage of the establishment charges and Government commission to receipts, excluding extraordinary items of income, such as sale-proceeds of property, amounts borrowed, etc., was 14·2 against 13·5 in the preceding year. The percentage exceeded 15 in *Parlākimedi* (15·6), *Pārvatīpuram* (15·3), *Vuyyūru* (17·6), *Kangundi* (16·2), *Kadavur* (15·1), *Sāptūr* (18·6), *Sivaganga* (18·0) and *Kadambūr* (17·7). It was not possible to reduce the charges in any of these estates without sacrificing efficiency. The high percentages in *Kangundi* and *Kadambūr* were due to a fall in receipts as compared with the previous year chiefly owing to the abolition of the village cess. The high percentage in *Kadavur* was due to short collection in the fasli and to the omission to adjust during the fasli the proportionate establishment charges due from the *Devastanam* funds.

13. *Maramat works—Repairs and improvements to tanks, buildings, etc.*—The total

Statement No. IV-B.

allotment for maramat works, including *Chattram* and *Devastanam* sections was Rs. 11·78 lakhs, of which 10 (84·9 per cent.) were spent. The value of work done but not paid for within the fasli was 1·05. Including this, the value of work done was 93·9 per cent. against 87·7 per cent. in fasli 1321 and 78·5 per cent. in fasli 1320. Rupees 4·27 lakhs were spent on irrigation works, 3·62 on buildings, ·95 on roads and other works and 1·16 on establishment and other contingencies.

The outlay on maramat works was 28·09 per cent. of the total ordinary expenditure during the year. In the previous year the percentage was 18·3. Leaving out of account the estates in which the allotments were below Rs. 5,000, the proportion of expenditure to allotment was unsatisfactory in *Mirzapuram* (50·6). The low percentage in this estate was due to the inefficiency of the Engineer and his subordinate staff and steps have been taken to replace the present Engineer by a better man. The progress in *Sivaganga* having been found unsatisfactory, the late Engineer, a Supervisor of the Public Works Department, was allowed to revert to his permanent post and the services of another Supervisor have been secured.

14. *Debts due to the estates.*—The debts due to the several estates under manage-

Statement No. V-A.

ment at the beginning of the fasli amounted to Rs. 4·82 lakhs. Including loans newly granted (·01), those newly brought to account (·19), and interest which accrued during the year (·22), the total sum due was 5·24, of which ·82 was collected and ·30 written off, leaving a balance of 4·12 distributed among 15 estates. The debts due were large in *Parlākimedi* (·79), *Kallikōta-Atagāda* (·62), *Vuyyūru* (·21), *South Vallūru* (1·16), *Mirzapuram* (·70) and *Kangundi* (·37). Of the debts due to *Parlākimedi* estate, Rs. ·78 lakh are due from the *Chundi* estate and are being realized by half-yearly instalments of Rs. ·03 lakh. In *Kallikōta-Atagāda*, ·14 has not yet fallen due, ·02 is said to be irrecoverable, ·02 has been written off since the close of the fasli, ·39 is covered by execution proceedings and steps are being taken to realize the balance. In *Vuyyūru*, Rs. ·15 lakh are under execution proceedings and the bulk of the balance is covered by suits. In *South Vallūru*, ·84 has not yet fallen due, ·02 has been ascertained to be irrecoverable, ·24 is covered by execution proceedings, and the bulk of the balance is covered by suits. In *Mirzapuram*, ·05 is believed to be irrecoverable and is under investigation. ·22 has not yet fallen due, ·33 is covered by execution proceedings and almost the whole of the remaining amount is covered by suits or notices. In *Kangundi*, ·05 has been since collected, ·03 has not yet fallen due and ·16 is due from the late firm of Messrs. Arbuthnot & Co.

15. *Debts due by the estates.*—The liabilities of the several estates at the beginning

Statement No. V-B.

of the fasli amounted to 17·11 lakhs of rupees exclusive of the two debenture loans amounting to £212,500 repayable in fixed annual instalments from the income of the *Kallikōta-Atagāda* estate. Debts newly brought to account amounted to Rs. ·58 lakh. Of this, a sum of Rs. ·46 lakh appertaining to *Kadavur* estate was for the first time brought to account during the year.

The total liabilities including the interest which accrued during the year aggregated Rs. 18·50 lakhs, of which, 3·10 were repaid and 2·11 struck off, leaving a balance of 13·29 due by eleven estates at the end of the year. The debts exceeded Rs. 50,000 in the estates mentioned below:—

Estates.		Amount.	Estates.		Amount.
		RS.			RS.
Vuyyūru	...	5·76 lakhs.	Chundi	...	·84 lakh.
Kadavur	...	2·28 „	Uttumalai	...	·80 „
Nandigām	...	2·12 „	Urkkādu	...	·59 „

The *Urkkādu* debt represents a loan of 5 *per cent.* taken from the *Sivagiri* estate which will be discharged in three equal annual instalments according to the terms of the mortgage deed. The debts of the *Uttumalai* and *Chundi* estates are referred to in paragraph 19 below. In *Kadavur*, debts amounting to Rs. ·30 lakh were paid and debts to the extent of ·09 were struck off. As the debts of the estate are heavy and as there does not seem to be any prospect of discharging them from annual savings, it has been proposed to sell the ~~*melvaram*~~ Kudivaram right in the estate *pannais*. The Court is in correspondence with the Collector in regard to this scheme. To prevent the execution of decrees and the consequent dismemberment of the estate in the meantime, the sanction of the Government of India has been obtained since the close of the fasli, for the application of section 45 of Act I of 1902. The encumbered condition of the *Vuyyūru* estate has necessitated its retention under the Court's management for one year after the date on which the ward will attain his majority. Now that the *Nidadavolu* and *Meduru* appeals to the Privy Council have been decided, the Court hopes that it will soon be possible to devise measures to place the *Vuyyūru* estate in a satisfactory financial footing.

