Annual Report of the working of the Co-operative Societies Act, II of 1912 for the year 1926-27

ANNUAL REPORT

ON THE

WORKING OF THE CO-OPERATIVE SOCIETIES ACT, II OF 1912

FOR THE YEAR 1926–27

MADRAS
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1928

open to objection and they consider that, in view of the present condition of the movement, consolidation and not expansion is what is required. They would invite the serious attention of all co-operators to the considerations mentioned by the Registrar in paragraph 15 of his report.

7. The Registrar in his report for the previous year, 1925-26, and the Government in their review thereon had certain remarks to make on the question of overdues. The Government regret to observe that the position in 1926-27, far from having improved, has become worse. The Registrar deals with the matter in paragraph 14 of his report. The Government can only again reiterate the fact that until co-operators realize that the question must be dealt with in a practical manner the condition of the movement will give cause for certain anxiety. They would also draw attention to the remarks of the Committee on Co-operation on the subject.

8. The number of supervising and audit unions increased from 346 to 366 during the year. In addition to these there were 3 propagandist unions and 19 district federations of unions. The number of federations of unions did not increase during the year. Education of the office bearers of primary societies in the principles of co-operation is a matter of the highest importance and in order to further this the Government granted a subsidy of a thousand rupees to each of the district federations of South Kanara and Chingleput. Since the close of the year they have granted a further Rs. 11,000 as subsidies to other federations for conducting training classes.

9. It was remarked in the review on the previous year's report that, while the number of arbitration references had decreased, the number of suits filed had shown considerable increase. The number of suits filed in the year 1926-27 was 1,321 as against 1,315 in the previous year, while the number of arbitration references was 21,524 as against 19,991 in the previous year.

10. The Registrar remarks on the inadequacy of his staff for liquidation and for audit. Since the close of the year the Government have sanctioned as a temporary measure 4 inspectors for audit, 24 for liquidation and 48 for supervision. T[illegible] ith the report of the Committee on Co-oper[illegible] it will examine what official staff shou[illegible] e purposes.

11. Finally the Government wish to endorse the remarks of the Registrar thanking the very large number of honorary workers who have contributed to the development of the movement and the authorities of the Imperial Bank for their advice on financial questions.

(By order of the Government, Ministry of Development)

A. McG. C. TAMPOE,
Secretary to Government.

To the Registrar of Co-operative Societies.
,, the Director of Agriculture.
,, the Director of Industries.
,, the Veterinary Adviser.
,, the Board of Revenue (Land Revenue and Settlement).
,, the Commissioner of Labour.
,, the Director of Town-Planning (through the Local Self-Government Department).
,, the Law (General) Department.
,, the Public Department.
,, the Finance Department.
,, the Revenue Department.
,, the Accountant-General.
,, the Government of India, Department of Education, Health and Lands (with C.L.)
,, Sir D. M. Hamilton.
,, Sir F. A. Nicholson, K.C.I.E.
Editors' Table.

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OFFICE OF THE
REGISTRAR OF CO-OPERATIVE SOCIETIES,
CHEPAUK, MADRAS,
Dated the 26th November 1927.

From

H. M. HOOD, ESQ., I.C.S.,
REGISTRAR OF CO-OPERATIVE SOCIETIES,
MADRAS,

To

THE SECRETARY TO GOVERNMENT,
DEVELOPMENT DEPARTMENT,
Fort St. George, Madras.

Annual Report on the working of the Co-operative Societies Act (II of 1912) *for the year* 1926–27 (1*st July* 1926 *to* 30*th June* 1927).

SIR,

I have the honour to submit the annual report on the working of the Co-operative Societies Act in the Madras Presidency for the year ending 30th June 1927.

I.—ADMINISTRATION AND TOURING.

2. Mr. J. Gray was in charge of the Department from 1st July to 22nd September 1926 when he proceeded on leave, handing over charge to the Joint Registrar M.R.Ry. Rao Sahib K. Deivasikhamani Mudaliyar Avargal, who acted as Registrar from 23rd September to 4th November 1926. I assumed charge of the Department on 5th November 1926 and continued to be the Registrar for the remaining portion of the year.

Administration.

Mr. Gray and Rao Sahib K. Deivasikhamani Mudaliyar spent 35 and 20 days on tour respectively. I spent 118 days on tour. The Joint Registrar and myself gave evidence before the Royal Commission on Agriculture which visited Madras during November 1926.

3. M.R.Ry. Rao Bahadur M. K. Venkata Achariyar Avargal held the post of Joint Registrar till 25th July 1926, when he retired from Government service. He was succeeded by M.R.Ry. Rao Sahib K. Deivasikhamani Mudaliyar Avargal, who continues to be in charge of the post. Mr. Venkata Achariyar paid a visit in July 1926 to the cotton sale societies of Hubli and Gadag in the Bombay Presidency and prepared valuable notes on the marketing arrangements for cotton obtaining in the Presidency. Rao Sahib K. Deivasikhamani Mudaliyar was on tour for 123 days and devoted special attention to the development of the cotton sale societies at Tiruppur, Kovilpatti and Nandyal, investigated the possibilities of organizing co-operative irrigation societies, stimulating the work of sale societies for groundnut and paddy in Chingleput, South Arcot and North Arcot and jaggery in Bellary and organized several milk supply societies in the Chingleput District.

Joint Registrar.

In G.O. No. 236, Development, dated the 17th February 1927, the Government sanctioned the retention of the temporary post of the Joint Registrar which was sanctioned for a period of one year for another year from 1st April 1927 and have requested me to report in January 1928 the progress made in the development of the non-credit side of the co-operative movement. It will be quite necessary to retain this post indefinitely.

4. On the last day of the year there were nine Deputy Registrars including one doing duty as Personal Assistant to the Registrar and of these six were Deputy Collectors. On the promotion of M.R.Ry. Rao Sahib K. Deivasikhamani Mudaliyar Avargal as Joint Registrar, the consequent vacancy in a Deputy Registrar's post was filled by the promotion of M.R.Ry. K. Raman Nayar Avargal, permanent Assistant Registrar. Experience of the working of the reorganization scheme introduced two years ago has shown that the present Deputy Registrar has more work than he can effectively handle. With jurisdiction over about three districts, his outdoor staff is inadequate. Non-official effort does not provide any material initiative in non-credit work to which the Deputy Registrar is required to pay special attention and if any material progress is to be made in this direction it is essential to increase the cadre of Deputy Registrars and ultimately there must be one such officer for every district. I have therefore submitted proposals to the Government for increasing the Deputy Registrars' circles from 8 to 12 and requested sanction for the appointment of four additional Deputy Registrars. The question is under the consideration of the Government.

Deputy Registrars.

5. According to the policy laid down in 1925, Honorary Assistant Registrars were appointed at the rate of one per each union which asked for the appointment and a few gentlemen were appointed for the supervision of societies for depressed and backward classes. On 30th June 1926 there were 187 Honorary Assistant Registrars. Forty-six more Honorary Assistant Registrars were appointed during the year under review making a total of 233. Two of them resigned and there were on 30th June 1927, 231 Honorary Assistant Registrars. Their names, headquarters and districts are given in Appendix No. 12.

Honorary Assistant Registrars.

The agitation which was started in 1924 for the abolition of Honorary Assistant Registrars was continued during the year under review and representations were made to the Government both in the Legislative Council and elsewhere that these appointments are unnecessary. There is no doubt that the appointment was popular with many local unions; but in view of considerations which it is unnecessary to reiterate here the Government have since decided to discontinue the system of appointing one of the Governing Body members of unions as Honorary Assistant Registrar and the appointment will hereafter be confined to a few gentlemen for the purpose of the supervision of societies in special cases such as those for depressed and backward classes.

The travelling allowance of the Governing Body members of unions who attend to organization and supervision work which was hitherto done by Honorary Assistant Registrars will be a charge on the union concerned while for arbitration the Registrar will appoint any suitable gentlemen whose services are available.

6. As in the previous year there were 24 Assistant Registrars' sections besides the special Agency section under the charge of the Extra Assistant Registrar. There were five vacancies in the Assistant Registrar's cadre owing to the reversion of three probationary Assistant Registrars, the promotion of one Assistant Registrar as Deputy Registrar and the death of one Assistant Registrar. All these vacancies were filled up

Subordinate staff.

by promotion from the grade of Senior Inspectors. On the last day of the year there were 25 Assistant Registrars of whom 24 were in charge of sections and one was doing duty as the Manager of my office. I have submitted proposals to the Government for two additional Assistant Registrars for West Gōdāvari and Rāmnād districts which have at present no separate Assistant Registrar and are attached to the Assistant Registrars at Bezwada and Madura.

The following statement shows the strength of the subordinate staff on 30th June 1926 and 30th June 1927:—

Designation and scale of pay.	On 30th June 1926.					On 30th June 1927.				
	Office.		Field.		Total.	Office.		Field.		Total.
	Permanent.	Temporary.	Permanent.	Temporary.		Permanent.	Temporary.	Permanent.	Temporary.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Regular line.										
Assistant Registrars. Rs. 150—5—200—10—250.	1	...	24	...	25	1	...	24	...	25
Senior Inspectors. Rs. 80—4—100	5	..	24	10	39	5	...	24	10	39
Senior Inspectors. Rs. 80 ...	...	...	...	...	...	...	2	...	1	3
Junior Inspectors. Rs. 40—4—60—2—80	81	...	72	133	286	80	1	72	135	288
Junior Inspectors. Rs. 40 ...	...	...	...	...	...	...	...	...	3	3
Routine clerks, Rs. 40—65...	10	...	...	...	10	10	...	...	...	10
Do. ,, 35—60...	74	...	...	...	74	74	...	...	...	74
Muchi. Rs. 23—35	1	...	...	...	1	1	...	...	...	1
Attenders. Rs 15—20 ...	3	..	...	...	3	3	...	...	...	3
Peons. Rs. 15—20	12	2	...	...	14	12	2	...	...	14
Attenders. Rs. 12—18 ..	7	...	...	...	7	7	...	...	...	7
Peons	60	...	...	2	62	60	...	...	3	63
Agency.										
Extra Assistant Registrar. Rs. 200—10—300	...	...	...	1	1	...	...	...	1	1
Junior Inspectors. Rs. 40—80	...	...	...	1	1	...	...	...	1	1
Routine clerks. Rs. 35—60	...	2	...	...	2	...	2	...	...	2
Peons. Rs. 12—18	...	...	...	2	2	...	...	...	2	2
Labour Department.										
Junior Inspectors. Rs. 40—80	...	...	...	61	61	...	...	...	67	67
Peons. Rs. 12	...	...	...	14	14	...	...	...	14	14
Reclamation staff.										
Senior Inspectors. Rs. 80—4—100	...	..		2	2	...	...	..	2	2
Junior Inspectors. Rs. 40—80	...	...	...	1	1	...	...	...	1	1
Routine clerks. Rs. 35—60...	...	1		...	1	...	1	...	...	1
Supervisors 1 Public Works Department. Rs. 80 ...	...	...	..	3	3	...	..	...	3	3
Mechanic. Rs. 80	...	...	...	1	1	...	...	...	1	1
Peons. Rs. 12	...	...	...	3	3	...	..	...	3	3
Labour Union staff										
Junior Inspectors. Rs 40—80	...	...	...	1	1	...	...	...	1	1

The following additional establishment was sanctioned during the year :—

(*a*) Two Senior Inspector clerks, on Rs. 80 for my office for one year from 1st April 1927.

(*b*) Six additional Inspectors for work under the Commissioner of Labour to assist in organizing and supervising depressed classes' societies and

(*c*) One Senior Inspector on Rs 80—4—100 and three Junior Inspectors on Rs. 40—4—60—2—80 for a period of four months from 1st April 1927 for special work in connection with the bad season in the Tinnevelly District.

Ten Senior Inspectors on Rs. 80—4—100 were sanctioned last year for the supervision of non-credit societies. This staff is quite inadequate considering the growing volume of non-credit work and the interests of further development and I have accordingly submitted proposals for 14 additional Senior Inspectors on Rs. 80—4—100 to provide one for every district. I have submitted also other proposals for additional staff for audit, liquidation and supervision work and for conducting instructional courses for the subordinate staff. Details of these are given elsewhere.

7. The total amount spent out of the public funds for the co-operative movement in the Presidency is Rs. 7,29,636 comprising the following items :—

	RS.
Pay of the Registrar	26,396
,, officers	69,967
,, establishment	4,12,387
Travelling allowance	1,72,638
Contingencies	43,511
Grants	4,737
Total ...	7,29,636

This represents ·55 per cent of the working capital as compared with ·61 per cent in the previous year.

II.—Summary of progress.

8. Appendix No. 1 shows the general progress of all societies in the Presidency.

9. The Director of Agriculture characterizes the nature of the season and rainfall during the year under review as not generally favourable for agriculture and the following extract from his report for 1926–27 will give an idea of the conditions which prevailed :—

Season.

"The south-west monsoon commenced on the West Coast in the first week of June and gave heavy rainfall from the 9th June to the end of September with breaks now and then. In the Circars and Nellore, the monsoon became active only at the end of June and gave fairly good and well-distributed rainfall afterwards, but the lateness of the monsoon affected agricultural operations to some extent. The Deccan received good rains in June and September, but the rainfall was poor in the intervening two months except in Cuddapah. The monsoon was weak in South Arcot, but Chingleput faired a little better. Chittoor received good and well-distributed rain. The monsoon was fairly active in North Arcot, though not so good as in Chittoor. In the other districts, the monsoon was poor in August though it was fair in the other months. On the whole, the south-west monsoon was late and not wholly adequate in many districts; it was satisfactory or fairly satisfactory only in the Circars, Cuddapah, Nellore and Chittoor and on the West Coast.

"The north-east monsoon commenced about the middle of October and gave good rains except in the Circars. It became feeble afterwards and revived in the first week of November only to slacken after the middle of the month. It was then diverted and ran an erratic course with the result that the pressure distribution corresponded to what generally obtains in February. After the middle of November the weather was dry save for a few scanty showers on the Coromandel coast and adjoining districts due to local disturbances. The monsoon failed completely in the Circars and the Deccan and was inadequate elsewhere, especially in Nellore, Chittoor and Tinnevelly. The partial failure of this monsoon affected the Coromandel coast most and the adjoining districts which depend mainly on this monsoon for their cultivation. In these districts the want of adequate supplies in irrigation tanks resulted in reduced yields of paddy over appreciable areas. Late crops were adversely affected in parts of most districts, especially in the black soil areas of Bellary and Anantapur and the Ongole Taluk of Guntūr.

On the whole, the year was not generally favourable for agriculture."

Except in Chittoor, Cuddapah, South Kanara and Malabar where, in spite of an improvement in the seasonal conditions, the collections have not been quite satisfactory, the collections in other districts were in keeping with the nature of the season. I have dealt with this matter more fully in paragraph 43 of the report.

10. On a reference to Appendix No. 11 it will be seen that the expansion of the movement generally throughout the Presidency had been more marked during the year than in the previous year. The districts which showed the greatest expansion are Chingleput, North Arcot, Tinnevelly, Malabar, Tanjore, Ganjām, South Arcot, Trichinopoly and Kistna, the number of societies registered during the year varying from 129 in Chingleput to 71 in Kistna. In Guntūr, Gōdāvari East and Kurnool, attention was being paid more to consolidation than to expansion. And in Chittoor, South Kanara and Salem very great care had to be bestowed on consolidation and collection of overdues. In the remaining districts both the branches of work went hand in hand.

Expansion and consolidation.

11. There were at the beginning of the year 11,973 societies. One thousand four hundred and fifty-five societies were registered

Societies of all classes.

during the year and the registration of 71 societies was cancelled during the year as against 877 and 45, respectively, in the preceding year. Of the societies registered during the year one was a propagandist union, 20 were local unions, 1,290 agricultural societies and 123 non-agricultural societies. There were thus 13,357 societies of all classes on the last day of the year under report.

Members.

12. The total number of members on 30th June 1927 in all the 12,969 societies (excepting local unions and federations) was 830,522 which gives an average of 64 members per society against 65 in the previous year. When compared with the population of the Presidency as per last census the number of members forms 1·94 as against 1·75 in the previous year. The following is the usual classification of members :—

Non-cultivating landholders	52,650
Cultivating „	338,611
Tenants...	63,378
Field labourers...	43,301
Total agriculturists ...	497,940
Total non-agriculturists ...	242,054
„ mixed ...	90,528
Total members ...	830,522

According to communities they stand as below :—

	As on 30th June 1927.	As on 30th June 1926.
Brahmans	104,331	96,264
Non-Brahman Hindus	510,356	451,746
Christians	64,374	60,900
Muhammadans	49,169	45,980
Ādi-Drāvidas and Ādi-Āndhras	87,393	80,103
Other classes	14,899	13,790
	830,522	748,783

Working capital.

13. The total working capital of all societies on 30th June 1927 was Rs. 1,334·34 lakhs as compared with Rs. 1,132·50 lakhs at the end of the previous year. Their paid-up share capital rose from Rs. 153·32 lakhs to Rs. 175·48 lakhs, the deposits by individuals and institutions from Rs. 437·47 lakhs to Rs. 506·17 lakhs and reserve fund after audit from Rs. 56·50

lakhs to Rs. 68·54 lakhs. Loans from Government went up to Rs. 23·42 lakhs from Rs. 17·69 lakhs in the previous year. Ignoring investments of one society in another the actual working capital in the movement was Rs. 727·35 lakhs as shown below:—

	Lakhs. RS.
Paid-up share capital of individuals ...	139·57
Deposits of individuals, institutions, etc. ...	506·17
Reserve fund	58·22
Loans from Government	23·42
	727·38

This shows an increase of Rs. 103·00 lakhs over the previous year's figure. Of the above, the owned capital amounting to Rs. 197·79 lakhs, represents 37·35 per cent of the borrowed capital which is a little above the proportion noticed in the previous year. There will be an addition of nearly 10 lakhs to the reserve fund of societies after the audit of the year under review is complete. The following items comprise the Government loan of Rs. 23·42 lakhs :—

	RS.
Building societies	13,69,154
Land Mortgage Banks (debentures) ...	62,000
Loan and sale societies for construction of granaries	5,800
Loans to depressed classes societies ...	7,57,139
Kallakurichi Agricultural and Industrial Society under the State Aid to Industries Act	17,831
Fishermen societies	3,000
Land Reclamation societies	1,26,955
	23,41,879

Collection.

14. The collections under all heads, as evidenced by Appendix No. I, parts II and III have shown a tendency towards still further deterioration except in the matter of principal arrears in agricultural societies where there is a very slight improvement by 0·54 per cent. It must be acknowledged that this state of affairs has existed notwithstanding the extensions granted for 17·12 lakhs, 7·91 lakhs, 3·31 lakhs in Central Banks, agricultural societies and non-agricultural societies

respectively, as against 12·24 lakhs, 5·75 lakhs and 2·13 lakhs respectively, in the previous year. It will be idle to throw the blame solely on the adverse season during the year under review as well as in the several years past, as it cannot be said that such lapses on the part of nature had gone so far as to have resulted in conditions amounting to drought. A great deal of work still remains to be done to make co-operators realize the necessity and advantage to themselves of prompt repayment and to induce them not only to act on this realization but also so to arrange loans that repayment is easily possible on the due date. It does not appear that the supervising unions on whom rests the responsibility for the upkeep of the societies' credit have generally made any serious attempts to check the increasing overdues in spite of the advice tendered in the previous year's report that if this tendency is allowed to go unchecked it might lead to "financial chaos." There are, of course, some notable exceptions to this generalization but undoubtedly a large number of unions have not yet made serious attempts to make the fullest possible use of the large sums of money available for short term for financing agriculture. In my previous report I have referred to the statistics of several years comparing the growth of the movement and the Government staff on field duty and observed that the departmental staff cannot attend to collection, when the strength of the staff is not sufficient to cope with the statutory duties of registration, audit, liquidation and enquiry. I give below the figures for the year under review, under the several columns of the statement published at page 8 of my last report:—

Year.	Number of societies.	Number of members.	Total working capital.	Percentage of arrears of principal due		Strength of Govern-ment staff on field duty.	Remarks.
				To central banks.	To agri-cultural societies.		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1926–27	13,357	830,522	1,334·34	20·18	43·57	208	Excludes staff on special duty, for non-credit work, etc.

It may perhaps be interesting to note the growth of the non-official staff since 1921 which is as follows :—

Year.	Number of unions	Number of socie-ties affiliated.	Total number of members in affili-ated societies.	Total working capital of affilia-ted societies Rs. in lakhs.	Expenditure in lakhs.	Number of super-vising staff main-tained by unions.	Government staff.*	
							Senior in-spectors.	Junior In-spectors.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1921–22 ...	209	5,494	328,377	241·43	1·21	176	18	201
1922–23 ...	249	6,514	374,340	310·40	1·56	237	22	206
1923–24 ...	280	7,555	468,264	376·06	1·92	273	24	206
1924–25 ...	325	8,704	539,779	434·32	2·19	322	24	206
1925–26 ...	367	9,617	613,345	509·34	2·45	372	24	206
1926–27 ...	388	10,709	664,653	634·14	2·88	394	24	208

N.B.—The number of unions include propagandist unions, District Federations and audit unions.

* This includes agency staff and excludes staff on special duties, *e.g.*, for non-credit work and in the Labour Department and the number of societies exclude about 2,200 societies including a large number of unaffiliated societies of the 1,600 societies in the Labour Department which should also be audited by the Government staff in column 9.

Central banks.

15. There was no change in the number of central banks. Proposals were however received during the year for the starting of more central banks in districts where a financing bank already existed but they were not accepted as the centralization of finance in one Central Bank for each district was the accepted policy of the department and no case has been made out for departing from it.

Deposits from local boards and municipalities increased by 21 per cent during the year against an increase of 50 per cent during the previous year. A considerable portion of the surpluses in the Apex bank and in most of the district banks has been absorbed during the year. The agitation which produced this result has given greater prominence to this question of surplus than to the problem of arrears and the central banks which participated seemed more concerned with immediate results than with sound investments. The investments by the Apex bank in banks outside the province fell from 13 lakhs in the previous year to 9 lakhs.

The existence of a large surplus at the beginning of the year in the financing banks led to an agitation for expansion and in the course of this, it was urged in several districts that the borrowing power of existing societies should be increased while more societies should be freely organized. The Madras Central Urban Bank offered a special rebate on loans to central banks if they took more than three lakhs before a certain date to be utilized in this expansion. The necessity for caution in registering hastily organized societies and the delay caused by referring back incomplete organization records for further information led to some criticism of departmental officers. The enhancement of maximum borrowing power had in view of the duty laid on the Registrar by Statutory Rule VIII B to fix borrowing limits and of a tendency to press for enhancement more with a view to absorb the bank's cash than to provide for loans within the easy repayment capacity of the ryots in moderate years compelled the department to adopt a conservative attitude. It has been urged that loans up to one-fourth of the total assets would be a safe limit while the department will not go beyond one-eighth. Such loans might have an adequate property backing to enable the bank to recover it by selling up the ryot but if the loan is for 10 years at 10 per cent he must repay in the first year 10 per cent for principal and 10 per cent for interest, that is, in all 5 per cent on the value of the total property. Considering that cultivated land only pays about 5 per cent on its capital cost, that his property quoted in the property statement includes many other items than cultivable land, that he has to maintain himself and his family, that the property statement is frequently exaggerated, it will be patent that to fix a maximum borrowing power at one-fourth of the total of the property statement is to ensure very heavy arrears.

Local supervising unions.

16. There were 346 unions (338 supervising and 8 audit) at the beginning of the year. 20 local unions of which two are audit unions were registered during the year as compared with 33 in the previous year. Thus at the end of the year there were 366 unions inclusive of 10 audit unions, 10,709 primary societies with an aggregate membership of 664,653 and working capital of Rs. 6,34,13,675, were affiliated to the unions on 30th June 1927 as compared with 9,617 societies with a membership of 613,345 and working capital of Rs. 5,09,34,870 in the year preceding. The number of new unions registered during the year is inadequate for the number of societies registered but considering that

537 societies had not started work before the year ended, the figure is not entirely disappointing. South Arcot stands alone in that there is not a single society unaffiliated to a union. Next to it come, Bellary, Anantapur, Gōdāvari West, Rāmnād and Trichinopoly for the extremely small number of primary societies which remain outside the scheme of non-official supervision. In Gōdāvari East, Madura and Tanjore it is found that a comparatively large number of societies have not affiliated themselves to the unions. They are mostly societies for depressed classes. Only a small percentage of these societies have been affiliated to unions. I consider it would be advisable for the remaining societies also to constitute themselves into separate unions, when adequate arrangements can be made to finance them. Where these societies are under the Labour department they get a certain amount—an inadequate amount—of supervision at the rate of 40 societies per inspector or in some cases at 25 per inspector but in addition to this they would be the better for non-official supervision through unions. The main problem here is to find the finance necessary. As they are being given land at concession rates not in view of their own merits but in consideration of the fact that they are co-operative societies and that they are depressed classes, it seems reasonable to levy a small charge on the lands they so acquire in order to provide the supervision necessary to enable them to reap the fullest advantage from the benefits accorded to them.

The statement comparing the average size of the unions in each district* with their average working capital and expenditure for the last two years is published hereunder :—

District.	1925–26. Unions.	Societies per union (average).	Average working capital.	Average cost of management.	1926–27. Unions.	Societies per union (average).	Average working capital.	Average cost of management.
			RS.	RS.			RS.	RS.
Anantapur	15	28	1,37,877	772	15	29	1,36,729	756
Arcot (North)	30	30	1,47,586	620	33	20	1,35,650	817
Do. (South) ...	22	32	1,59,912	600	22	36	1,85,139	693
Bellary	8	29	1,30,941	511	8	32	1,48,793	650

* Madras is excluded.

District.	1925–26. Unions.	Societies per union (average).	Average working capital.	Average cost of management.	1926–27. Unions.	Societies per union (average).	Average working capital.	Average cost of management.
			RS.	RS.			RS.	RS.
Chingleput	24	31	1,97,294	850	26	32	2,86,648	922
Chittoor	10	27	1,42,996	714	10	26	1,48,645	680
Coimbatore	19	25	1,52,923	797	19	27	1,85,815	1,094
Cuddapah	7	26	81,542	503	7	34	1,05,719	681
Ganjām ...	14	25	48,486	807	16	27	79,124	310
Gōdāvari (East) ...	13	29	1,43,554	914	13	32	2,25,924	1,067
Do. (West) ...	8	35	2,18,752	1,200	8	38	2,88,269	785
Guntūr	9	39	2,37,911	781	10	43	2,75,993	1,616
Kanara (South) ..	17	26	1,66,253	637	17	27	1,51,912	744
Kistna	9	38	1,88,827	1,153	9	43	2,05,658	1,058
Kurnool	10	27	70,789	534	10	27	77,468	614
Madura ...	14	28	1,31,525	535	14	30	1,57,230	594
Malabar	13	30	98,306	678	16	25	1,09,472	510
Nellore	11	25	98,0[illegible]8	487	14	23	1,02,071	447
Nilgiris, The ...	3	19	61,822	767	3	19	56,243	674
Rāmnād	14	23	1,14,270	517	14	25	1,51,528	652
Salem	13	30	2,22,330	940	14	29	2,29,955	934
Tanjore	19	31	1,78,000	663	20	31	1,92 030	750
Tinnevelly	15	32	1,48,389	625	19	28	2 58,823	508
Trichinopoly	15	24	2,15,960	1,268	15	28	2,85,634	1,372
Vizagapatam	10	26	56,840	336	10	33	1,10,022	550

The above statement shows that excepting in a few districts such as Tinnevelly, Arcot North, Malabar, Nellore, Ganjām and Chingleput which have made during the year two or more additions to the number of unions, there has not been any reduction in their size. In the annual report for the two preceding years, pointed attention was drawn to the unwieldy nature of the unions in Guntūr, Gōdāvari and Kistna. It is hoped that the federations in these districts will endeavour to organize a large number of unions in order that the existing unions may be reduced to proper proportions.

District Federations.

17. As in the previous year there were only 19 district federations in the Presidency. It was observed in the last report that Ganjām, Tanjore and Tinnevelly were the only districts which had not the advantage of district federations. In Ganjām, a proposal to form two federations, one for the Oriya and the other for the Telugu speaking tract, is under consideration

and in Tanjore owing to the attitude taken by the financing banks the proposal for the organization of a district federation did not materialize, but an institute has been formed which performs some of the duties of a federation. As regards Tinnevelly, the district bank there has taken the initiative in the matter and it is hoped that a federation will be organized before long.

At the departmental conference held in Easter week last, the opinion was accepted that the supervision fund of each district should be pooled in the district federation and administered by it and that the control of the supervising staff should also be vested in it. The Fifteenth Madras Provincial Conference which met in the same week has also recognized the same principle. District Federations also require a higher supervising staff to check the work of the supervisors. An important move towards the further non-officialization of the movement, was taken during the year. The constitution of local unions ordinarily required that in such matters as the sanction of the budgets, appointment of supervisors, etc., the approval of the Registrar should be obtained. Under the revised by-laws these duties have been delegated to federations. During the year under report, the two district federations of South Kanara and Chingleput were given the subsidy of Rs. 1,000 each towards the cost of holding training classes for the office-bearers of primary societies and subsidies for conducting training classes to the extent of Rs. 11,000 have been since allotted by Government for the remaining federations. Training classes were held at different centres and I feel confident that money spent in this direction will be productive of great value in making the secretaries and the other office-bearers of primary societies more fitted to discharge their duties. This year the District Federations of Chingleput, South Arcot and Anantapur did the compilation of annual statistics and if other federations follow their lead in this matter Government staff will be free to attend to other useful work.

Propagandist unions.

18. The Madras Provincial Co-operative Union, Limited, besides publishing the monthly bulletin in English and Tamil, issued printed leaflets from time to time. The annual conference was held at Madura at Easter. The union held a training class in December and January for the second year, but only 19 candidates completed this course as against 84 in the first

year. In the examination at the close of the course all the 19 were declared successful.

Andhra Sahakara Sammelanam.

The Andhra Sahakara Sammelanam has since removed its headquarters to Rajahmundry.

A propagandist Union for the Tanjore district, the Hood Co-operative Institute, was registered during the year with the object of spreading correct ideas on co-operation by means of lectures, holding training classes and arranging for co-operative conferences.

Trading activities.