16. *Education of the wards.*—The minors of the estates specified in the margin

Parlākimedi.	South Vallūru.
Jarada.	Kangundi.
Kallikōta.	Sāptūr.
Vuyyūru	Urkkādu.
Nandigām.	Two Mirzapurams.

were in residence at Newington during the fasli or part of it. Of these, the *Parlākimedi* ward left on 21st September 1912, the *Jarada* ward on 7th January 1913 for practical training in the management of their estates. There were three new-comers during the fasli. The nephew of the Zamindar of *Telaprolu* arrived in the middle of August, but left the institution by the close of the fasli. The son of the Nawab of *Banganapalle* State and the *Ezhumalai* minor, a relation of the Zamindar of *Seitur*, joined in January 1913. The *Tiruvur* Zamindar's son and the son of the Zamindar of *Udayārpalaiyam* continued at Newington during the year. The *Nandigām* ward passed the Matriculation examination held in March last. The general conduct of the wards was satisfactory. They took regular exercise in the form of riding, gymnastics, cricket, tennis and swimming. In the beginning of July, while returning from Ootacamund, the wards spent a couple of days at the Agricultural farm at Coimbatore. Six of the wards with Mr. Morrison and Mr. Blunt visited parts of the Mysore State. A visit was also made to Masulipatam on the invitation of the *Tiruvur* Zamindar where tennis and cricket matches were played with the Noble College. Nine of the wards visited Parlākimedi on the occasion of the ward's marriage on the 28th January 1913. On their way back to Madras the party visited the Jagannath temple at Puri. All the wards except *Banganapalle*, *Kangundi* and *Telaprolu* spent two months of the hot weather at Ootacamund. The wards were given regular religious and moral instruction by pandits specially appointed for the purpose and by the Religious Superintendent and their religious ceremonies were duly performed. The health of the wards continued satisfactory. The *Sāptūr* and *Banganapalle* wards underwent minor operations for adenoid growths, in consequence of which their general health improved. The *Kangundi* ward was under special medical treatment and observation for kidney trouble but he is reported to have quite recovered. The two *Mirzapurams*, *Udayārpalaiyam*, *South Vallūru* and *Kangundi*, who were reported to have weak hearts, have improved in health. The Advisory Committee held its annual meeting as usual.

Mr. Morrison's annual report on the general and educational progress of the wards under his charge shows that the progress made was in all cases good and in some cases markedly so. The wards generally showed willingness to learn.

The *Sivaganga* ward and his natural brother were under the guardianship of the Collector of Rāmnād. The wife of the senior *Mirzapuram* ward was under the tuition of Miss Williams. The Court believes that she has made a very considerable advance in her education. The sisters of the *Sāptūr* ward remained under the guardianship of Miss Jordan and have been removed to Madura. The younger sister of the *South Vallūru* ward was under the tuition of Mrs. T. Kolundavelu. The ward of the *Timmājiammā's* estate lives with his father in the Mysore province. The other minors were reading in district schools and are fairly well reported on.

17. *Suits.*—The appeals to the Privy Council filed on behalf of the *Vuyyūru* and *Mirzapuram* estates relating to the *Nidadavōlu* and *Meduru* estates have been disposed of, each of the two estates getting one-third of *Nidadavōlu* and half of *Meduru*. The inter-pleader suit relating to the claims of the natural mother of the *Sivaganga* ward and her sisters to six villages is still pending in the Sub-Court, Rāmnād. The suit filed against the European lessees in connection with the settlement of their accounts with the Zamindar has been compromised. The suit filed by the Zamindar's paternal aunt claiming maintenance from the estate has been dismissed. The appeal filed in the High Court regarding the boundary dispute between the *Jārada* and *Surangi* estates is still pending.

18. *Religious and charitable institutions attached to estates.*—The administration of these institutions continued to be satisfactory. (Please see statement No. VI.)

19. *Encumbered estates.*— *Uttumalai* and *Chundi* were the only estates in which the provisions of section 45 of Madras Act I of 1902 were in operation during the fasli. In *Uttumalai*, debts amounting to Rs. 1·14 lakhs were paid and debts to the extent of 2·02 were struck off. At the time the last Administration Report was submitted, there was only one debt due by the estate, namely, the debt due to the heirs of the late Sakharam Sahib of Tanjore. The amount of this debt according to the decree of the Subordinate Judge of Tinnevelly was 3·64, but an appeal was preferred to the High Court and while it was pending a compromise was effected and a decree obtained from the High Court in the terms of this compromise, by which the two respondents (plaintiffs in the lower court) were to receive Rs. 1·80 lakhs in full satisfaction of their dues in three instalments. The whole of this amount has been paid excepting a sum of Rs. 25,000 due to one of the respondents on 1st July next. As the estate is now practically free from debts, it has been decided to address Government to rescind the notification published under section 35 of Regulation V of 1804 as amended by Act IV of 1899 in respect of this estate.

In *Chundi*, debts amounting to Rs. ·11 lakh were paid off and there is still an amount of ·84 to be repaid. Excluding the debt of ·78 due to the *Parlākimedi* estate repayable by half-yearly instalments, the estate owed ·06. This debt will be paid as funds permit.

20. *Miscellaneous.*—The Parlākimedi Raja's College worked well during the year. The new hostel buildings were completed and occupied during the year. The two girls' schools continued to be popular and useful. The school supported by the *Sivaganga* estate continued to do useful work. The Parlākimedi Light Railway worked at a profit of Rs. 17,464 during the year.

The *Delang* estate in Orissa belonging to the *Parlākimedi* ward continued under the superintendence of the Board of Revenue, Bihar and Orissa. A sum of Rs. ·37 lakh was received during the year out of the surplus funds of the estate.

The *Parlākimedi*, *Kallikōta-Atagāda*, *Vuyyūru*, *South Valluru*, *Chundi*, *Kangundi*, *Timmājiammā's* estate, *Kadavūr* and *Sāptūr* forests were worked under rules sanctioned by Government under sections 26 and 32 of the Forest Act. Government have sanctioned the application of rules under section 26 to the *Mirzapuram* forests. The forests in the *Nandigām* and *Jārada* estates were worked under departmental rules.

All the preliminary survey records relating to the *Parlākimedi* estate were received during the fasli and duly returned by the Superintendent, Revenue staff, after check. Final records required for the issue of notices under section 12 (1) of Act IV of 1897 and for the calculation of rents according to the new survey areas were gradually being received during the fasli and the introduction of the new survey areas is in progress. The survey of the *Jārada* and *Nandigām* estates was completed, but the records have not yet been received. The survey of the *South Vallūru* estate was completed, but it has not been declared final, as the errors pointed out by the Manager are being rectified by the Survey Department. Preliminary operations have been started in connection with the preparation of a record-of-rights for the estate. The survey of the *Mirzapuram* estate has been sanctioned and the Court has directed that the tanadars and karnams should be made to undergo survey training as soon as practicable. The survey of the *Kallikōta-Atagāda* estate is in progress and the demarcation of village boundaries is approaching completion. At the suggestion of the Collector of Ganjām, the Court has decided to adopt a method of survey for this estate which, though cheaper and simpler than that adopted in Government tracts, will at the same time meet all the requirements of revenue administration. This system of survey has had the approval of the Commissioner of Revenue Settlement and Survey after a personal inspection. The rough survey of eight villages of the *Chundi* estate was completed during the year. Three more villages are now under survey.

Village accounts were maintained more or less properly except in *Kallikōta-Atagāda* and *Peda Merangi* estates.

APPENDIX A.