19. The trading activities of the movement, generally speaking, were not so good in the year under report as in the previous year. Against 25·97 lakhs and 26·84 lakhs under purchases and sales as owner in the previous year, the transactions during the year were 25·13 and 25·53 lakhs respectively. The value of purchase and sales made as agents during the year were Rs. 1·66 lakhs and 4·94 lakhs while they were Rs. 1·96 lakhs and 18·33 lakhs respectively in the previous year. The loans advanced against the pledge of agricultural produce and standing crops amounted to 9·34 lakhs, the corresponding amount in the previous year being 4·64 lakhs. Many of the loan and sale societies have not as yet made suitable provision for the storage of the pledged produce in godowns. Only a few of them have availed themselves of the Government loan for constructing godowns. The Government have budgeted an allotment of Rs. 25,000 under this head and have approved the rules framed for the grant of these loans only in March last. Another great handicap is the absence of adequate departmental staff to guide the activities of these non-credit societies. There are now ten Senior Inspectors only to attend to this work who are placed under 8 Deputy Registrars. For a long time to come these societies if they are to be a success must receive the closest attention of the department. I have therefore applied to the Government for the appointment of 14 more senior Inspectors for non-credit work in general and for ten senior Inspectors specially for these loan and sale societies.

Labour contract societies.

20. As against 48 societies of this kind on the last day of the previous year, there were on 30th June 1927, 57 societies. The

working of these societies during the past two years is exhibited in the form of a statement appended below:—

Year.	Number of societies.	Number of members (actual workers).	Total value of work. Secured including unexecuted contracts of previous years.	Executed during the year.	Pending execution.	Gross income or gross wages earned.	Wages paid to or income derived by Members.	Non-members.	Net income of the societies.	Bonus paid to members out of net income.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
			RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
925-26.	48	2,175	4,89,272	3,36,113	1,53,159	55,726	1,09,308	57,254	+19,070 −3,869	2,851
926-27.	57	2,249	7,43,024	3,03,130	4,39,894	+1,20,527 −5,237	1,28,351	49,609	+11,323 −13,486	4,569

It is clear from the volume of contract work entrusted to them that these societies have gained increasing confidence and recognition. It is significant that out of the total estimated value of the works secured by all the societies, during the year, viz., Rs. 6,68,569, the contracts obtained by the 12 societies in the Tanjore and Trichinopoly districts alone amounted to Rs. 5,48,384. The contracts include important piece-works cutting canals, execution of buildings connected with the Mettur Project. The work done by these societies during the year is estimated at Rs. 1,70,541 and the gross income at Rs. 68,702. There is great scope for the development of this type of society as they not only help to bring the employers and employees nearer to each other without the intervention of a contractor, but also to serve as useful agencies for providing employment to the agricultural labourers during the off seasons. The wood cutters' societies which were 13 in Cuddapah have not fared well.

Land reclamation.

21. Two more societies of this type have been registered during the year bringing the total to 9. The total acreage for reclamation was estimated at 2,482. Inclusive of 299 acres reclaimed during the year, the total extent cleared comes to 614 acres. In certain areas the work has been suspended and in certain

others altogether abandoned as the deposit of sand is so thick that clearing them was found to be economically unsound. The work of two societies has been retarded by delay in sanctioning high level channels and in one case one such proposal—a small one—which has been pending for two years has resulted in stoppage of work for a considerable time. Rs. 43,483 of Government loan was drawn during the year and the amount pending payment at the end of the year was Rs. 1,26,955.

Land Mortgage Banks.

22. There were on the 30th June 1927, 10 Land Mortgage Banks but only two, the Gudlavalleru and Conjeeveram Land Mortgage Banks have done appreciable business. The Gudlavalleru Land Mortgage Bank has issued debentures to an extent of Rs. 1,03,000 of which debentures to the value of Rs. 34,000 were taken up by the Government and Rs. 69,000 were purchased by the public. The Conjeeveram Land Mortgage Bank sold debentures to the value of Rs. 56,000, of which debentures to the value of Rs. 28,000 were taken by Government and Rs. 28,000 were purchased by the public. It is too soon to say whether the response from the public in the matter of taking debentures floated by the Land Mortgage Bank is satisfactory or not but it is observed that the bulk of the debentures so far sold have been taken up by a very few individuals.

Irrigation societies.

23. The possibilities of organising power pump societies in dry areas, such as the Ceded Districts were investigated. A set of rules for the grant of state aid for this purpose was framed. Government were requested to provide an allotment of Rs. 10,000 which they were pleased to sanction on the conditions set forth in the said rules for 1927–28.

Milk supply societies.

24. A special feature of the year's non-credit activities is the organisation of a dozen milk supply in the Chingleput District in the suburb of the city of Madras. There are innumerable hotels and restaurents in the city consuming a good deal of milk of indifferent quality. They will find it advantageous to get their supply of pure milk from these societies. It is hoped that as these societies grow and combine they will be able to provide their own motor transport to carry their milk to Madras.

III.—Working of Societies.

(a) *Central Banks.*

Progress.

25. The following two statements will illustrate the progress of the 31 District Central Banks and the Madras Central Urban Bank, Ltd. (the Provincial Bank) for the last five years :—

Progress of all the District Central Banks during the five years ended the 30th June 1927.

Years.	Share capital paid up		Deposits and other borrowings (including overdrafts).	
	Amount.	Increase as compared with previous year.	Amount.	Increase as compared with previous year.
(1)	(2)	(3)	(4)	(5)
	RS.	RS.	RS.	RS.
1922-23 ...	28,37,740	+4,26,541	2,15,19,625	+31,56,139
1923-24 ...	32,41,337	+4,03,597	2,57,16,250	+41,96,625
1924-25 ...	36,92,477	+4,51,140	3,00,60,753	+43,44,503
1925-26 ...	40,23,236	+3,30,779	3,45,97,534	+45,36,781
1926-27 ...	44,32,588	+4,09,332	4,22,66,554	+76,69,020

Years.	Total working capital (excluding building and other funds).		Book profit.		Reserve fund after audit.	
	Amount.	Increase as compared with previous year.	Amount.	Increase as compared with previous year.	Amount.	Increase as compared with previous year.
	(6)	(7)	(8)	(9)	(10)	(11)
	RS.	RS.	RS.	RS.	RS.	RS.
1922-23 ...	2,47,84,999	+36,72,692	4,30,691	+41,664	5,81,798	+1,61,940
1923-24 ...	2,95,33,989	+47,48,990	5,80,276	+1,49,595	7,14,032	+1,32,234
1924-25 ...	3,44,67,230	+49,33,241	7,12,360	+1,32,084	8,90,063	+1,76,031
1925-26 ...	3,95,23,015	+50,55,785	7,23,111	+10,751	10,38,990	+1,48,927
1926-27 ...	4,77,81,743	+82,58,628	8,86,602	+1,63,491	12,58,851	+2,19,861

Progress of the Madras Central Urban Bank, Limited, during the five years ended the 30th June 1927.

Years.	Share capital paid up.		Deposits and other borrowings (including overdrafts).	
	Amount.	Increase as compared with previous year.	Amount.	Increase as compared with previous year.
(1)	(2)	(3)	(4)	(5)
	RS.	RS.	RS.	RS.
1922-23 ...	5,25,550	+2,100	77,69,626	+10,44,121
1923-24 ..	5,25,120	+70	83,50,167	+5,80,541
1924-25 ...	5,94,700	+69,580	1,00,80,867	+17,30,700
1925-26 ..	5,92,470	−2,230	1,25,82,219	+25,01,352
1926-27 ...	5,95,770	+3,300	1,16,96,648	−8,85,571

Years.	Total working capital (excluding building and other funds).		Book profit.		Reserve fund after audit.	
	Amount.	Increase as compared with previous year	Amount.	Increase as compared with previous year.	Amount.	Increase as compared with previous year.
	(6)	(7)	(8)	(9)	(10)	(11)
	RS.	RS.	RS.	RS.	RS.	RS.
1922-23 ...	85,44,676	+11,03,809	1,33,568	−4,553	3,84,337	+34,337
1923-24 ...	91,60,287	+6,15,611	1,56,705	+23,137	3,23,098	+38,761
1924-25 ...	1,10,60,567	+19,00,280	2,10,298	+53,593	4,36,929	+1,13,831
1925-26 ...	1,36,74,689	+26,14,122	1,91,838	−18,460	6,00,000	+1,63,071
1926-27 ...	1,28,92,418	−7,82,271	2,06,895	+15,057	7,00,000	+1,00,000

Overdraft with the Imperial Bank.

26. Out of the total overdraft of Rs. 65 lakhs allowed by the Imperial Bank, which excludes overdraft granted against Government promissory notes to the Madras Central Urban Bank and the Christian Bank, Rs. 54·31 lakhs was allotted to the Banks as compared with Rs. 50·26 lakhs in the previous year. As against Rs. 4·76 lakhs drawn on 30th June 1926 from the overdraft account, the amount drawn on the last day of the year under report was Rs. 14·57 lakhs of which Rs. 7·32 lakhs was drawn by the Madras Central Urban Bank, while on the last day of the previous year no part of the overdraft was drawn.

Fluid resources.

27. During the year, the Government issued orders definitely fixing the standard of fluid resources to be maintained by Central Banks in respect of their commitments.

Deposits from special sources and individuals.

28. I have permitted Central Banks to accept public trust funds, such as those which come under the purview of the Religious Endowments Act. The aggregate borrowings of all the Central Banks as special deposits from Local Boards, etc., were as stated below :—

	On 30th June 1926.	On 30th June 1927.
	RS.	RS.
1. Railway cess	61,24,524	65,71,877
2. Security deposits of employees and contractors of local boards and municipalities	13,11,576	20,58,604
3. Provident Fund of employees of local boards and municipalities	13,70,568	22,33,484
4. Surplus general funds of local boards and municipalities	34,94,700	43,59,489
5. Jail contractors	68,450	57,790
6. Abkari contractors ...	7,01,705	8,98,561
7. Security deposits of Government employees ...	28,761	56,722
8. Civil Court deposits ...	33,945	84,556
9. Pilgrim tax, forests, etc. ...	15,191	12,722
10. Lanka, toll and toddy contractors	1,47,986	28,320
11. Religious endowments fund.	...	7,187
Total ...	1,32,97,406	1,63,69,316

Of these special deposits, the District Banks including the Christian Co-operative Central Bank held Rs. 138·62 lakhs as against Rs. 102·88 lakhs in the previous year though in the Provincial Bank these deposits showed a comparative fall. The deposits of individuals including a very small amount from joint stock banks were Rs. 157·30 lakhs in the district banks. Both these items put together, formed 62 per cent of their total working capital as compared with 59·95 in the previous year. Their borrowings from the Apex Bank were Rs. 73·60 lakhs against Rs. 60·87 lakhs in the preceding year. This amount is 16 per cent of the District Banks' total working capital whereas in the previous year the borrowings from the Apex Bank represented only 14 per cent of that year's working capital.

I have already stated in paragraph 15 above that the heavy surpluses in the movement noticed in the previous year has mostly been utilized. The total working capital of all the financing institutions, exclusive of the reserve fund of the Apex Bank amounted to Rs. 599·74 lakhs. Of this amount Rs. 495·77 lakhs as against Rs. 397·37 out of Rs. 526·97 lakhs in the previous year was outstanding as loans. Of this difference of nearly Rs. 104 lakhs, the actual surplus in the movement comes to Rs. 67·98 lakhs as shown below :—

		RS.
Investment in	Government promissory notes and bonds	48·89
Do.	Imperial Bank	4·56
Do.	other joint stock banks ...	4·02
Do.	post office cash certificates ...	·23
Do.	other provinces	10·28
	Total ...	67·98

I have not taken into account the surplus investments within the movement, viz., Rs. 17·30 lakhs deposited by the district banks in the Apex Bank and Rs. 15·67 the cash on hand and bank on 30th June 1927, because the former is already shown in the Apex Bank's surplus and the latter is required for purposes of fluid resources. It will therefore be seen that a portion of the surpluses of the last year as well as the further increments to the working capital during the year have been employed in the movement. The Apex Bank and many of the district central banks made strenuous efforts to have the surpluses employed in the movement. The Apex Bank offered a rebate of ½ per cent on interest for loans of Rs. 3 lakhs taken from it during the year and some of the central banks took advantage of this concession. The existing surpluses are mostly confined to the Apex Bank, Madura-Rāmnād, Coimbatore, South Kanara, Christian, Trichinopoly, Cocanada, Vizagapatam, and the two central banks in the Tanjore District.

Net profits.

29. The profits of central banks are shown in statement A. With the exception of the four central banks in the Ceded Districts and the South Kanara District Bank the remaining banks will be in a position to declare the maximum dividend of 9 per cent. On the whole, it may be said that the year was one of general prosperity so far as the profits of the central banks are concerned.

Demand, Collection Balance.

30. When describing the general progress of the movement, I have remarked at paragraph 14 of the report, that the position of the financing banks from the point of demand and collection suffered a deterioration. I have detailed in Appendix 4-II the percentages outstanding at the end of the year of principal overdue, of interest still overdue out of the interest overdue on 30th June 1926 and of interest overdue on 30th June 1927 out of the interest which fell due during the year. The district banks of Bellary, Chittoor and Cuddapah showed very heavy overdues under principal, amounting to 59·34, 64·32 and 65·57 per cent, respectively. It is to be regretted that a few central banks, for example, the Anantapur District Bank, have got into the habit of giving extensions for the dues or to raise the original period for which loans were granted wholesale without any demand from the primary societies. The effect of such extensions is to show a fictitious figure of overdue loans and to weaken the sense of moral obligation on the part of societies to repay loans promptly.

The Madras Central Urban Bank.

General.

31. The transactions of the bank during the last five years are exhibited in the tabular statement published in paragraph 25 of the report. Although the working capital was less than in the previous year, the profit was greater. During the year under report, the bank advanced loans to Central Banks of Rs. 46·92 lakhs compared with Rs. 20·10 lakhs in the previous year and curtailed its borrowings from individuals and other sources by Rs. 9·49 lakhs. There was a diminution of the surplus funds earning a lower rate of interest than loans given to central banks.

Share capital.

32. The total share capital of the bank rose to Rs. 5,93,770 from Rs. 5,92,470. During the year three preferential shares of individuals were redeemed and additions to the share capital contributed by central banks were made to the extent of Rs. 3,600—(Rs. 2,600 by the Aska Bank and Rs. 1,000 by the Kurnool Bank). The bank has yet to redeem 34 preference shares out of the 37 for which permission was granted in the year under report. The number of shares held by individuals and district banks at the end of the year were 184 and 5,689 as against 187 and 5,653 in the previous year.

Deposits and borrowings.

33. The volume of transactions under deposits was comparatively smaller than in the previous year. The deposits of individuals were reduced during the year to Rs. 47·59 lakhs from Rs. 58·60 lakhs and the special deposits of local boards,

municipalities, etc., went down to Rs. 25·07 lakhs from Rs. 30·09 lakhs and the deposits of joint stock banks to Rs. 3·15 lakhs from Rs. 3·92 lakhs. The deposits and borrowings of all kinds amounted to Rs. 116·97 lakhs against Rs. 125·82 lakhs in the previous year. In addition to the usual overdraft granted by the Imperial Bank, the bank had an extra accommodation of Rs. 10 lakhs on the security of the Government promissory notes held by it. The operations of the bank on the overdraft account were Rs. 333·38 lakhs under receipts and Rs. 310·36 lakhs under repayments as compared with Rs. 316·02 lakhs and Rs. 323·67 lakhs, respectively, in the previous year.

Loans.