No. I.—STATEMENT showing the ages, etc., of the wards and the periods during which the estates have been under management—Fasli 1322 (1912–13).

Districts.	Estates.	Government Orders by which the estates came under the management of the Court of Wards.	Sex of the wards.	Grounds of disability.	The periods during which the estates have been under management.	Ages of the wards at the end of the fasli.	Dates on which the wards attained or will attain majority.
1	2	3	4	5	6	7	8
					Y. M.	Y. M. D.	
Ganjām	Parlākimedi. (a)	No. 463 (Confdl. No. 67), dated 26th May 1905.	Male ..	Minority.	7 11	..	26th Apr. 1913.
	Nandigām ..	,, 1340, dated 17th Mar. 1898 ..	Do. ..	Do.	15 3	17 9 1	29th Sept. 1916.
	Jārada (b) ..	,, 565 ,, 3rd June 1903 ..	Do. ..	Do.	10 1	20 7 16	15th Nov. 1913.
	Kallikōta-Atagāda.	,, 2521 ,, 11th Sept. 1909 ..	Do. ..	Do.	3 10	13 5 17	14th Jan. 1921.
Vizagapatam.	Pārvatīpuram ..	,, 368, dated 7th May 1901 ..	Do. ..	Do.	12 1	19 0 25	6th June 1915.
	Peda Merangi ..	,, 283 ,, 2nd Feb. 1912 ..	Do. ..	Do.	1 4	8 8 24	7th Mar. 1926.
Kistna	Vuyyūru (c) ..	,, 791 (Confdl. No. 71), Rev., dated 16th Aug. 1906.	Do. ..	Do.	6 9	20 2 2	29th Apr. 1914.
	South Vallūru ..	,, 967 (Confdl.), Rev., dated 1st Oct. 1906.	Do. ..	Do.	6 9	16 7 7	24th Nov. 1917.
	Mirzapuram ..	,, 2488, Rev., dated 15th Aug. 1911.	Do. ..	Do.	1 10	17 8 5	26th Oct. 1916.
Nellore ..	Chundi ..	,, 710 (Confdl. No. 96), dated 4th July 1904.	Do. .	Do.	9 0	10 5 0	1st Feb. 1924.
North Arcot.	Timmāji-ammā's estate.	,, 2580, Rev., dated 18th Oct. 1907.	Do. ..	Do.	5 8	About 17 years.	1917.
	Kangundi ..	,, 2703 Rev., dated 16th Aug. 1910.	Do. ..	Do.	2 11	15 6 21	10th Dec. 1918.
Tanjore ..	A. Subramania Sāstri's estate (b).	,, 249 (Confdl. No. 13), dated 17th Mar. 1906.	Do. ..	Do.	7 3	20 6 8	23rd Dec. 1913.
Trichinopoly ..	Kadavur ..	,, 632, dated 8th Mar. 1911 ..	Do. ..	At the proprietor's request.	2 3	51 0 0	....
Madura ..	Sāptūr	,, 206, Rev., dated 29th Jan. 1907.	Do. ..	Minority.	6 4	12 3 26	5th Mar. 1922.
	Mambarai ..	,, 1695, Rev., dated 28th June 1909.	Do. ..	Do.	4 0	7 2 4	26th Apr. 1927.
Ramnād ..	Sivaganga ..	,, 349, dated 18th June 1898 ..	Do. ..	Mental defect.	15 0	25 1 28	....
Tinnevelly ..	Urkkādu ..	,, 517 (Confdl.), Rev., dated 4th March 1907.	Do. ..	Minority.	6 3	10 10 18	13th Aug. 1923.
	Uttumalai ..	,, 857, dated 14th Sept. 1901 ..	Female ..	Sex ..	12 9	64 2 3	....
	Kadambūr ..	,, 1414, Rev., dated 20th May 1908.	Male ..	Minority.	5 1	11 3 13	18th Mar. 1923.
	Talavankōttai.	,, 2284, Rev., dated 26th July 1911.	Do. ..	Do.	1 8	8 2 0	30th Apr. 1926.

(a) This estate was handed over to its proprietor on the 26th April 1913.
(b) These estates have been since handed over to their proprietors.
(c) Government have sanctioned the retention of this estate for one year after its proprietor has attained majority.

Note.—Government have in their Order No. 1849, Revenue (Confidential), dated 21st June 1913, sanctioned the assumption of the management of the Berikai estate in the Salem district by the Court of Wards, but as the estate was actually taken over after the close of fasli 1322, it is not included in this statement.

APPENDIX B.

No. II-A.—Statement showing the number of villages and the proportion of cultivation to holdings in the estates under management for fasli 1322 (1912–13).

Districts.	Estates.	Number of villages.					Holdings and cultivation.		
		Ryotwari or joint-rent.	Rented to middlemen whether paying rent in money or in kind.	Partly ryotwari and partly rented.	Inam or shrotriem.	Total.	Holdings.	Actual cultivation.	Percentage of cultivation to holdings.
1	2	3	4	5	6	7	8	9	10
							ACS.	ACS.	
Ganjām ..	Parlākimedi	531	44	..	165	740	150,581	149,508	99·8
	Nandigām	6	34	..	26	66	2,441	2,220	90·9
	Jarada	34	..	32	26	(a) 92	7,456	5,663	76·0
	Kallikōta-Atagāda ..	459	125	..	64	648	106,018	102,858	97·0
Vizagapatam.	Parvatīpuram	6	3	..	1	10	1,300	1,226	94·3
	Peda Merangi	14	28	..	12	54	3,127	2,813	89·9
Kistna ..	Vuyyūru	34	3	..	16	53	29,250	25,578	87·4
	South Vallūru	34	1	..	6	41	32,161	24,926	77·5
	Mirzapuram	47	15	..	6	68	33,776	28,491	84·3
Nellore ..	Chundi	44	..	..	3	47	27,459	23,191	84·4
North Arcot.	Timmājiammā's estate ..	10	1	..	1	12	3,698	3,386	91·6
	Kangundi	173	59	.	83	315	26,009	24,710	95·0
Tanjore ..	A. Subramania Sāstri's estate.	Ryotwari estate.					(b) 107	107	100
Trichinopoly.	Kadavur	15	..	..	..	15	47,343	35,176	74·3
Madura ..	Saptūr	16	1	..	..	17	24,804	21,292	85·8
	Mambarai	8	..	..	..	8	4,853	3,552	73·2
Ramnād ..	Sivaganga	1	..	..	2	8	116	111	95·7
Tinnevelly ..	Urkkadu	6	..	..	..	6	1,663	1,381	83·0
	Uttumalai	62	..	..	..	62	86,496	47,349	54·7
	Kadambūr	12	1	..	..	13	(c) 12,727	11,319	88·9
	Talavankōttai	2	..	..	3	5	6,324	5,161	81·6
	Total ..	1,509	315	32	414	2,270	607,709	520,018	85·5

(a) Exclusive of 19 villages in Mohiri and Ichchhapuram taluks.
(b) Exclusive of 1·27 acres of house-sites and backyards.
(c) Exclusive of the area of 2,053 acres comprised in the village rented to middlemen.