34. The value of loans issued by the bank during the year amounted to Rs. 58·37 lakhs (which includes Rs. 11·45 lakhs given to individuals) as against Rs. 24·42 in the previous year while the loans repaid to the bank amounted to Rs. 47·65 lakhs against Rs. 47·44 lakhs in the previous year. The total of loans outstanding amounted to Rs. 74·73 lakhs of which Rs. 1·12 lakhs only was due from individuals, as compared with Rs. 62·94 lakhs in the previous year.

Indebtedness of primary societies.

35. It was stated in the previous report that Rs. ·06 lakh was outstanding on 30th June 1926 against four societies whose liabilities had not been transferred to the district banks. This figure has been reduced to Rs. ·05 lakh on the last day of the year under report.

(b) *Agricultural Societies.*

Number.

36. The number of agricultural societies of all types registered and liquidated during the year and working on the last day of the year is given in Appendix 11.

Class (i).—Credit societies.

Number.

37. At the beginning of the year there were 9,822 societies. 1,230 societies were registered during the year as against 695 in the previous year, and one society was brought in by transfer while the registration of 44 societies was cancelled and 9 societies were removed by transfer to other classes thus bringing the number to 11,000 at the end of the year. Of these 46 societies were on limited liability basis. Thirteen of the societies registered during the year were on the basis of limited liability, comprising 6 seed societies, 1 grain bank, and 4 land mortgage banks.

Working capital.

38. All the agricultural credit societies had an aggregate working capital of Rs. 489·52 lakhs as against Rs. 398·23 lakhs in the previous year. The paid-up share capital in them rose from Rs. 48·91 lakhs to Rs. 58·37 lakhs and deposits of individuals from Rs. 161·7 lakhs to Rs. 19·82 lakhs of which Rs. 7·15 lakhs was from members and Rs. 12·68 lakhs from non-members as against Rs. 6·60 lakhs and Rs. 10·11 lakhs respectively in the previous year. The borrowings from Central Banks and Government rose from Rs. 303·25 lakhs and Rs. 6·14 lakhs to Rs. 375·56 lakhs and Rs. 8·12 lakhs, respectively. The progress during the year under all heads is fairly good. Of the amounts shown as having been borrowed from Government Rs. 62,000 relates to debentures of Land Mortgage Banks and the remainder has been borrowed by the depressed and backward class societies.

Expansion.

39. The expansion to the agricultural credit movement on account of the registration of new societies and the consolidation in the old societies is as follows:—

Particulars.	Increase.	Accounted for by societies registered	
		During the year.	Before 1st July 1925.
Number of members	59,751	30,285	29,466
	RS.	RS.	RS.
Paid-up share capital	9,45,736	2,70,175	6,75,561
Deposits by individuals	3,11,225	8,077	3,03,148
Loans from District Central Banks	71,92,849	21,11,067	58,17 820
Loans from Government	1,98,027	59,764	1,38,263
Reserve Fund	4,56,026	...	4,56,026

When comparing the development which took place during the year with that of the previous year it is evident the former is remarkable from every point of view. Taking societies registered before the year under review, the districts of Chingleput, Gōdāvari East, Kistna, Tanjore, Tinnevelly and Trichinopoly have shown an appreciable advance in the matter of share capital and individuals' deposits. In the older societies of Chittoor and Kanara South, a perceptible retardation under all the heads except reserve fund has taken place.

Profits.

40. As against the divisible profits of Rs. 6,67,688 earned by agricultural societies during the previous year they have earned Rs. 9,25,842

in the year under report. The unrecouped losses which amounted to Rs. 8,23,745 in the preceding year became Rs. 9,51,495. It will be significant that whereas the increase in the divisible profits was considerably more than that in the previous year the rise in the unrecouped loss was more or less equal to that of the preceding year. The book profits of all the societies was Rs. 34,04,471 as against Rs. 27,66,463. The real loss or the loss including overdue interest as a good asset amounted to Rs. 30,882, the corresponding amount for the preceding year being Rs. 26,580. Four hundred and sixty-eight out of the 11,000 societies had not started work during the year. Of the remaining 10,532 societies, 4,940 worked at loss (excluding overdue interest) against 4,656 in the previous year. Among them 1,153 societies had worked at a real loss of Rs. 30,882 as per balance sheet. Of these societies 507 were societies which commenced work during the year, the loss in their case amounting to Rs. 6,060 and the remaining 646 societies which were old societies were responsible for a loss of Rs. 24,822. This amount works at an average of Rs. 38 per society, the corresponding average for the previous year being Rs. 27 per society.

Loans.

41. A reference to Appendix 2 will show the loans issued during the year and outstanding at the end of the year, classified according to purpose and value, and period and security, respectively.

I have compared in the following statement the amount of loans given during the last five years, according to the nature of the purpose with the total number of members and the working capital.

Loans granted by agricultural societies (of all types) classified according to purpose.

Year.	Number of members.	Working capital.	Loans for productive purposes.		Loans for redemption of prior debts.		Loans for non-productive purposes.		Total loans.	
			Number.	Amount.	Number.	Amount	Number.	Amount.	Number.	Amount.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		IN LAKHS RS.		IN LAKHS RS.		IN LAKHS RS.		IN LAKHS RS.		IN LAKHS RS.
1922-23 ...	386,264	270·54	109,961	85·66	27,504	57·76	4,938	3·56	142,453	126·98
1923-24 ...	454,033	320·85	130,273	100·83	30,989	44·56	5,123	3·64	166,485	149·47
1924-25 ...	509,536	365·73	136,062	109·11	31,247	46·60	8,317	2·62	170,626	158·33
1925-26 ...	548,568	407·46	131,765	114·89	30,631	49·09	3,955	8·60	166,351	167·58
1926-27 ...	612,220	501·00	148,600	143·98	46,077	89·34	3,388	3·25	198,065	236·57

It will be seen that the loans given for non-productive purposes, both in number and amount, were less than in the preceding year and also for many years past and considering the notable advance in the membership and working capital during the year and the comparatively large amount of loans given, this amount is not unreasonably high. The number and amount of loans given for productive purposes and discharge of prior debts were much more than in any of the previous years and it is satisfactory to observe that loans for marriages and litigation have fallen materially. An examination of the loans given for litigation during the years shows that they were issued owing to an ignorance of the by-laws. Instructions have been issued to draw the attention of the societies to their by-laws and to put a stop to the issue of these loans.

42. The total loans granted on the security of immovable property and outstanding was Rs. 215·41 lakhs as against Rs. 165·78 lakhs in the previous year. Of this the amount given by the Land Mortgage Banks was Rs. 1,97,352. The total amount of loans on the security of movables outstanding amounted to Rs. 7·04 lakhs as against Rs. 2·53 lakhs outstanding at the end of the previous year. Of this amount Rs. 6·19 lakhs is held by agricultural credit unlimited societies and Rs. 72,344 by agricultural loan and sale societies. Loans on the pledge of agricultural produce or standing crops are gradually taking their place in the movement and they are becoming particularly popular in Chingleput, Gōdāvari East, South Arcot, Gōdāvari West and Tanjore.

Arrears.

43. The usual statement comparing the percentage of balance to demand of loans due to agricultural credit societies is given below:—

Year.	Demand under principal in the year.	Amount overdue.	Percentage of columns (3) to (2).	Interest overdue at the end of the previous year.	Interest overdue at the end of the year out of the amount in column (5).	Percentage of columns (6) to (5).	Interest accrued and fallen due during the year.	Balance overdue at the end of the year out of the amount in column (8).	Percentage of column (9) to (8).
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	RS.	RS.		RS.	RS.		RS.	RS.	
1922-23 ...	1,37,95,313	49,61,255	35·96	8,49,820	3,94,176	48·38	29,68,397	7,48,359	31·59
1923-24 ...	1,63,95,758	68,35,671	41·69	11,32,081	5,67,465	50·12	27,65,129	9,60,591	34·73
1924-25 ...	2,01,56,716	84,56,494	41·95	15,36,156	7,60,149	49·48	32,05,196	11,48,650	35·88
1925-26 ...	2,33,56,963	1,07,79,319	46·15	19,45,249	10,47,861	53·87	36,82,186	14,67,600	38·23
1926-27 ...	2,65,62,889	1,21,29,503	45·66	25,04,015	13,49,203	53·88	39,77,837	16,44,556	41·34

As compared with the previous year it may be viewed with satisfaction that the percentage of arrears as far as principal is concerned, has gone down. The percentage of uncollected arrear interest to the demand remained almost the same as in the previous year and that of current interest has slightly increased.

In all districts except Ganjām, Gōdāvari East, Gōdāvari West, Guntūr, South Kanara, Kistna, Nellore, Tinnevelly and Vizagapatam the percentage of principal overdues were more than the Presidency average, viz., 41·92. The primary societies in the district of Cuddapah accounted for the maximum of arrears, viz., 81·97 per cent and next come the Nilgiris with 77·31 per cent, Chittoor with 74·93 per cent, Salem with 68·26 per cent, Anantapur with 61·78 per cent and South Arcot with 60·11 per cent. The districts in which the principal arrears were less than 20 per cent were Ganjām (15·94) and Gōdāvari West (16·65) and the co-operators there are to be congratulated. Speaking comparatively, North Arcot, Chingleput and Kurnool have on the figures quoted done better than in the previous year and Coimbatore, Madura and Trichinopoly have fallen off. But it must be pointed out that in Kurnool and Chingleput the societies granted extension for a little over a lakh of rupees. As regards interest, collections of current interest were satisfactory in the districts of Ganjām, Vizagapatam and Gōdāvari East and in arrear interest Gōdāvari West, Guntūr and Kistna showed the best results. Collections were bad in Cuddapah, Chittoor, Anantapur, Kurnool, the Nilgiris and Salem. It seems necessary that the District Federations at Cuddapah and Chittoor which are the two worst districts, both in respect of principal and interest arrears notwithstanding a favourable season, concert measures immediately, materially to reduce these overdues and that not by wholesale extensions but by collecting the amounts due. I am glad to observe that all the districts in the circars have done even better than in the previous year. In Chingleput and Kurnool societies granted an extension of time for repayment of the principal demand and in their turn the societies have got the necessary extension for corresponding amounts in respect of the demands made by the central banks. But in North Arcot, South Arcot, Kanara South, Malabar and Salem, the extensions given by the central banks to societies are out of all proportion to those granted by primary societies to members, as it was in the case of some of the same districts for the last two years.

It has been pointed out more than once that such extensions are irregular.

In the last two reports the progress of collection in six of the major provinces of British India as compared to loans outstanding at the beginning of the year, and together with the amount disbursed during the year, was exhibited as there was no uniformity in determining the overdues with reference to the demand. I have adopted the same procedure this year also.

—	Percentage of amounts repaid by members.									
	To amount outstanding at the beginning of the year.					To amount outstanding at the beginning of the year *plus* the amount disbursed during the year.				
	1921–22.	1922–23.	1923–24.	1924–25.	1925–26.	1921–22.	1922–23.	1923–24.	1924–25.	1925–26.
Madras ...	51·3	45·1	44·6	41·9	41·9	29·6	27·4	27·3	27·0	27·2
Bombay	64·3	71·9	72·5	70·6	94·1	35·4	45·2	39·7	39·3	42·6
Bengal ...	28·8	24·5	22·5	42·3	48·4	20·9	18·1	15·9	26·2	28·3
Burma ...	45·6	43·8	34·7	35·8	36·6	27·9	27·9	23·8	26·1	25·4
Panjab ...	26·7	26·5	32·5	37·6	38·9	18·5	19·6	22·3	23·0	24·3
Central Provinces and Berar ...	42·7	46·6	50·3	45·4	40·7	30·9	31·0	35·6	28·7	26·1

It will be apparent from the above statement that Madras comes third in rank and considering the large amount lent out for long terms up to ten years I cannot regard this as entirely unsatisfactory.

Collection work in Unions.

44. I give below a list of supervising unions in the Presidency which have been working for some time and have very small arrears due by members to the affiliated societies, viz., below 15 and 12 per cent for principal and interest respectively.

District.	Name of Union.	Percentage of arrears.			
		Principal.		Current Interest.	
		1925–26.	1926–27.	1925–26.	1926–27.
Bellary ...	Harpanahalli ...	22·62	9·49	22·04	7·46
Ganjām ...	Jagannadaprasad	1·21	5·64	28·57	10·53
	Russellkonda ...	19·13	14·16	16·74	11·19
	Amuthalavalasa	7·08	1·98	6·33	8·49
	Arasavalli ...	12·82	9·03	10·88	8·94
Gōdāvari (East) ...	Alamuru ...	11·65	14·15	11·32	12·22
	Razole ...	19·54	8·71	27·47	8·34
Gōdāvari (West)	Ellore ...	15·11	6·45	19·59	10·75
Tinnevelly ...	Ottapidaram ...	0·29	1·08	0·34	1·98
Vizagapatam ...	Vizianagram ...	11·79	10·97	1·82	6·54

It will be observed that of these one is in a Tamil District, one in the Kanarese area and the rest are Telugu.

Special credit should be given to Ottapidaram Union in the Tinnevelly District and Vizianagram Union in the Vizagapatam District as they have appeared in the list for three successive years.

Classification of societies.

45. This year I have classified societies affiliated to Unions into A, B, C, D, E and F on the basis of the percentage of overdues (from members) to demand, as under:—

Class A up to 5 per cent of overdues.
B „ 30 „ „
C „ 45 „ „
D „ 60 „ „
E above 60 „ „
F societies which have granted no loans within the last 12 months including all dormant societies.

A classification in the above manner of agricultural credit unlimited liability societies affiliated to unions in each district is published as Appendix No. 5. II.

The districts of Tinnevelly, Vizagapatam, Ganjām, Guntūr, Kistna, Gōdāvari East, Gōdāvari West and Coimbatore contain more than 100 societies in A class.

Classes (ii), (iii) and (iv).—Societies for Purchase, Purchase and Sale, Production and Production and Sale.

46. The transactions of the agricultural societies of the above classes are shown in Appendix No. 6.

Class (ii).—Purchase, Purchase and Sale.

47. At the beginning of the year there were 98 societies to which were added 18 societies by registration and three by transfer from other classes. The registration of three societies was cancelled. Thus there were 116 societies at the end. These societies may be further classified as below:—

Loan and sale societies	38
Wholesale societies	6
Trading unions	26
Agricultural stores	26
Agricultural manure, implements, etc., supply societies	20
	116

The sales in these societies during the year amounted to Rs. 1,51,429 as against Rs. 1,73,531 in the previous year. The sale of members' products for commission amounted to Rs. 3,49,717 compared with as Rs. 4,75,146 in the preceding year and the savings effected therefrom by the members were valued at Rs. 3,823. The loans advanced on the pledge of movables came to Rs. 2,71,518, the corresponding figure for the previous year being Rs. 2,18,592.

There was a decline in the trading activities, but it cannot be said that it was general because the loan and sale societies are all practically new and several have not got into working order as yet. I have elsewhere referred to the fact that the approval of Government to the rules framed for the sanction of loans to these societies for building godowns, was received only in March last and there was therefore very little time to utilize these loans and commence business. For this reason the loans drawn during the year amounted to Rs. 5,800 only.

The total working capital of all these societies and their net profit and loss, were Rs. 6,65,296, Rs. 11,211 and Rs. 27,567 as against Rs. 5,38,613, Rs. 10,536 and Rs. 58,561 respectively in the previous year.

The name of the Tiruppur Loan and Sale Society in Coimbatore District deserves special mention. It has a godown for stocking cotton and other agricultural products brought in by the primary societies affiliated to it. The Shiyali Agricultural and Industrial Society in Tanjore District had to be eventually liquidated during the year under review.

Class (iii).—Production.

48. There are no societies under this class.

Class (iv).—Production and Sale.

49. At the beginning of the year there were five societies in the class and during the year 11 were registered which brought up the total number to 16 at the end. They were composed of four agricultural and industrial societies, one dairy society and 11 milk supply societies. The total working capital was Rs. 1,69,186 and the net profit and loss were Rs. 3,001 and Rs. 17,051 respectively against Rs. 1,48,526, Rs. 4,332 and Rs. 13,901 respectively in the previous year. The entire loss is contributed by the Tindivanam Agricultural and Industrial Society in the South Arcot District

which I am sorry to say has added Rs. 3,150 during the year to the already unrecouped loss Rs. 13,901. The general body of the society should consider seriously the increasing loss sustained year after year and take immediate steps either to mend or end the institution. The other society, namely, the Kallakurichi Agricultural and Industrial Society in the same district has done very well during the year. The paid-up share capital of members rose from Rs. 40,895 in the previous year to Rs. 41,180. The total income of the main factory and the three branches was Rs. 21,630 and their expenditure amounted to Rs. 19,612 thus earning a net profit of Rs. 2,018. It has repaid to Rs 769 to Government out of the State Aid of Rs. 18,600 granted in the previous year. The society has plant for hulling paddy and decorticating groundnut both in the main factory and the branches and also undertakes sugarcane crushing and manufacture of jaggery. The Pallapalaiyam Agricultural and Industrial Society, Ltd., in the Coimbatore District had a paid-up share capital of Rs. 7,328 by twenty-nine individuals and nine societies. The society crushed sugarcane and manufactured jaggery and also hulled paddy for its members as in the previous year. The gross earnings of the society amounted to Rs. 4,136 and its net profit Rs. 686.

Joint purchase and sales.

50. The joint purchases made during the year in credit societies were Rs. 1,58,293 and the savings derived therefrom by members concerned were estimated at Rs. 5,197 against Rs. 1,78,804 and Rs. 7,254 respectively in the previous year. In the matter of advances on the pledge of produce and standing crops there was a rise from Rs. 2,45,748 to Rs. 6,62,239. The joint purchase of manure and other agricultural requisites including monsoon ploughs alone amounted to Rs. 31,374 as compared with Rs. 33,233 in the preceding year.

The aggregate joint sales of members' products effected during the year amounted to Rs. 1,35,747 and the approximate gain resulting therefrom to members, was Rs. 4,632 as compared with Rs. 13,24,979 and Rs. 3,08,171 respectively in the preceding year. The heavy fall is due to the failure of joint sale of cardamons in the cardamon banks situate in Uttamapalaiyam area in Madura District. The reason for this has not yet been reported to me but it is possible that

the difficulties experienced by the members last year in selling direct did not exist during the year.

Class (v).—Cattle Insurance.

51. To the three societies already existing at the end of the previous year one was added by registration and thus the total became four at the end of the year. Their transactions are shown in statement E appended. During the year the Mukanthagiri Cattle Insurance Society had five cattle insured for Rs. 105 paying a premium of Rs. 5-10-6. The other societies did not begin to work. This is hardly encouraging but no serious attempts were made during the year to push this form of co-operation and it is not likely to expand rapidly unless a considerable impetus is given by the official staff.

Class (vi).—Other forms.

52. At the beginning of the year 250 societies existed in this class. During the year fifty-one societies were registered and three societies were brought in by transfer, while four were removed by transfer and so the number in this class at the end of the year was 300, details of which are given below :—

	No.
Societies for tenants and depressed classes lease societies	258
Irrigation societies (Kudimaramat)	12
Agricultural demonstration	13
Landholders' lease society	1
Salt licensees	1
Agricultural Implements	1
Land reclamation	9
Labour contract...	4
Building society	1
	300

As usual the transactions of the tenants societies are described in paragraph No. 68 relating to the activities of the depressed classes societies. As regards irrigation societies otherwise called Kudimaramath societies it may be stated that only four societies in the Tanjore District did some work in the clearance of silt from the irrigation channels. The thirteen agricultural demonstration societies are situated in Trichinopoly (4), in Tanjore (2), in Gōdāvari East (4), in South Kanara (1), in Salem (1) and in Coimbatore (1). The demonstration societies in Tanjore and Trichinopoly took on lease 41·13 acres of land and cultivated in partly according to time honoured methods and partly by improved methods. They were able to demonstrate that the profits accruing by adopting the improved methods were materially greater than by cultivating according to the old methods. The societies after paying the lease paddy to the owners of the land concerned and meeting the working expenditure, were able to make an aggregate profit of Rs. 943 of which the Sivagnanam Demonstration Society at Lalgudi in the Trichinopoly District earned Rs. 698. The Pallapalaiyam Agricultural Society at Coimbatore cultivated sugarcane and earned a profit of Rs. 51. The active assistance of the officers of the Agricultural Department contributed materially to the success of these societies. The remaining societies did not do any work as they were started late in the year. I have already dealt with land reclamation and labour contract societies in paragraphs 21 and 20 of the report.

(c) *Non-Agricultural Societies.*

Class (i).—Credit Societies.

Number of societies.

53. There were at the end of the year 1,115 societies of this class as compared with 1,073 at the beginning. Fifty-seven societies were registered during the year, five were brought in by transfer from other classes and the same number of societies were transferred to other classes. Fifteen societies were dissolved during the year. Of the 1,115 societies at the end of the year 790 were on limited liability and 225 on unlimited liability basis.

Membership and transactions.

54. There was substantial progress all round. The membership rose from 170,592 to 184,730, the paid-up share-capital from Rs. 46,07,803 to Rs. 52,47,429 the deposits by individuals from Rs. 88,11,189 to Rs. 1,03,52,148 and the working capital from Rs. 1,67,90,256 to Rs. 1,94,88,253. As usual the non-members' deposits exceed the members' deposits, the former being Rs. 57,29,564 and the latter Rs. 46,22,584. When compared with that of last year, the non-members' deposits show an increase of Rs. 7,43,270 which is an indisputable testimony of the public confidence even in urban societies on limited liability. The

net divisible profit for the year was Rs. 7,03,149 as compared with Rs. 6,21,736 for the previous year. The book profit was Rs. 11,89,576 and the real loss Rs. 1,826 as compared with Rs. 10,27,459 and Rs. 1,877 in the preceding year.

The following statement shows the sources from which limited liability credit societies obtained their funds :—

	1926-27. In lakhs	1925-26. In lakhs
	RS.	RS.
Share capital	50·16	43·90
Members' deposits	44·88	37·17
Non-members' deposits	55·41	47·8
Loans from Central Banks ...	22·70	20·67
Reserve fund	10·22	8·32
From other societies	0·99	·29
Total ...	184·36	158·15

The proportion of borrowings from Central Banks to the entire working capital during the past three years is given below :—

1924–25	15·43
1925–26	13·07
1926–27	12·31

It will be apparent from the above that limited liability credit societies are gradually developing their own resources, which is a healthy sign of the progress of the movement in urban areas.

Expansion.

55. The increase during the year on account of (1) the formation of new societies in the year and (2) the development of the societies registered before the year is exhibited in the following statement :—

—	Total increase or decrease.	Accounted for by societies registered.	
		During the year.	Before 1st July 1926.
Number of members	14,138	2,770	11,368
	RS.	RS.	RS.
Paid-up share capital	6,39,626	50,668	5,88,958
Deposits by individuals	15,40,959	28,291	15,12,668
Loans from Central Banks, etc. ...	2,94,448	58,469	2,35,979
Loans from Government	118	...	118
Reserve fund	2,23,082	...	2,23,082

There has been greater increase in the deposits of individuals in the older societies than in the previous year, viz., Rs. 15,12,668 as against Rs. 14,89,750. This is fairly satisfactory. The increase of borrowings from Central Banks is mainly confined to the Districts of Chingleput, Madras and Madura and it is believed it is only a temporary phase.

Arrears.

56. The percentage of balance to demand is as follows:—

Year.	Principal.	Arrear interest.	Current interest.
1925–26	17·52	46·24	16·52
1926–27	17·55	48·94	16·49

Except for a slight deterioration in the collection of arrear interest, the percentages of overdues to demand both under principal and current interest remained almost the same as in the previous year. Appendix No. 5 gives details for each district. It will be observed therefrom that Anantapur, Chingleput, Madras, Madura, the Nilgiris, Tinnevelly and Trichinopoly have done well, although there has been an increase in the percentage of arrear interest.

Fluid resource.

57. Eighty-three urban societies on limited liability basis holding more than Rs. 20,000 as deposits came under the operation of G.O. No. 1237, Development, dated 29th August 1923. Of these only four failed to maintain the requisite fluid resource for long periods and they were warned that they must strictly comply with the Government Order quoted above.

Thrift societies.

58. Fifty-eight societies on a thrift basis mainly consisting of Adi-Andhras in the districts of Gōdāvari West, Kistna and Kurnool have accumulated savings in the shape of share capital to the extent of Rs. 24,344. Of this 19,697 have been invested.

The Mount Road Firm Employees Society held Rs. 4,353 as Provident Fund and Rs. 206 as share capital. Apart from the above there were 115 societies in South Kanara District for field-labourers and fishermen on thrift basis with a paid-up share capital of Rs. 31,446 and deposits of all kinds come to Rs. 3,243. However, in order to meet emergencies loans were granted to members in these societies ordinarily not exceeding their savings which amounted to Rs. 49,081.

Wage-earners' societies.

59. The number of credit societies for wage-earners is exhibited in the statement given below:—

Societies for	Number of societies			
	At the beginning of the year.	Registered during the year.	Cancelled during the year.	At the end of the year.
Government servants	172	23	1	194
Municipal employees (superior)	47	5	...	52
Municipal employees (inferior).	46	2	1	47
Factory employees	7	3	1	9
Total ...	272	33	3	302

Classes (ii), (iii) and (iv).—Societies for Purchase, Purchase and Sale, Production, and Production and Sale.

Number of societies.

60. At the beginning of the year there were 169 societies belonging to the above classes. Forty societies were registered during the year and four societies were brought in by transfer from other classes and the registration of seven societies was cancelled thus bringing the total number to 206 at the end of the year. They are as under:—

		No.
(1)	Stores societies	86
(2)	School and college stationery societies ...	26
(3)	Weavers	50
(4)	Trading unions	6
(5)	Hostel societies	3
(6)	Cottage industries	1
(7)	Fishermen	7
(8)	Coir workers	9
(9)	Basket makers	1
(10)	Salt production and sale, and licensees ...	2
(11)	Slate makers	1
(12)	Ayurvedic pharmacy	1
(13)	Khaddar cloth stores	6
(14)	Brass vessels makers	1
(15)	Dairy societies	1
(16)	Match works	1
(17)	Toy makers	2
(18)	Soap stone and quarry workers	1
(19)	Shepherds'	1
		206

61. There was an increase in the number of these societies from 108 at the beginning of the year to 143 at the end. Sale of goods to members amounted to Rs. 21·98 lakhs as compared with 22·07 lakhs in the previous year. It is noticed that the transactions in Madras, Madura and Nilgiris districts have fallen materially and that in the remaining districts they improved generally. The fall in the sales of the Triplicane Urban Co-operative Society was particularly large. The value of stock bought in all stores was Rs. 21·69 lakhs against Rs. 21·43 lakhs in the previous year. The working capital increased from Rs. 5·26 lakhs to Rs. 5·71 lakhs. The divisible profit fell from Rs. 65,377 to Rs. 43,085 and the net loss incurred by some societies slightly increased from Rs. 19,051 to 19,938. Societies in class (*iv*) (other than weavers) increased from 9 to 11 and their transactions are shown in Appendix No. 8, section II. There has been a steady increase in the transactions of these societies. The value of goods sold increased from Rs. 2,593 to Rs. 5,267. Stock bought amounted to Rs. 3,857 against Rs. 1,659. Their working capital, divisible profit and the net loss incurred were Rs. 14,041, Rs. 2,233 and Rs. 182 against Rs. 12,577, Rs. 369 and Rs. 465, respectively.

Co-operative stores, stationery societies, purchase, purchase and sale, trading unions and hostels.

62. The transactions of weavers' societies are exhibited in detail in section III-A and B of Appendix No. 8. Their number remained the same at the end of the year as at the end of last year, viz., 52. The value of raw material purchased amounted to Rs. 1,58,796 and the sale to Rs. 1,48,741. The value of finished products of members bought in by societies and those prepared for the market increased from Rs. 36,004 to Rs. 44,760. The net divisible profit increased from Rs. 3,119 to Rs. 3,442 and the total net loss incurred was Rs. 7,893 as compared with Rs. 6,667 in the previous year.

Weavers' societies.

Apart from the above classes of societies for weavers there were 66 credit societies which contained more than 60 per cent of weaver members and their transactions are detailed in section III-C of Appendix No. 8. Their working capital increased from Rs. 3,47,082 to Rs. 3,99,731, and the divisible profit from Rs. 5,769 to Rs. 6,297. These societies have not done much of joint purchase or sale.

The special inspector posted for training in the Industries Department has completed his training and is now attached to the Special Officer for the survey of cottage industries.

Class (vi).—Other forms.

63. At the beginning of the year there were 154 societies belonging to this class. Twenty-six were registered during the year and six were brought in by transfer. The registration of two of the societies was cancelled during the year and four societies were removed by transfer to other classes. Thus there were 180 societies at the end of the year. Of these, 109 are building societies, 53 labour contract societies, five fishing lease societies, six printing societies, two benefit fund societies, one dairy society, one society for supply of electric power, one shell workers and two sheep-breeding and penning societies.

Number of societies.

64. The number of building societies increased from 94 at the beginning of the year to 109 at the end. Sixteen societies were added by registration and the registration of one was cancelled during the year. The paid-up share capital of these societies increased from Rs. 5,37,268 to Rs. 6,79,797.

Building societies.

During the year 44 societies were accommodated with loans from Government to the extent of Rs. 3,82,405. Repayments made during the year amounted to Rs. 45,125. The total amount of loan due to Government from these societies on the last day of the year was Rs. 13,69,154. The total number of houses constructed is 681 and the number under construction is 265. Four hundred and fifty-seven loans were issued to the members to the extent of Rs. 5,42,565 as against 386 and Rs. 4,18,189 of the last year. There can be no doubt from the foregoing that the public in urban areas are fast becoming sensible of the benefits and importance of this type of society.

65. The two benefit fund societies referred to above are the Madras Postal and Railway Mail Service Benefit Fund Society and the East Gōdāvari Local Fund Servants Benefit Fund Society. The main object of these institutions is to provide the wage earners on their retirement or their heirs in the event of their death with lump sum gratuities out of calls made on the members. Of late there has been a large demand for such societies from Government servants, Local Boards employees and the employees of firms, etc., but I do not consider that they are sound business concerns and have therefore declined to register any more.

Mutual benefit societies.

66. Printing societies have been established in six districts, Ganjām, South Kanara, Madras, Rāmnād, Tanjore and Trichinopoly. The transactions of the societies are exhibited below :—

Printing societies.