73607

APPENDIX C.

No. II-B.—Statement showing the settled demand, collection and balance of the estates under management for fasli 1322 (1912–13).

Districts.	Estates.	Extent.	Land revenue.	Miscellaneous revenue.	Total.	Deduct remissions.	Net revenue.	Net demand for previous fasli.	Difference.	Collection.	Amount written off.	Balance at the end of the fasli.	Subsequent collections and remissions.	Amount since recommended to be written off.	Net recoverable balance on the date of the Collector's report.	Percentage of column 16 to column 8.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
		ACS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	
Ganjām	Parlākimedi	150,581	4,25,064	18,012	4,43,076	1,331	4,41,745	4,58,902	— 17,157	3,74,345	..	67,400	48,630	..	18,770	4·2
	Nandigām	2,441	53,633	2,618	56,251	..	56,251	32,280	+ 23,971	53,556	30	2,665	528	..	2,137	3·8
	Jārada	7,456	50,225	3,086	53,311	..	53,811	28,883	+ 24,428	52,375	*	936	30	..	906	1·7
	Kallikōta-Atagāda	106,018	5,94,017	36,490	6,30,507	..	6,30,507	5,27,823	+ 1,02,684	6,24,823	..	5,684	852	..	4,832	0·8
Visagapatam.	Pārvatīpuram	1,300	14,472	1,064	15,536	..	15,536	15,632	— 96	14,795	452	289	26	..	263	1·6
	Peda Merangi	3,127	22,606	1,310	23,916	..	23,916	22,692	+ 1,224	17,819	.	6,097	520	..	5,577	23·3
Kistna	Vuyyūru	29,250	1,44,101	9,240	1,53,341	1,177	1,52,164	1,32,071	+ 20,093	1,26,021	18	26,125	3,731	..	22,394	14·7
	South Vallūru	32,161	1,65,411	15,185	1,80,596	3,889	1,76,707	1,51,114	+ 25,593	1,43,970	31	32,706	7,220	..	25,486	14·4
	Mirsapuram	33,776	1,77,620	11,706	1,89,326	..	1,89,326	1,81,576	+ 7,750	1,33,374	274	55,678	8,082	..	47,596	25·1
Nellore	Chundi	27,459	38,952	4,646	43,598	493	43,105	39,628	+ 3,477	40,293	..	2,812	2,073	..	739	1·7
North Arcot.	Timmājiammā's estate.	3,698	6,287	359	6,646	..	6,646	* 6,614	+ 32	6,614	..	2	2	..	..	..
	Kangundi	26,009	1,00,504	13,821	1,14,325	972	1,13,353	1,16,128	— 2,775	1,06,724	..	6,629	2,548	..	4,081	3·6
Tanjore	A. Subramania Sāstri's estate.	107	2,147	726	2,873	..	2,873	3,750	— 877	2,797	..	76	76	..	..	..
Trichinopoly	Kadavur	47,343	44,139	47	44,186	..	44,186	52,679	— 8,493	23,800	..	20,386	13,194	..	7,192	16·3
Madura	Saptūr	24,804	90,757	12,045	1,02 802	3,555	99,247	88,705	+ 10,542	46,804	74	52,369	20,367	..	32,002	32·2
	Mambarai	4,853	7,886	..	7,886	153	7,733	7,717	+ 16	7,514	..	219	154	..	65	0·8
Rāmnād	Sivaganga	116	3,272	53,743	57,015	..	57,015	56,431	+ 584	55,880	..	1,135	245	..	890	1·6
Tinnevelly	Urkkādu	1,663	79,580	1,922	81,502	6	81,496	72,292	+ 9,204	48,476	..	[illegible]3,020	10,804	..	22,216	27·3
	Uttumalai	36,496	1,48,323	14,744	1,63,067	3,539	1,59,528	1,79,666	— 20,138	1,35,060	..	24,468	7,291	..	17,177	10·8
	Kadambūr	12,727	14,666	173	14,839	137	14,702	15,152	— 450	13,024	1	1,677	878	..	799	5·4
	Talavankōttai	6,324	24,998	1,207	26,205	..	26,205	15,189	+ 11,016	14,159	..	12,046	6,275	..	5,771	22·0
	Total ..	607,709	22,08,660	2,02,144	24,10,804	15,252	23,95,552	22,04,924	+ 1,90,628	20,42,253	880	3,52,419	1,33,526	..	2,18,893	9·1

* Revised figure.

R

APPENDIX D.

No. III.—Statement showing the "arrear" demand, collection and balance of the estates under management for fasli 1322 (1912–13).

Districts.	Estates.	Demand.	Collection.	Amount written off.	Balance at the end of the fasli.	Subsequent collections and remissions.	Amount since recommended to be written off.	Net recoverable balance on the date of the Collector's report.	Percentage of column 9 to column 3.
1	2	3	4	5	6	7	8	9	10
		RS.	RS.	RS.	RS.	RS.	RS.	RS.	
Ganjām	Parlākimedi	1,52,966	71,581	9,115	72,270	22,768	..	49,502	32·4
	Nandigām	13,954	9,007	2,063	2,884	402	..	2,482	17·8
	Jārada	3,413	1,781	12	1,620	..	..	1,620	47·5
	Kallikōta-Atagāda	28,138	3,370	11,161	13,607	2	..	13,605	48·4
Visagapatam.	Pārvatīpuram	1,459	637	331	491	10	..	481	32·9
	Peda Merangi	26,206	8,751	2,579	14,876	1,185	..	13,691	52·2
Kistna	Vuyyūru	95,086	22,231	21,064	51,791	1,888	..	49,903	52·5
	South Vallūru	84,771	21,124	2,952	60,695	5,598	3,601	51,496	60·7
	Mirzapuram	2,86,206	46,288	28,491	2,11,427	7,789	128	2,03,510	71·1
Nellore	Chundi	506	447	52	7	7	..	..	..
North Arcot.	Timmajiammā's estate	28	3	25	..	..	..	..	..
	Kangundi	14,758	8,611	603	5,544	106	..	5,438	36·8
Tanjore	A. Subramania Sāstri's estate.	182	139	43	..	..	..	..	..
Trichinopoly	Kadavur	17,381	13,462	..	3,919	197	..	3,722	21·4
Madura	Saptūr	54,900	37,914	54	16,932	2,705	88	14,139	25·7
	Mambarai	96	88	8	..	..	..	..	..
Rāmnād	Sivaganga	1,359	978	77	304	103	..	201	14·8
Tinnevelly	Urkkādu	33,386	27,269	155	5,962	2,090	..	3,872	11·6
	Uttumalai	1,09,138	79,816	5,561	23,761	5,691	..	18,070	16·5
	Kadambūr	1,559	917	36		1	..	605	38·8
	Talavankōttai	8,181	5,319	280	606	..	..	2,632	32·2
	Total ..	9,33,673	3,59,783	84,612	4,89,328	50,542	3,817	4,34,969	46·6

APPENDIX E.