	RS.
Paid-up share capital	30,193
Reserve fund	6,409
Borrowed capital	40,117
Estimated cost of machinery on 30th June 1927	42,542
Sale of books and forms	36,587
Printing and binding charges realized ...	53,793
Net profit	4,412
Loss	2,151

The Madras Central Co-operative Printing Works and the Trichinopoly Co-operative Printing Works Societies have been working satisfactorily.

Societies for depressed and backward classes.

67. Co-operation among the depressed and backward classes has made much headway.

At the beginning of the year there were 1,872 societies for the Ādi-Drāvidas and Ādi-Āndhras. Two hundred and fifteen societies were newly added bringing the total number of societies to 2,087. Of the 2,087 societies, 1,291 were in charge of the Labour Department in the districts of North Arcot, South Arcot, Bellary, Chingleput, Gōdāvari East, Gōdāvari West, Kistna, Guntūr, South Kanara, Nellore, Tanjore and Trichinopoly. These 1,291 societies had at the end of the year 56,579 members with a paid-up share capital of Rs. 3,11,191. The deposits of members came up to Rs. 12,312. Borrowings from Government for purchase of house sites, etc., amounted to Rs. 2,68,319 and those from Central Banks and non-members to Rs. 2,14,521 and the reserve fund to Rs. 51,908.

In addition to the 1,291 societies referred to above, there were at the end of the year 314 societies in charge of the Kallar special officers at Madura and Tanjore. The transactions in these 314 societies are noted below :—

Number of members	23,467
	RS.
Paid-up share capital	91,531
Deposits by members	668
Loans from central banks and non-members	1,56,270
Borrowings from Government	4,80,270
Reserve fund	41,814
Total working capital ...	7,70,553

The societies for the Adi-Dravidas and Adi-Andhras under the direct supervision of the Co-operative department numbered 796 at the end of the year, against 792 at the end of the previous year. Their transactions are given below :—

Societies in charge of the Co-operative Department.

	1926–27.	1925–26.
Number of members ...	27,690	26,089
	RS.	RS.
Paid-up share capital ...	1,87,988	1,76,214
Deposits of members ...	11,177	17,175
Loans from central banks and non-members ...	6,74,567	8,00,746
Loans from Government.	6,292	2,068
Reserve fund	37,034	42,150
Total ...	9,17,008	10,38,353

There were besides 18 societies for Kallars not transferred yet to the Labour Department.

68. Some of the societies for the depressed classes obtained lands on lease or otherwise for cultivation by the members. At the end of the year 30,115 acres of land were held mainly on lease by such societies, against 26,043 acres in the previous year. They are situated mostly in the districts of Guntūr and Gōdāvari East. Six colonization societies for depressed classes were formed and the disafforested lands near Perundurai in the Erode Taluk of the Coimbatore District have been assigned to them. They are placed in charge of a Special Co-operative Inspector and the Labour Department has obtained for them Government loans to the extent of Rs. 5,000 for purchase of bulls, ploughs and other agricultural requisites. The progress in working of these societies will be watched with interest.

Cultivation of lands.

69. The five societies for certain criminal tribes referred to in the last year's report existed during the year under report. There were at the end of the year 477 members with a paid-up share

Criminal tribes.

capital of Rs. 5,154. The borrowings from Central Banks and Government amounted to Rs. 2,326 and 3,250 respectively and the reserve fund to Rs. 838.

Societies for municipal employees (inferior).

70. Of the 57 societies shown last year under this class a few had transactions with superior employees also. Excluding such societies those exclusively for the inferior staff of the municipalities were 47 at the end of the year. The number of members in these societies was 5,333 and the paid-up share capital Rs. 54,490. Societies in seven districts made joint purchase of cloths, food-stuffs and other requirements to the value of Rs. 61,951 and the savings effected by members were estimated at Rs. 1,341.

Other depressed classes societies.

71. The number of societies in the Agency increased from 24 to 27 at the end of the year. The membership and the paid-up share capital increased from 6,338 and Rs. 29,381 to 6,547 and Rs. 31,348 respectively. Goods to the value of Rs. 17,223 were sold to the members. In addition to these there were two unregistered societies, one in the Gōdāvari Agency and the other in the Vizagapatam Agency referred to in the last year's report. They continued to work informally during this year also, with 121 members and a paid-up share capital of Rs. 960. The value of goods sold to members amounted to Rs. 4,188 and the purchase of members products to Rs. 4,209. In addition there were 76 societies for the hill tribes in the Nilgiris and other places. There were also 80 societies for fishermen.

IV.—Reserve Fund.

72. The total reserve fund of all societies will amount to Rs. 68,53,649 as compared with Rs. 56,50,114 in the previous year, when the contributions to reserve have been made in accordance with the audit orders on the accounts for the year 1926–27. The amounts relating to Madras Central Urban Bank, Central Banks and Primary Societies are as under:—

		RS.
Madras Central Urban Bank ...	...	7,00,000
District Central Banks	...	12,58,851
Agricultural Primary Societies ...	...	33,31,184
Non-agricultural Primary Societies	...	15,63,614
Total	...	68,53,649

The Madras Central Urban Bank has invested the whole of its reserve in Government Promissory Notes. All the District Banks are now investing their entire reserve fund in the Madras Central Urban Bank and the Primary Societies in the District Bank. As per audit orders of 1925–26 the Primary Societies were required to invest Rs. 41,39,585 towards reserve fund of which Rs. 33,45,717 have been separately invested leaving a balance of Rs. 7,93,815 at the end of the year of which Rs. 6,36,728 relates to agricultural societies. The total reserve of all societies has increased by 21·28 while their total working capital increased by 17·79 as compared with 20·60 and 12·20 respectively in the previous year.

V.—Resources.

73. The sources from which the societies of each class derived their funds are shown below:—

Types of societies.	Total working capital on 30th June 1927.	Percentage of total working capital derived from					
		Share capital.	Deposits.	Loans from other societies.	Government.	Reserve fund.	Total.
	RS.						
Madras Central Urban Bank (Provincial Bank)	1,28,92,418	4·62	64·48	26·25	...	4·65	100·00
District Central Banks	4,77,81,743	9·27	61·93	26·53	...	2·27	100·00
Agricultural Societies ...	5,01,00,198	12·37	4·18	75·96	1·93	5·56	100·00
Non-Agricultural Societies ...	2,26,59,698	27·89	46·88	13·20	6·06	5·97	100·00

As already pointed out the above figures show that deposits have fallen down in the Provincial Bank and as a result the percentages of the remaining items to the total working capital have gone up and that in the non-agricultural societies, particularly, the borrowings from Central Banks have shown a marked fall when compared to the previous year. As regards the other items it may be stated that the variations from the last year's percentages are trifling.

VI.—Supervision.

Number of unions.

74. The number of supervising and audit unions increased from 346 at the beginning of the year to 366 at the end. This excludes three

propagandist unions and 19 district federations of unions. Of the 12,937 primary societies in the Presidency at the end of the year 10,709 societies were affiliated and 537 societies had not started work by the close of the year. Most of the societies remaining unaffiliated were as usual in charge of the Labour Department. Certain non-agricultural societies continued to decline to affiliate themselves to supervising or audit unions and such of the societies as do not come under the scheme of non-official supervision will have to contribute audit fees to Government under G.O. No. 142, Development, dated 3rd January 1927.

Supervision fund.

75. The total amounts received by the district federations, supervising unions and audit unions towards supervision fund during the year was Rs. 4,47,214 and the expenditure was Rs. 3,13,829, the corresponding figures for the previous year being Rs. 4,07,570 and 2,45,070. The amount payable towards supervision fund by all societies was Rs. 2,98,018 of which a sum of Rs. 1,75,402 was collected leaving a balance of Rs. 1,22,616. Of the total receipts under supervision fund referred to above, the contribution paid during the year by all the Central Banks amounted to Rs. 1,11,009 (vide Appendix No. 13). The expenditure on account of supervision of primary societies is rising from year to year and it is 43·00 per cent of the expenditure by Government against 32·87 in 1924–25 and 35·65 in 1925–26. The total subsidy paid by the Government to district federations and provincial union for educational propaganda was Rs. 3,200.

VII.—Disputes and Litigation.

Civil suits.

76. The number of suits filed and the number of decrees obtained during the year in Civil Courts is shown in Appendix No. 9, Section I. During the year 1,321 suits were filed against 1,315 in the previous year. In 98 cases claims were satisfied before decree and 1,233 cases were decreed against 1,118 in the preceding year leaving 277 suits pending disposal at the end of the year. The amount involved in these suits is Rs. 11,087. The districts of North Arcot, Chingleput, South Kanara, Madras, Malabar, Nellore, Rāmnād and Trichinopoly have largely contributed to the number. Of the decrees outstanding, 818 decrees were satisfied during the year leaving a balance of 2,667 decrees pending execution at the end of the year. The amount covered by these decrees is Rs. 1,50,202.

Arbitration.

77. Section II of Appendix No. 9 gives details of arbitration references preferred under Rule XIV of the rules framed under the Act. 6,891 references were pending disposal at the beginning of the year. 21,524 references were filed during the year covering an amount of Rs. 29 lakhs. 3,226 were satisfied before decree. 17,286 were decreed leaving 7,903 references pending disposal at the end of the year. The amount involved in the references so pending was Rs. 7,23,667. To the 36,637 decrees pending execution at the beginning of the year, 17,286 were added during the year. 10,414 were satisfied during the year leaving 43,509 decrees pending execution at the end of the year. The amount involved in the pending cases was Rs. 32,51,400. The number of decrees pending execution is very large in South Kanara, Tanjore, Malabar, Trichinopoly, North Arcot, South Arcot, Chingleput, Chittoor, Coimbatore, Gōdāvari East, Madura, Rāmnād, Salem and Tinnevelly. The Assistant Registrar of the Nilgiris was as a special case given the powers of a distraining officer under section 5 of the Revenue Recovery Act in order to expedite the realization of the co-operative arrears, which has proved more effective within the short time he exercised the powers during the year.

Criminal prosecution.

78. Three cases launched at the instance of societies were pending trial at the beginning of the year. Two were filed at the instance of the societies for misappropriation, cheating, forgery or falsification of accounts. Of these, 3 ended in conviction, 1 in acquittal and 1 was pending. Of the cases filed at the instance of the department, 6 cases were pending trial at the beginning of the year. Twenty-one were filed during the year. Of these 11 ended in conviction, 3 in acquittal, 1 was referred for want of evidence and the remaining 12 were pending trial at the end of the year.

One case of prosecution of a subordinate of a union for breach of trust was filed by the union during the year and it ended in conviction after the close of the year.

VIII.—Liquidation.

79. During the year the registration of 71 societies was cancelled. Of these 44 were agricultural credit societies, 15 non-agricultural credit societies, 3 village stores, 7 urban stores, 1 building society and 1 for basket makers. Liquidation proceedings were completed in 28 societies. At the end

of the year, 258 societies were under liquidation and their particulars are given in Appendix No. 10.

I do not think that in all cases liquidators have made full use of their powers to appoint assistants at the expense of the societies in liquidation but in order to facilitate liquidation proceedings I have applied for a special staff to be put on this work, consisting of 24 Junior Inspectors at the rate of one per district.

IX.—Audit.

80. With the exception of 12 societies, the accounts of the societies for the year 1925-26 were audited and audit certificates were issued for all societies before the end of the year under report except for 131 societies which have since been issued. Regarding the 12 societies referred to above, it is reported that in the case of two societies, the account books were in court, in three cases the books could not be had in spite of several attempts, in three other cases the accounts were not written up, and in the remaining four cases, the figures were difficult of reconciliation. The delay in the issue of audit certificates in respect of 131 societies mentioned above had occurred in nine districts of which 78 were in South Arcot. The delay in audit and the issue of audit certificates is regrettable but unavoidable unless I have at my disposal an adequate staff for audit. I have applied to Government for the sanction of the full complement of the inspectorate at the rate of one Inspector for every 60 societies but even this I regard as a very high standard considering the size of societies in the Presidency.

The figures furnished in this report are unaudited except in the case of central banks and 3,276 societies. It was possible to furnish audited figures in respect of greater number of societies than last year (1,031) on account of greater pressure brought to bear upon the auditing staff by me. In compiling the figures for the year under review the audited closing balance has been adopted as the opening balance under each head.

The accounts of the Madras Central Urban Bank, the Madras Christian Central Co-operative Bank, and the Salem District Urban Bank were audited by Certified Public Accountants and Auditors. The Madras Southern Mahratta Railway Employees' Co-operative Society, the Triplicane Urban Co-operative Society, and the Trichinopoly South Indian Railway Employees' Co-operative Society had their accounts audited by Public Accountants and Auditors. The audit of all other societies was done by the departmental staff.

The number of audit unions increased from 8 to 10 during the year. As usual some of the larger societies in Madras are contributing the amount required for three auditors deputed from the department to audit their accounts.

X.—Acts, Rules, and By-laws.

81. During the year under report, Government supplied a long felt want by issuing Rule VIII (*d*) of the rules under the Act in their G.O. No. 142, Development, dated 31st January 1927, levying audit fees on societies which have not affiliated themselves to any supervising or audit agency or which do not have their accounts audited by a certified Public Accountant and Auditor. They also amended rule VIII (*c*) of the rules in the matter of fluid resources to be maintained when one society gives a cash credit to another (G.O. No. 985, Development, dated 2nd July 1927).

The Government were requested during the year to amend rule XIV of the rules framed under the Act in such a way as to make it legal for a Deputy Registrar to transfer references received by him under the arbitration rules to an Assistant Registrar or Honorary Assistant Registrar and they notified draft rule for receiving objections or suggestions up to a period of two months. The period had not expired by the close of the year but the rule has since been amended.

XI.—Miscellaneous.

82. The 15th Provincial Co-operative Conference was held in April 1927 at Madura with Sir Lallubhai Samaldas in the chair. A large number of resolutions were passed on matters affecting the movement and action has been taken on the resolutions wherever necessary.

There were district co-operative conferences in Anantapur, North Arcot, Gōdāvari East, Gōdāvari West, Guntūr, Malabar, Nellore, Salem, Trichinopoly and Vizagapatam.

Besides these conferences, there were a number of taluk and business conferences at which officers of the Agricultural, Industrial, Veterinary, and the Educational departments gave valuable and instructive lectures. The increased purchase of agricultural requirements is an evidence of the advice being followed up by the members.

Side by side with the Provincial Conference at Madura, a conference of representatives of central banks was held by me.

The need to hold an enquiry into the working of the Co-operative Societies' Act in the Presidency has been felt for sometime past both by non-officials and officials. The Government have since appointed a Committee presided over by Mr. C. A. H. Townsend, C.I.E., I.C.S., from the Punjab Commission and this is now touring through the Presidency taking evidence.

XII.—Attitude of the Public.

83. *There is no change in the attitute of the public.* I am indebted to a very large number of honorary workers who have contributed to the development of the movement in this presidency. I am also indebted to the authorities of the Imperial Bank for their valuable advice on matters of finance affecting the movement. Relationship with other departments principally the Revenue and Agricultural departments continues to be most cordial and I am indebted to the heads and members of these departments for their valuable advice and assistance.

84. Government were pleased to confer the title of Rao Saheb on M.R.Ry. A. Ramunaja Achariyar Avargal, Deputy Registrar of Co-operative Societies, Madras, during the year. I have received valuable assistance from Rao Saheb M.R.Ry. K. Deivasikhamani Mudaliyar Avargal, the Joint Registrar. I wish to invite the attention of the Government to the unfailing zeal and energy with which the Deputy Registrars have efficiently discharged their arduous duties. The Assistant Registrars and subordinate staff have with very few exceptions worked well and faithfully and are responding loyally to my demand for better progress in audit, a demand which I am aware entails much hard work. The clerical staff is doing its best to facilitate the quick despatch of business, which I consider to be the basis for happy relations with the non-official side of the movement.

I have the honour to be,

Sir,

Your most obedient servant,

H. M. HOOD,

Registrar.

APPENDICES.

APPENDIX No. 1.—*General summary of progress of Co-operative Societies in 1926–27.*

I.—WORKING CAPITAL OF ALL SOCIETIES ON 30TH JUNE 1927.

—	Provincial Bank (1).	Central Banks (31).	Supervising unions (388).*	Agricultural societies.			Total of Agricultural societies (11,436).	Non-agricultural societies.			Total of Non-agricultural societies (1,501).	Total, 1926–27 (13,357).	Total, 1925–26 (11,973).
				Credit (11,000).	Purchase and production (132).	Others (304).		Credit (1,115).	Purchase and production. (206).	Others (180).			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Share capital	5,95,770	44,32,588	...	58,37,061	2,76,000	86,170	61,99,231	52,47,429	2,87,873	7,84,897	63,20,199	1,75,47,788	1,53,31,872
Deposits of members	83,12,715†	2,95,91,707 †	...	7,14,711	30,638	9,121	7,54,470	46,22,584	1,99,805	23,154	48,45,543	4,35,04,435	3,76,61,466
Loans from other societies	33,83,933	1,26,74,847	...	3,75,80,132	3,98,955	74,412	3,80,53,499	27,33,437	1,16,798	1,42,129	29,92,364	5,71,04,643	4,76,14,492
Loans and deposits of non-members (individuals, etc.)	...	...	...	12,67,714	68,476	563	13,36,753	57,29,564	29,175	17,634	57,76,373	71,13,126	60,85,285
Loans from Government	...	...	...	8,11,966	23,631	1,33,336	9,68,933	792	3,000	13,69,154	13,72,946	23,41,879	17,68,780
Reserve fund	6,00,000	10,82,601	...	27,40,156	36,782	10,374	27,87,312	11,54,447	1,45,024	52,802	13,52,273	58,22,186	48,18,341
Total working capital on 30th June 1927.	1,28,92,418	4,77,81,743	6,34,13,675	4,89,51,740	8,34,482	3,13,976	5,01,00,198	1,94,88,253	7,81,675	23,89,770	2,26,59,698	13,34,34,057	...
Total working capital on 30th June 1926.	1,36,74,689	3,95,23,015	5,09,34,870	3,98,23,367	6,87,180	2,34,968	4,07,45,515	1,67,80,256	6,65,460	18,81,301	1,93,37,017	...	11,32,80,236
Divisible profit for 1926–27	+ 2,05,848	+ 6,68,279	...	+ 9,25,842	+ 14,212	+ 8,203	+ 9,48,257	+ 7,03,149	+ 48,563	+ 52,411	+ 8,04,123	+ 26,26,507	+ 22,09,718
Loss unrecouped	...	...	...	− 9,51,495	− 44,617	− 7,691	− 10,03,803	− 21,183	− 28,018	− 40,326	− 89,527	− 10,93,330	− 9,54,027
Reserve fund including additions to be made as per audit order of 1926–27...	7,00,000	12,58,851	...	32,77,460	40,632	13,092	33,31,184	13,43,448	1,54,708	65,458	15,63,614	68,53,649	56,50,114
Value of goods purchased as owner ...	...	...	...	...	1,59,906	...	1,59,906	...	23,52,872	...	23,52,872	25,12,778	25,97,340
Value of goods purchased as agent ...	...	...	...	1,58,293	6,291	...	1,64,584	35	1,678	...	1,713	1,66,297	1,96,387
Value of goods sold as owner	...	...	...	...	1,55,195	...	1,55,195	...	23,97,656	...	23,97,656	25,52,848	26,83,843
Value of goods sold as agent	...	...	...	1,35,727	3,52,355	...	4,88,082	...	6,837	...	6,837	4,94,919	18,33,105

* Includes three propagandist unions, ten audit unions and nineteen federations.
† Includes non-members' deposits in the case of Provincial and Central Banks.

II.—DEMAND, COLLECTION AND BALANCE OF PRINCIPAL AND INTEREST DUE TO SOCIETIES IN 1926–27.

—	Demand.				Collection.				Balance.				Percentage of balance to demand.		
	Provincial and Central Banks.	Agricultural.	Non-agricultural.	Total.	Provincial and Central Banks.	Agricultural.	Non-agricultural.	Total.	Provincial and Central Banks.	Agricultural.	Non-agricultural.	Total.	Provincial and Central Banks.	Agricultural.	Non-agricultural.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
	RS.	RS.	RS.	RS.	RS. (a)	RS. (b)	RS. (c)	RS.	RS.	RS.	RS.	RS.			
Principal including arrears	2,68,62,167	2,81,57,885	1,76,51,252	7,26,71,304	2,14,40,668	1,58,87,827	1,44,92,339	5,18,20,834	54,21,499	1,22,70,058	31,58,913	2,08,50,470	20·18	43·57	17·89
Interest due in previous years	93,763	25,12,443	4,35,669	30,41,875	63,941	11,58,117	2,25,512	14,47,570	29,822	13,54,326	2,10,157	15,94,305	31·80	53·90	48·23
Interest due in 1926–27.	32,61,948	40,21,254	17,80,168	90,63,370	31,20,904	23,66,679	14,62,288	69,47,691	1,41,044	16,54,575	3,17,880	21,13,499	4·32	41·14	17·85

(a) Extension granted for Rs. 17,11,927, (b) for Rs. 7,91,328 and (c) for Rs. 3,31,207.

III.—DEMAND, COLLECTION AND BALANCE OF PRINCIPAL AND INTEREST DUE TO SOCIETIES IN 1925–26.

—	Demand.				Collection.				Balance.				Percentage of balance to demand.		
	Provincial and Central Banks.	Agricultural.	Non-agricultural.	Total.	Provincial and Central Banks.	Agricultural.	Non-agricultural.	Total.	Provincial and Central Banks.	Agricultural.	Non-agricultural.	Total.	Provincial and Central Banks.	Agricultural.	Non-agricultural.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.			
Principal including arrears	2,71,64,874	2,45,81,162	1,55,15,758	6,72,61,794	2,26,12,080	137,38,349	1,27,55,443	4,91,05,872	45,52,794	1,08,42,813	27,60,315	1,81,55,922	16·76	44·11	17·79
Interest due in previous years	90,853	19,49,560	3,24,292	23,64,705	68,285	8,99,345	1,84,402	11,52,032	22,568	10,50,215	1,39,890	12,12,673	24·84	53·87	43·14
Interest due in 1925–26.	32,03,754	37,38,726	15,83,714	85,26,194	31,09,753	28,25,187	13,08,100	67,42,990	94,001	14,13,589	2,75,614	17,83,204	2·93	37·81	17·40

APPENDIX No. 2.—*Synopsis of Loans in Agricultural and Non-Agricultural Societies (other than Central Banks) in 1926–27 and 1925–26.*

Loans.	Agricultural, 1926–27.		Agricultural, 1925–26.		Non-agricultural, 1926–27.		Non-agricultural, 1925–26.	
	Amount.	Percentage.	Amount.	Percentage.	Amount.	Percentage.	Amount.	Percentage.
A.—LOANS ISSUED DURING THE YEAR CLASSIFIED ACCORDING TO PURPOSE AND VALUE.								
(1) PURPOSE.	RS.		RS.		RS.		RS.	
For cultivation expenses.	39,50,419	16·70	35,55,979	21·22	11,12,794	6·68	3,71,925	2·62
For purchase of cattle ...	16,18,516	6·84	11,85,425	7·02	1,16,665	0·70	1,03,867	0·73
For payment of kists ...	13,16,946	5·57	12,84,984	7·67	61,327	0·37	54,328	0·38
For improvement of lands.	13,74,346	5·81	8,62,397	5·15	1,71,897	1·04	1,92,001	1·36
For purchase of raw materials for industries.	1,18,551	0·51	1,08,668	0·66	61,932	0·39	51,923	0·37
For trade	20,28,515	8·58	16,03,320	9·57	24,44,327	14 67	22,47,301	15·82
For education	70,888	0·32	43,099	0·26	1,60,498	0·96	1,17,383	0·82
For house building ...	9,78,347	4·14	6,81,524	4·07	13,64,693	8·18	11,35,721	8·00
For manufacture and purchase of country carts.	91,565	0·39	47,028	0·29	26,758	0·16	45,165	0·32
For purchase of lands ...	10,66,698	4·50	6,57,855	3·93	2,76,346	1·66	2,40,287	1·69
For food and necessaries of life	17,83,928	7·54	14,58,410	8·71	33,36,451	20·04	29,15,588	20·53
Total, productive ...	1,43,98,719	60·90	1,14,88,689	68·55	91,33,688	54·85	74,75,489	52·64
For paying off prior debts.	89,33,932	37·73	49,08,882	29·30	45,98,521	27·62	39,01,517	27·48
For marriages	2,27,960	0·96	2,68,730	1·61	15,06,642	9·01	14 20,442	10·00
For other ceremonies ...	35,433	0·15	27,365	0 16	2,01,746	1·20	1,86,758	1·32
For litigation	5,983	0·03	12,561	0·07	17,355	0·10	6,657	0 05
For other non-productive purposes	55,795	0·23	51,986	0·91	12,04 343	7·22	12,08,58[illegible]	8·51
Total, non-productive	3,25,171	1·37	3,60,64[illegible]	2 15	29,30,086	17 53	28,22,441	19·88
Grand total ...	2,36,57,822	100·00	1,67,58,213	100·00	1,66,62,29	100·00	1,41,99,447	100·00
(2) VALUE.								
Loans not exceeding Rs. 50	33,67,792	14·24	30,87,052	18·42	19,74,328	11·45	17,61,882	12·41
Loans exceeding Rs. 50, but not Rs. 100 ...	39,96,037	16·90	33,18,875	19·78	24,01,123	14·41	27,66,539	15·26
Loans exceeding Rs. 100, but not Rs. 250 ...	55,73,670	23·564	43,88,592	26·18	40,08,152	24·46	34,82,566	24·53
Loans exceeding Rs. 250 ...	1,07,20,323	45·305	59,68,694	35·62	82,78,692	49·68	67,88,460	47·80
Total ...	2,36,57,822	100·00	1,67,58,213	100·00	1,66,62,295	100·00	1,41,99,447	100·00
B.—LOANS OUTSTANDING AGAINST THE MEMBERS AT THE END OF THE YEAR CLASSIFIED ACCORDING TO SECURITY AND PERIOD.								
(1) SECURITY.	RS.		RS.		RS.		RS.	
Loans on security of deposits	82,864	0·19	1,08,895	0·31	6,11,852	3·25	4,08,571	2·53
Loans on pledge of movables	7,03,812	1·62	2,52,780	0·72	4,23,163	2·45	2,11,551	1·31
Loans on mortgage of immovable properties ...	2,15,41,113	49·33	1,65,78,152	47·20	66,88,630	35·43	57,81,080	35·79
Loans on joint security of two or more members.	2,11,56,587	48·44	1,80,62,934	51·44	1,05,91,828	56·19	93,88,165	58·13
Loans on simple bond of borrowers	1,92,534	0·42	1,13,640	0·33	5,33,262	2·68	3,62,243	2·24
Total ...	4,36,76,910	100·00	3,51,16,401	100·00	1,88,48,735	100·00	1,61,51,610	100·00
(2) PERIOD.								
Loans not exceeding one year	1,19,42,076	27·34	1,06,98,591	30·47	52,30,806	27·75	46,66,375	28·89
Loans exceeding one year, but not two years ...	52,77,177	12·08	47,28,727	13·47	58,22,576	31·18	50,46,330	31·24
Loans exceeding two years, but not five years ...	1,88,03,877	43·05	1,48,06,372	42·16	52,76,977	27·71	44,74,913	27·71
Loans exceeding five years	76,53,780	17·53	48,82,711	13·90	25,18,376	13 36	19,63,992	12·16
Total ...	4,36,76,910	100·00	3,51,16,401	100·00	1,88,48,735	100·00	1,61,51,610	100·00

APPENDIX No. 3.—Members, 1926–27.

District.	Admitted during the year.					Removed during the year.						At the end of the year (columns 2+6−12).	Of the number in column 12.	
	At the beginning of the year.	Individuals.				Individuals.								
		New admissions.	Representatives in interest of deceased members.	By transfer of shares.	Total (columns 2 to 4).	Voluntary withdrawals.	Deaths.	Expulsion due to misconduct.	Expulsion due to default.	Transfer of shares.	Total (columns 6 to 10).		Agriculturists.	Non-agriculturists.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Provincial Bank	187	...	...	3	3	...	3	...	...	3	6	184	...	184
Central Banks	2,907	175	21	148	344	11	42	...	13	78	144	3,107	380	1,860
Agricultural Societies.														
Anantapur	23,258	2,956	44	13	3,013	1,115	332	48	165	22	1,682	24,589	17,249	3,478
Arcot, North	26,717	4,359	28	...	4,387	2,346	164	3	100	...	2,613	28,491	23,169	2,355
Do. South	26,290	4,510	23	5	4,538	1,103	131	...	89	14	1,337	29,491	23,438	1,061
Bellary	8,490	1 495	19	...	1,514	397	126	24	9	1	557	9,447	8,557	433
Chingleput	34,076	7,898	25	3	7,926	1,546	283	137	136	9	2,111	39,891	33,636	3,006
Chittoor	9,533	439	7	1	447	598	110	10	39	49	806	9,174	7,183	635
Coimbatore	29,209	4,849	11	2	4,862	1,543	327	14	367	31	2,282	51,789	23,215	5,742
Cuddapah	6,034	961	2	...	963	240	120	7	6	...	373	6,624	4,458	1,028
Ganjām	10,918	4,004	47	...	4,051	241	53	20	292	4	610	14,359	11,143	1,918
Do. Agency	3,505	7	...	...	7	9	...	...	...	...	9	3,503	2,804	376
Gōdāvari East	37,548	8,211	22	2	8,235	791	256	19	99	4	1,169	44,614	35,037	5,203
Do. Agency	226	49	...	...	49	...	...	...	...	...	...	275	221	39
Do. West	17,792	3,610	9	...	3,619	615	308	49	103	10	1,085	20,326	16,687	1,982
Guntūr	30,436	7,107	82	2	7,191	807	493	12	35	79	1,426	36,201	26,898	2,780
Kanara, South	44,065	2,706	7	3	2,716	1,455	336	415	1,996	154	4,356	42,425	26,333	11,828
Kistna	18,677	4,482	24	7	4,463	641	204	25	22	7	899	22,181	17,128	1,488
Kurnool	8,773	990	4	...	994	330	40	7	2	2	381	9,387	7,256	785
Madura	25,707	4,053	6	14	4,073	747	235	122	230	30	1,364	28,416	27,255	772
Malabar	37,617	7,763	2	1	7,766	1,231	456	144	516	522	2,869	42,514	25,375	11,837
Nellore	14,667	2,872	19	2	2,893	560	176	17	100	1	854	16,706	13,560	1,168
Nilgiris, The	1,797	60	7	...	67	66	75	...	21	...	162	1,702	1,058	4
Rāmnād	13,863	3,713	5	...	3,718	652	132	12	210	...	1 006	16,575	13,697	862
Salem	18,771	3,423	33	2	3,458	1,128	196	...	195	...	1,519	20,710	17,570	1,697
Tanjore	37,145	5,101	25	17	5,143	1,217	200	28	473	35	1,953	40,334	32,909	3,812
Tinnevelly	25,087	8,177	8	1	8,186	1,247	200	15	684	15	2,161	31,112	25,080	2,133
Trichinopoly	21,436	5,485	6	...	5,491	1,639	182	2	323	1	2,147	24,780	21,844	840
Vizagapatam	12,629	2,253	10	...	2,263	388	261	45	112	...	806	14,086	11,907	1,134
Do. Agency	2,390	224	...	...	224	93	3	...	...	...	96	2,518	1,623	690
Total ...	546,596	101,707	475	75	102,257	22,745	5,399	1,175	6,824	990	36,633	612,220	479,290	69,026
Non-Agricultural Societies.														
Anantapur	3,532	604	4	2	610	340	15	85	41	3	434	3,708	428	2,259
Arcot North	7,643	1,149	3	6	1,158	603	44	27	255	16	945	7,856	688	4,727
Do. South	9,033	1,582	4	7	1,593	790	37	...	210	42	1,079	9,547	815	7,699
Bellary	3,576	745	1	...	746	301	16	27	20	11	375	3,947	228	3,137
Chingleput	11,392	2,490	2	51	2,543	532	50	7	84	103	776	13,159	926	9,108
Chittoor	3,0[illegible]2	654	2	2	658	110	15	7	124	48	304	3,356	398	2,449
Cuddapah	3,288	820	3	1	824	397	7	29	1	4	438	3,674	305	2,672

APPENDIX No. 3.—Members, 1926-27—cont.