No. IV.—Financial statement of receipts and charges of the estates under management for fasli 1322 (1912–13).

Districts.	Estates.	Amount to the credit of the estate at the beginning of fasli 1322. Government promissory notes and other securities.	Cash.	Value of grain.	Total.	Total cash receipts.	Total of columns 4 and 7.	Total charges.
1	2	3	4	5	6	7	8	9
		RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjām ..	Pārlākimedi	35,76,500	1,29,795	5,781	37,12,076	17,17,157	18,46,952	16,28,117
	Nandigām	..	6,440	..	6,440	64,523	70,963	65,306
	Jārada	23,000	17,620	143	40,763	59,758	77,378	74,678
	Kallikōta-Atagāda ..	1,45,800	2,40,109	‡ 4,962	3,90,871	9,37,793	11,77,902	8,72,238
Vizagapatam.	Pārvatīpuram	1,700	416	..	2,116	15,773	16,189	14,657
	Peda Merangi	..	1,402	..	1,402	30,270	31,672	18,211
Kistna .	Vuyyūru	6,000	3,340	‡ 20	9,360	2,56,226	2,59,566	2,50,921
	South Vallūru ..	4,56,900	1,02,895	2,305	5,62,100	2,56,856	3,59,751	2,99,075
	Mirzapuram	4,72,500	1,81,877	15,728	6,70,105	3,04,612	4,86,489	4,20,171
Nellore ..	Chundi	4,400	* 5,242	..	9,642	45,684	50,926	40,744
North Arcot.	Timmājiammā's estate.	21,500	3,387	..	24,887	7,414	10,801	5,850
	Kangundi	10,200	55,535	..	65,735	1,30,771	1,86,306	1,16,918
Tanjore ..	A. Subramania Sāstri's estate.	1,03,500	4,888	..	1,08,388	13,620	18,508	11,288
Trichinopoly.	Kadavur	..	11,226	..	11,226	55,283	66,509	63,045
Madura ..	Sāptūr	35,200	12,708	131	48,039	91,712	1,04,420	82,852
	Mambarai	4,000	* 4,644	..	8,644	7,721	12,365	7,426
Ramnād ..	Sivaganga	72,000	† 26,317	522	98,839	80,624	1,06,941	1,03,732
Tinnevelly ..	Urkkādu	..	27,009	12,056	39,095	86,250	1,13,259	1,00,988
	Uttumalai	..	64,123	1,062	65,185	2,88,789	3,52,912	2,81,064
	Kadambūr	15,500	8,258	..	23,758	16,705	24,963	18,358
	Talavankōttai ..	..	* 1,999	9,486	11,485	26,902	28,901	25,191
	Total ..	49,48,700	9,09,230	52,226	59,10,156	44,94,443	54,03,673	45,00,880

* Difference between this figure and that shown in the statement for the last year is due to the rounding of fraction.
† Revised figure.
‡ Amount newly brought to account.

Balance to the credit of the estate at the close of fasli 1322. Government promissory-notes and other securities.	Cash.	Value of grain.	Total.	Increase or decrease as compared with the opening balance.	Percentage of establishment charges and Government commission to normal receipts.	Estates.
10	11	12	13	14	15	
RS.	RS.	RS.	RS.	RS.		
..	2,18,835	8,407	2,27,242	— 34,84,834	15·6	Parlākimedi.
..	5,657	236	5,893	— 547	11·8	Nandigām.
30,800	2,700	..	33,500	— 7,263	14·9	Jārada.
1,76,300	3,05,664	14,143	4,96,107	+ 1,05,236	11·5	Kallikōta-Atagāda.
3,200	1,532	..	4,732	+ 2,616	15·3	Pārvatipuram.
..	13,461	..	13,461	+ 12,059	14·3	Peda Merangi.
..	8,645	..	8,645	— 715	17·6	Vuyyūru.
5,11,900	60,676	2,720	5,75,296	+ 13,196	14·8	South Vallūru.
5,59,000	66,318	1,133	6,26,451	— 43,654	11·8	Mirzapuram.
400	10,182	..	10,582	+ 940	14·2	Chundi.
25,900	4,951	..	30,851	+ 5,964	13·9	Timmajiamma's estate.
19,600	69,388	..	88,988	+ 23,253	16·2	Kangundi.
1,05,200	7,220	..	1,12,420	+ 4,032	10·8	A. Subramania Sāstri's estate.
.	3,464	..	3,464	— 7,762	15·1	Kadavūr.
47,500	21,568	506	69,574	+ 21,535	18·6	Sāptūr.
5,000	4,939	..	9,939	+ 1,295	10·6	Mambarai.
72,000	3,209	2,052	77,261	— 21,578	18·0	Sivaganga.
30,900	12,271	7,370	50,541	+ 11,446	11·2	Urkkādu.
..	71,848	613	72,461	+ 7,276	12·3	Uttumalai.
17,400	6,605	..	24,005	+ 247	17·7	Kadambūr.
..	3,710	4,457	8,167	— 3,318	13·6	Talavankōttai.
16,05,100	9,02,843	41,637	25,49,580	— 33,60,576	14·2	

APPENDIX F.

ENCLOSURE A to Statement No. IV showing the particulars of receipts and charges of the estates under management during fasli 1322 (1912–13).

Districts.	Estates.	Receipts.							
		Land and miscellaneous revenue.	Debts recovered.	Interest on Government promissory notes and other securities.	Sale-proceeds of grain.	Amount realized by the sale of property such as houses, etc.	Amount borrowed.	Other items.	Total receipts.
1	2	3	4	5	6	7	8	9	10
		RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjām ..	Parlākimedi	4,34,459	3,766	1,28,144	1,807	10,62,884	..	86,097	17,17,157
	Nandigām	62,791	1,218	3	200	65	..	246	64,523
	Jarada	48,470	2,000	752	3,705	2,479	..	2,352	59,758
	Kallikōta-Atagāda.	6,28,193	4,701	6,989	5,166	47,562	..	2,45,232	9,37,793
Visagapatam	Pārvatipuram	15,208	181	56	..	5	..	323	15,773
	Peda Merangi	25,773	1,718	..	..	2,772	..	7	30,270
Kistna ..	Vuyyūru	1,47,750	2,635	218	..	9,509	..	96,114	2,56,226
	South Vallūru	1,62,441	27,225	18,740	3,126	4,201	..	41,123	2,56,856
	Mirzapuram	1,63,125	29,896	22,898	30,178	3,725	..	54,790	3,04,612
Nellore ..	Chundi	40,739	..	16	..	4,566	..	363	45,684
North Arcot	Timmajiammā's estate.	6,649	..	760	..	..	..	5	7,414
	Kangundi	1,19,073	4,180	558	102	2,433	..	4,425	1,30,771
Tanjore ..	A. Subramania Sāstri's estate.	795	..	3,749	2,069	..	..	7,007	13,620
Trichinopoly ..	Kadavur	45,886	3,892	..	..	1	..	5,504	55,288
Madura ..	Saptūr	84,149	.	1,368	418	327	.	5,450	91,712
	Mambarai	7,593	..	125	..	..	..	3	7,721
Rāmnād ..	Sivaganga	55,433	..	2,645	184	847	..	21,515	80,624
Tinnevelly ..	Urkkādu	65,865	..	234	16,218	1,923	..	2,010	86,250
	Uttumalai	2,12,999	..	414	2,690	69,677	..	3,009	2,88,789
	Kadambūr .. .	14,074	6	578	..	.	..	2,047	16,705
	Talavankōttai	7,724	93	..	18,562	360	..	168	26,902
	Total ..	23,49,189	81,511	1,88,197	84,425	12,13,336	..	5,77,785	44,94,448

Charges.									Estates.
Establishment for management and contingencies.	Maramat expenditure.	Government demand (peshkash, assessment, cesses and taxes).	Government commission for management.	Allowance to the minor and other members of the family.	Repayment of debts.	Investments.	Other miscellaneous disbursements.	Total charges.	
11	12	13	14	15	16	17	18	19	
RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	
75,170	3,03,328	1,16,216	16,420	1,59,021	..	4,783	4,53,179	16,28,117	Parlākimedi.
6,216	3,214	37,746	1,276	8,052	..	979	7,823	65,306	Nandigām.
7,253	4,481	7,905	783	15,774	..	8,864	29,618	74,678	Jarada.
56,519	36,980	1,32,264	18,895	2,47,382	2,04,440	49,569	1,26,189	8,72,238	Kallikōta-Atagāda.
1,980	941	4,333	383	3,911	..	1,449	1,660	14,657	Pārvatipuram.
3,210	600	7,271	487	3,379	1,833	..	1,431	18,211	Peda Merangi.
29,752	9,902	30,050	3,561	19,359	98,417	272	59,618	2,50,921	Vuyyūru.
24,022	31,818	29,560	4,959	20,657	169	76,016	1,11,874	2,99,075	South Vallūru.
22,914	18,562	38,985	8,648	56,567	16,226	1,28,342	1,34,927	4,20,171	Mirzapuram.
4,863	990	17,144	983	1,735	11,145	..	3,884	40,744	Chundi.
861	..	524	176	..	..	4,234	55	5,850	Timmajiamma's estate.
17,001	14,784	36,375	2,929	20,557	45	9,188	16,039	1,16,918	Kangundi.
573	75	406	358	7,831	..	1,624	421	11,288	A. Subramania Sastri's estate.
5,848	369	16,541	1,162	6,474	30,621	..	2,030	63,045	Kadavūr.
13,962	13,925	14,740	2,046	19,188	..	11,823	7,168	82,852	Saptūr.
606	286	2,185	210	3,080	..	966	93	7,426	Mambarai.
9,201	13,550	590	1,446	45,246	..	..	33,699	1,03,732	Sivaganga.
7,208	5,229	14,692	2,012	8,682	19,701	29,548	13,916	1,00,988	Urkkādu.
21,876	9,722	35,662	4,634	10,925	1,14,000	69,389	14,856	2,81,064	Uttumalai.
2,207	774	5,020	898	5,447	..	1,842	2,670	18,858	Kadambūr.
2,794	548	6,277	798	1,124	11,070	..	2,580	25,191	Talavankōttai.
3,14,036	9,65,078	5,54,486	72,554	6,64,391	5,07,667	3,98,888	10,23,780	45,00,830	Total.

APPENDIX G.

ENCLOSURE B to Statement No. IV showing the expenditure incurred on *maramat* works in the estates under management for fasli 1322 (1912–13).

Districts.	Estates.	Irrigation works. New works.	Irrigation works. Repairs.	Buildings. New works.	Buildings. Repairs.	Roads and other works.	Establishment and contingencies.	Total expenditure.	Allotment in the budget including subsequent modifications.	Percentage of expenditure to allotment	Value of work done but not paid for within the fasli.	Percentage of cols. 9 and 12 to col. 10.
1	2	3	4	5	6	7	8	9	10	11	12	13
		RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.		RS.	
Ganjam.	Parlākimedi ..	24,883	3,08,278	2,07,994	66,852	83,190	74,500	7,66,697	8,65,990	88·4	82,771	97·9
	Nandigām ..	162	1,987	284	495	..	286	3,214	3,373	95·3	..	95·3
	Jārada	207	2,034	..	1,810	364	273	* 4,688	5,051	92·8	..	92·8
	Kallikōta-Atagāda.	2,804	17,153	4,486	7,563	622	6,142	*38,770	51,076	75·9	4,926	85·5
Vizagapatam.	Pārvatīpuram ..	413	378	..	100	50	..	941	950	99·5	..	99·5
	Peda Merangi ..	..	300	..	300	..	..	600	600	100·0	..	100·0
Kistna ..	Vuyyūru ..	..	3,472	..	698	38	5,695	9,903	11,176	88·6	1,084	98·3
	South Vallūru.	2,985	3,569	10,340	11,515	1,200	3,587	* 33,196	50,227	66·1	9,493	85·0
	Mirzapuram ..	..	6,092	4,912	517	174	1,867	18,562	26,788	50·6	2,695	60·6
Nellore ..	Chundi ..	..	990	..	..	..	..	990	3,561	27·8	336	37·2
North Arcot.	Timmājiammā's estate.	Nil.										
	Kangundi ..	..	5,798	228	5,820	1,373	1,565	14,784	18,288	80·8	557	83·8
Tanjore ..	A. Subramania Sāstri's estate.	..	..	..	75	..	..	75	100	75·0	..	75·0
Trichinopoly.	Kadavur ..	..	245	..	118	68	..	* 431	436	98·8	..	98·8
Madura.	Sāptūr	..	10,220	..	661	1,838	1,434	* 14,153	14,162	99·9	..	99·9
	Mambarai ..	..	286	..	..	..	..	286	310	92·3	..	92·3
Ramnad.	Sivaganga ..	..	26,238	6,709	20,284	5,230	18,622	* 77,083	1,01,760	75·7	3,174	78·9
Tinnevelly.	Urkkādu ..	..	2,015	..	4,900	417	516	* 7,848	8,116	96·5	..	96·5
	Uttumalai ..	..	6,779		4,156	610	1,689	*13,234	13,236	100·0	..	100·0
	Kadambūr ..	..	..	..	774	..	..	774	1,600	48·4	471	77·8
	Talavankōttai ..	..	310	..	258	90	..	* 658	1,360	48·4	31	50·7
	Total ..	31,454	3,96,144	2,34,953	1,26,896	95,264	1,16,176	10,00,887	11,78,160	84·9	1,05,538	93·9

* Includes amounts spent from the funds of the Trust estates.

APPENDIX H.

No. V-A.—Statement showing the debts, other than arrears of rent covered by bonds, due to the estates under management for fasli 1322 (1912–13).

Districts.	Estates.	Debts as per last year's account.	Loans newly granted.	Debts newly brought to account during the year.	Interest and cost accrued during the year.	Total.	Debts collected.	Debts written off.	Total.	Balance at the end of the fasli.
1	2	3	4	5	6	7	8	9	10	11
		RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjam ..	Parlākimedi	82,407	..	..	2,003	84,410	3,766	1,483	5,249	79,161
	Nandigām	(a) 1,381	..	..	441	1,822	1,218	..	1,318	604
	Jārada	(a) 3,806	1,000	..	1	4,807	2,000	..	2,000	2,807
	Kallikōta-Atagāda ..	(a) 84,570	..	710	2,129	87,409	5,239	20,005	25,244	62,165
Visagapatam	Pārvatīpuram	Nil.								
	Peda Merangi	(a) 14,243	..	17	926	15,186	2,077	1,977	4,054	11,132
Kistna ..	Vuyyūru	(a) 22,646	..	4,835	..	27,481	2,685	3,751	6,386	21,095
	South Vallūru	1,27,067	..	4,872	11,741	1,43,680	27,225	44	27,269	1,16,411
	Mirsaporm	(a) 92,161	..	6,634	3,555	1,02,350	29,895	2,911	32,806	69,544
Nellore ..	Chundi	Nil.								
North Arcot.	Timmājiammā's estate ..	Nil.								
	Kangundi	40,787	..	..	703	41,490	4,180	..	4,180	37,310
Tanjore ..	A. Subramania Sastri's estate.	(b) 250	..	..	..	250	..	..	..	250
Trichinopoly ..	Kadavur	9,008	..	..	296	9,304	3,892	..	3,892	5,412
Madura ..	Sāptūr	302	..	..	..	302	..	..	..	302
	Mambarai	Nil.								
Rāmnad ..	Sivaganga	21	..	947	..	968	..	21	21	947
Tinnevelly.	Urkkādu	Nil.								
	Uttumalai	Nil.								
	Kadambūr	406	..	..	..	406	6	..	6	400
	Talavankōttai	3,247	..	828	223	4,298	93	..	93	4,205
	Total ..	4,82,302	1,000	18,843	22,018	5,24,163	82,226	30,192	1,12,418	4,11,745

(a) Revised figure. (b) Covered by an usufructuary mortgage deed.

APPENDIX I.

No. V-B.—Statement showing the debts due by the estates under management for fasli 1322 (1912–13).

Districts.	Estates.	Debts as per last year's account.	Debts newly contracted.	Debts newly brought to account during the year.	Interest and costs accrued during the year.	Total.	Debts paid off.	Debts struck off.	Total.	Remainder due by the estate at the end of the fasli.
1	2	3	4	5	6	7	8	9	10	11
		RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjām	Parlākimedi					Nil.				
	Nandigām	2,11,800	..	..	..	2,11,800	..	..	..	(a) 2,11,800
	Jarada					Nil.				
	Kallikōta-Atagāda	(b) 7,309	..	120	..	7,429	120	..	120	(e) 7,309
Vizagapatam.	Pārvatīpuram					Nil.				
	Peda Merangi	23,869	..	5,932	2,522	32,323	2,038	..	2,038	30,285
Kistna	Vuyyūru	(d) 6,40,665	..	937	32,973	6,74,575	98,417	..	98,417	5,76,158
	South Vallūru	2,350	..	..	169	2,519	169	..	169	2,350
	Mirzāpuram	33,010	..	4,378	..	37,418	22,883	27	22,910	14,508
Nellore	Chundi	(d) 90,965	.	..	(e) 3,972	94,937	11,145	..	11,145	83,792
North Arcot.	Timmajiamma's estate					Nil.				
	Kangundi	..	..	45	..	45	45	..	45	..
Tanjore	A. Subramania Sastri's estate.					Nil.				
Trichinopoly.	Kadavur	1,98,655	..	46,290	22,569	2,67,514	30,621	8,795	39,416	2,28,098
Madura	Saptūr					Nil.				
	Mambarai					Nil.				
Rāmnād	Sivaganga					Nil.				
Tinnevelly	Urkkādu	78,804	..	..	..	78,804	19,701	..	19,701	59,103
	Uttumalai	(d) 3,80,034	..	..	16,283	3,96,317	1,14,000	2,02,317	3,16,317	80,000
	Kadambūr					Nil.				
	Talavankōttai	(f) 43,722	..	..	2,798	46,520	11,070	..	11,070	35,450
	Total	17,11,213	..	57,702	81,286	18,50,201	3,10,209	2,11,139	5,21,348	13,28,853

(a) Amount borrowed on usufructuary mortgage of portions of the estate on condition that they should be restored free of debt on the expiry of 25 years from fasli 1307.

(b) Revised figure excluding Rs. 1,76,472. The claim for this amount was decreed for Rs. 49,328 which together with subsequent interest was paid by Messrs. Sanderson & Co., Solicitors to the Indian and General Investment Trust, Limited.

(c) This is exclusive of the two debenture loans amounting to £112,500 repayable in fixed annual instalments from the income of the mortgaged estate.

(d) Revised figure.

(e) Subsequently reported by the Estate Collector.

APPENDIX J.

No. VI.—Statement showing the demand, collection and balance, as also the financial condition of the Religious and Charitable Institutions attached to estates under management for fasli 1322 (1912–13).

Districts.	Estates.	Endowments.	Demand. Arrears.	Demand. Current.	Demand. Total.	Amount remitted or collected. Arrears.	Amount remitted or collected. Current.	Amount remitted or collected. Total.	Balance. Arrears.	Balance. Current.	Balance. Total.	Percentage of balance to demand.	Financial condition. Opening balance.	Financial condition. Receipts.	Financial condition. Total.	Financial condition. Charges.	Financial condition. Balance.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
			RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.		RS.	RS.	RS.	RS.	RS.
Ganjām	Jarada	Devastanam	582	5,633	6,215	378	5,625	5,998	209	8	217	3·5	— 629	8,622	7,993	5,983	2,010
	Kallikōta-Atagāda.	Do.	..	11,748	11,748	..	11,748	11,748	..	..	..	..	114	25,313	25,427	16,474	(a) 8,958
Kistna	South Vallūru.	Do.	559	4,454	5,013	154	4,007	4,161	405	447	852	17·0	1,098	5,402	6,500	5,300	1,200
Trichinopoly	Kadavur	Do.	1,953	6,485	8,438	1,664	4,279	5,943	289	2,206	2,495	29·6	1,966	6,829	8,795	8,130	665
Madura	Saptūr	Do.	1,112	3,308	4,420	1,112	2,464	3,576	..	844	844	19·1	768	3,374	4,142	2,741	(b) 1,401
Rāmnād	Sivaganga	Do.	1,21,733	3,52,093	4,73,826	91,936	2,33,229	3,25,165	29,797	1,18,864	1,48,661	31·4	19,098	3,78,239	3,97,332	3,86,370	(c) 10,962
		Chattram	38,829	82,180	1,16,009	30,205	44,487	74,692	3,624	37,693	41,317	35·6	5,916	85,899	91,815	86,386	(d) 5,429
Tinnevelly	Urkkādu	Devastanam	5,201	11,371	16,572	5,051	8,009	13,060	150	3,362	3,512	21·2	3,653	15,163	18,816	17,490	(e) 1,826
	Uttumalai	Do.	5,771	9,612	15,383	4,080	8,935	13,015	1,691	677	2,368	15·4	3,798	16,431	20,229	14,750	(f) 5,479
	Talavankōttai	Do.	136	3,952	4,088	47	3,925	3,972	89	27	116	2·8	1,011	4,403	5,414	3,717	(g) 1,697
		Total	1,70,876	4,90,836	6,61,712	1,34,622	3,26,708	4,61,330	36,254	1,64,128	2,00,382	30·3	36,788	5,49,675	5,86,463	5,47,341	39,122

(a) Exclusive of Rs. 4,000 held in Government securities and Rs. 3,240 being the value of grain in hand at the end of the fasli.

(b) Exclusive of Rs. 1,400 held in Government Securities.

(c) Exclusive of Rs. 2,12,300 held in Government and other securities and of Rs. 1,52,041 being the value of grain in hand at the end of the fasli.

(d) Exclusive of Rs. 63,100 held in Government and other securities and of Rs. 42,539 being the value of grain in hand at the end of the fasli.

(e) Exclusive of Rs. 15,300 held in Government securities and Rs. 1,220 being the value of grain in hand at the end of the fasli.

(f) Exclusive of Rs. 12,000 held in Government securities.

(g) Exclusive of Rs. 1,676 being the value of grain in hand at the end of the fasli.

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

READ—the following paper:—

Proceedings of the Court of Wards No. 1, Press, dated 3rd February 1914.

The Hon'ble Mr. R. C. C. CARR.

The Court submits to Government its report on the administration of the estates under its management during fasli 1322, ending with 30th June 1913.

(True Extract.)

W. G. MCFARLAND,
Secretary.

To the Secretary to Government, Revenue Department, with copy of report and a file of Collectors' reports.
,, all Collectors and Estate Collectors in charge of Wards' estates (Divisional officers and Managers) with report.
,, the Accountant-General,
,, the European Tutor, Newington, } with a copy of report.
,, the Collectors of other districts,
,, the Director of Public Instruction, with two copies of report.

Order—No. 751, Revenue, dated 10th March 1914.

Miscellaneous.

The report of the Court of Wards on the administration of the estates under its management for fasli 1322 (1912–13) will be recorded with the following remarks.

2. *Estates under management.*—There were twenty-one estates under the Court's management at the beginning of the year of which one—the Parlākimedi estate in the Ganjām district—was restored to the proprietor on his attaining majority. It had been under the Court's management for about eight years and was in excellent order.

3. *Season and cultivation.*—The season was generally favourable except in the Kallikota-Attagada estate in the Ganjām district; and the percentage of the holdings under cultivation increased from 82·8 in the previous fasli to 85·5. The percentage was less than 75 in three estates, viz., Kadavur (74·3), Mambarai (73·2) and Uttumalāi (54·7). In the first two large areas are used as pasture grounds. In Uttumalai parts of holdings left waste used to be exempted from rent, but since the withdrawal of this exemption the area under cultivation has steadily increased.

4. *Demand and collection.*—The total current revenue due to the estates amounted to nearly twenty-four lakhs and about 85 per cent. of this was realized. The arrears due at the end of the year amounted to less than five lakhs. The arrears in Vuyyuru, South Valluru and Mirzapuram amounted to about three lakhs, and the Government trust that there will be an improvement in collection now that a special officer has been appointed for the supervision of these estates.

5. *Receipts and charges.*—The receipts of the year excluding debts recovered and proceeds of property sold amounted to thirty-two lakhs. The charges excluding debts repaid, investments and cash handed over to the proprietor of the Parlākimedi estate on the rendition of his estate amounted to thirty-five and a half lakhs, of which 28 per cent. was spent on improvements to works, such as tanks, buildings and roads. It is satisfactory to note that nearly all the allotment for works was utilized during the year.

6. *Surplus balances.*—Eight estates had surplus balances of between Rs. 20,000 and one lakh, three between one and five lakhs and two of over five lakhs. The Government are glad to note that the Court proposes to utilize or has utilized these balances on such purposes as the improvement of communications and irrigation works and the purchase of additional property.

7. *Agricultural improvements.*—The receipts from the home farms in Parlākimedi amounted to Rs. 2,960 and the expenditure to Rs. 4,431. No home farm was maintained in any other estates.

8. *Survey of the estates.*—The survey of the Parlākimedi estate was in progress and that of the Jarada, Nandigam and South Valluru estates was completed during the year. The rough survey of eight villages of the Chundi estate was also completed during the year. The maintenance of village accounts in the Kallikota-Attagada and Peda Merangi estates was again unsatisfactory.

9. *Solvency of the estates.*—In the Nandigam, Kadavur and Vuyyuru estates the liabilities are still large, varying from two lakhs to over five. The total liabilities of all the estates amounted to fifteen and a half lakhs at the end of the year.

10. *Education of the wards.*—The Government are pleased to note that the conduct of the wards at Newington was satisfactory and their general and educational progress good.

(True Extract.)

A. BUTTERWORTH,
Ag. Secretary to Government.

To the Court of Wards.
,, Public Works Department
Copy to the Public Department.
Editors' Table.