District.	Of the number in column 12—cont. Mixed. (16)	Total. (17)	Of the number in column 13. Non-cultivating landlords. (18)	Cultivating landlords. (19)	Tenants. (20)	Field labourers. (21)	Total. (22)	Of the number in column 12. Brahmans. (23)	Non-Brahmans. (24)	Christians. (25)	Muhammadans. (26)	Ādi-Drāvidas and Ādi-Āndhras. (27)	Other classes. (28)	Total. (29)
Provincial Bank	...	184	...	...	...	...	...	140	37	5	2	...	...	184
Central Banks	867	3,107	229	146	5	...	380	2,045	778	202	29	1	52	3,107
Agricultural Societies.														
Anantapur	3,862	24,589	3,445	11,106	1,751	947	17,249	1,778	18,787	244	1,696	1,830	254	24,589
Arcot, North	2,967	28,491	2,783	19,747	438	201	23,169	2,159	22,584	520	888	2,029	311	28,491
Do. South	1,992	29,491	1,802	20,263	1,869	2,504	26,438	2,334	19,273	967	1,010	5,766	141	29,491
Bellary	457	9,447	1,755	6,478	177	147	8,557	588	7,657	224	492	334	152	9,447
Chingleput	3,249	39,891	2,532	27,025	2,183	1,896	33,636	3,063	28,134	1,315	647	6,564	168	39,891
Chittoor	1,356	9.174	959	5,811	291	122	7,183	758	7,060	192	500	611	53	9,174
Coimbatore	2,832	31,789	1,316	18,602	1,990	1,307	23,215	1,094	26,939	969	399	1,998	360	31,789
Cuddapah	1,138	6,624	1,094	3,132	122	110	4,458	407	3,442	1,655	593	430	97	6,624
Ganjām	1,303	14,359	1,743	8,895	379	126	11,143	2,047	11,840	34	31	356	51	14,359
Do. Agency	323	3,503	605	1,825	145	219	2,804	47	1,849	27	5	...	1,575	3,503
Gōdāvari, East	4,374	44,614	3,204	13,579	4,113	14,141	35,037	3,440	20,737	962	308	19,019	148	44,614
Do. Agency	15	275	25	194	2	...	221	24	232	1	11	7	...	275
Do. West	1,657	20,326	1,400	12,672	2,216	399	16,687	2,074	14,635	874	214	2,488	41	20,326
Guntūr	6,523	36,201	3,625	18,160	3,698	1,415	26,898	3,680	16,090	9,490	1,373	4,612	956	36,201
Kanara, South	4,264	42,425	1,584	8,515	14,848	1,386	26,333	7,431	21,770	5,304	5,568	1,802	540	42,425
Kistna	3,570	22,181	2,010	13,052	440	1,626	17,128	2,216	14,130	1,905	505	2,971	454	22,181
Kurnool	1,396	9,387	1,055	5,633	321	247	7,256	344	5,283	1,750	951	918	141	9,387
Madura	389	28,416	502	25,870	486	397	27,255	457	25,150	886	186	812	925	28,416
Malabar	5,302	42 514	1,171	7,634	14,846	1,724	25,375	1,127	27,364	1,723	11,953	271	76	42,514
Nellore	1,978	16,706	1,686	10,424	836	614	13,560	1,771	10,333	1,120	1,126	2,174	182	16,706
Nilgiris, The	640	1,702	...	1,058	...	...	1,058	1	1,687	4	...	...	10	1,702
Rāmnād	2,016	16,575	984	11,480	652	581	13,697	667	11,911	1,244	295	1,797	671	16,575
Salem	1,443	20,710	2,445	14,561	456	108	17,570	1,301	16,612	279	629	1,359	530	20,710
Tanjore	3,613	40,334	3,484	13,328	5,993	10,104	32,909	5,034	20,263	1,081	1,068	12,751	137	40,334
Tinnevelly	3,899	31,112	2,633	20,744	1,214	489	25,080	1,104	21,089	4,471	618	3,331	499	31,112
Trichinopoly	2,096	24,780	1,582	18,933	971	358	21,844	2,412	18,181	1,852	462	1,836	37	24,780
Vizagapatam	1,045	14,086	831	9,944	450	682	11,907	964	12,524	108	53	435	2	14,086
Do. Agency	205	2,518	163	897	492	71	1,623	251	1,726	16	29	16	480	2,518
Total ...	63,904	612,220	46,418	329,572	61,379	41,921	4,79,290	48,573	407,312	39,217	31,610	76,517	8,991	612,220
Non-Agricultural Societies														
Anantapur	1,021	3,708	191	134	71	32	428	730	1,434	234	1,033	269	8	3,708
Arcot, North	2,441	7,856	146	366	55	121	688	1,507	4,257	610	816	551	115	7,856
Do. South	1,033	9,547	207	476	64	68	815	2,220	5,477	492	802	301	255	9,547
Bellary	582	3,947	88	69	25	46	228	933	1,477	172	880	274	211	3,947
Chingleput	3,125	13,159	606	227	30	63	926	2,303	8,252	756	933	483	432	13,159
Chittoor	514	3,356	154	146	87	6	393	964	1,634	259	433	42	24	3,356
Cuddapah	697	3,674	170	75	60	...	305	846	1,060	689	786	221	72	3,674

APPENDIX No. 3.—Members, 1926–27—cont.

District.	At the beginning of the year.	Admitted during the year. Individuals.				Removed during the year. Individuals.						At the end of the year.	Of the members. In column 12.	
	Total.	New admissions.	Representatives in interest of deceased members.	By transfer of shares.	Total (columns 3 to 5).	Voluntary withdrawals.	Deaths.	Expulsion due to misconduct.	Expulsion due to default.	Transfer of shares.	Total (columns 7 to 11).	Total.	Agriculturists.	Non-agriculturists.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Non-Agricultural Societies—cont.														
Coimbatore	8,347	1,633	1	24	1,658	545	45	2	307	60	959	9,046	844	6,642
Ganjām	4,677	1,309	5	3	1,317	188	20	63	92	19	382	5,612	801	4,937
Gōdāvari, East	4,322	1,985	...	3	1,988	347	17	1	28	15	408	5,902	284	4,732
Do. West	1,838	391	...	...	391	72	22	1	25	16	136	2,093	291	1,694
Do. Agency	39	29	...	...	29	9	1	...	...	...	10	58	17	41
Guntūr	5,718	1,532	1	49	1,582	218	66	43	90	75	492	6,808	1,045	3,980
Kanara, South	9,915	747	1	32	780	404	49	8	435	72	968	9,727	1,269	7,537
Kistna	9,159	552	...	...	552	348	12	...	13	...	373	4,338	384	2,948
Kurnool	2,739	407	...	...	407	291	11	...	30	1	333	2,818	80	1,698
Madras	39,433	6,796	2	39	6,837	2,323	103	9	97	97	2,629	43,641	...	43,641
Madura	7,702	2,187	7	13	2,207	241	60	26	208	49	579	9,330	2,850	5,868
Malabar	9,146	1,178	1	7	1,181	426	70	43	263	17	819	9,508	804	8,394
Nellore	2,495	551	3	1	555	213	28	4	71	29	345	2,705	124	2,330
Nilgiris, The	2,292	435	...	1	436	318	17	...	145	1	481	2,247	118	1,779
Rāmnād	4,311	1,067	1	...	1,068	303	28	40	378	...	749	4,630	663	3,489
Salem	6,554	889	...	10	899	486	65	...	269	27	847	6,606	979	4,316
Tanjore	12,407	2,678	9	25	2,712	575	97	36	508	120	1,336	13,783	1,924	8,758
Tinnevelly	7,358	605	1	37	1,643	422	50	69	383	71	995	8,006	1,118	5,504
Trichinopoly	14,624	2,706	1	1	2,708	1,831	65	28	84	11	2,019	15,313	875	13,884
Vizagapatam	6,750	1,420	...	1	1,421	482	52	15	150	62	761	7,410	513	6,630
Do. Agency	178	43	...	...	43	27	1	...	...	...	28	193	4	186
Total ...	196,465	38,179	52	315	38,546	13,142	1,063	520	4,306	969	20,000	215,011	18,270	170,984
Grand total ...	746,155	140,061	548	541	141,150	35,898	6,507	1,695	10,643	2,040	56,783	830,522	497,940	242,054

APPENDIX No. 3.—Members, 1926-27—cont.

Districts.	Of the members. In column 12—cont. Mixed. (16)	In column 12—cont. Total. (17)	In column 13. Non-cultivating landlords. (18)	In column 13. Cultivating landlords. (19)	In column 13. Tenants. (20)
Non-Agricultural Societies—cont.					
Coimbatore	1,560	9,046	331	372	59
Ganjām	374	5,612	180	105	16
Gōdāvari, East	886	5,902	132	82	52
Do. West	108	2,093	6	273	12
Do. Agency	...	58	13	4	...
Guntūr	1,778	6,803	340	518	110
Kanara, South	921	9,727	290	330	476
Kistna	1,011	4,338	214	155	15
Kurnool	1,035	2,813	...	80	...
Madras	...	43,641		...	...
Madura	612	9,330	414	2,359	65
Malabar	310	9,508	92	121	266
Nellore	251	2,705	66	48	10
Nilgiris, The	350	2,247	...	84	5
Rāmnād	528	4,630	192	351	82
Salem	1,311	6,606	434	476	45
Tanjore	3,101	13,783	700	951	141
Tinnevelly	1,384	8,006	541	448	65
Trichinopoly	554	15,313	356	377	89
Vizagapatam	267	7,410	136	266	94
Do. Agency	3	193	4	...	...
Total	25,757	215,311	6,003	8,893	1,994
Grand total	90,528	830,522	52,650	338,611	63,378

Districts.	In column 13. Field labourers. (21)	In column 13. Total. (22)	In column 12. Brahmans. (23)	In column 12. Non-Brahmans. (24)	In column 12. Christians. (25)	In column 12. Muhammadans. (26)	In column 12. Ādi-Drāvidas and Ādi-Āndhras. (27)	In column 12. Other classes. (28)	In column 12. Total. (29)
Non-Agricultural Societies—cont.									
Coimbatore	82	844	2,900	4,292	851	569	371	63	9,046
Ganjām	...	301	1,696	3,191	125	210	372	18	5,612
Gōdāvari, East	18	284	1,861	2,423	882	185	421	130	5,902
Do. West	...	291	503	779	483	129	62	137	2,093
Do. Agency	...	17	24	16	11	4	2	1	58
Guntūr	77	1,045	1,818	2,231	1,500	738	444	72	6,803
Kanara, South	173	1,269	2,355	3,573	2,710	612	272	205	9,727
Kistna	...	384	1,030	1,949	723	280	246	110	4,338
Kurnool	...	80	532	771	516	889	74	31	2,813
Madras	...	...	11,183	17,932	6,181	3,215	3,109	2,021	43,641
Madura	12	2,850	2,342	5,187	411	564	387	439	9,330
Malabar	325	804	721	6,481	799	731	683	93	9,508
Nellore	...	124	863	653	460	497	135	97	2,705
Nilgiris, The	29	118	196	914	648	141	231	117	2,247
Rāmnād	38	663	1,539	2,455	303	194	32	107	4,630
Salem	24	979	1,736	3,624	256	748	239	3	6,606
Tanjore	132	1,924	4,355	7,304	613	585	814	112	13,783
Tinnevelly	64	1,118	1,877	3,924	1,594	289	124	198	8,006
Trichinopoly	53	875	3,568	7,037	2,395	1,067	441	775	15,313
Vizagapatam	17	513	2,887	3,763	277	198	275	10	7,410
Do. Agency	...	4	84	109	...	...	...	...	193
Total	1,380	18,270	53,573	102,229	24,950	17,528	10,875	5,856	215,011
Grand total	43,851	497,940	104,331	510,356	64,374	49,169	87,393	14,899	830,522

APPENDIX No. 4—SECTION I.—*Demand, balance and percentage of loans due by Agricultural and Non-Agricultural Credit Societies to Central Banks and others.*

District.	Principal.			Interest.		
	Demand.	Balance.	Per-cent-age.	Demand.	Balance.	Per-cent-age.
Agricultural Societies.						
	RS.	RS.		RS.	RS.	
Anantapur	3,51,801	1,45,496	41·35	1,31,964	12,659	9·51
Arcot, North	13,70,254	5,06,580	36·96	2,41,980	1,251	0·51
Do. South	10,36,179	4,96,233	47·49	1,59,208	8,012	5·03
Bellary	3,11,795	2,13,931	68·61	51,624	11,001	21·12
Chingleput	14,83,195	3,92,522	26·47	2,62,217	2,512	0·96
Chittoor	4,95,325	3,96,339	80·01	81,164	11,561	14·24
Coimbatore	10,75,404	3,29,092	30·60	1,68,897	5,231	3·10
Cuddapah	2,49,679	1,96,952	78·88	46,213	16,377	31·11
Ganjām	3,06,139	25,856	8·44	45,344	2,568	5·06
Do. Agency	...	...	...	...	...	...
Gōdāvari, East	9,87,439	1,04,432	10·57	1,33,279	2,349	1·76
Do. Agency	4,266	22	0·51	358	..	...
Do. West	9,81,514	79,115	8·06	1,18,544	4,222	3·56
Guntūr	10,03,090	1,98,267	19·76	1,32,454	10,391	7·85
Kanara, South	11,93,092	3,48,457	29·20	1,11,651	7,187	6·44
Kistna	8,69,709	1,84,606	21·22	1,27,791	11,016	8·62
Kurnool	2,91,587	93,304	31·99	45,127	5,311	11·78
Madura	4,57,264	2,08,972	45·70	90,964	33,316	36·61
Malabar	3,83,659	1,57,071	40·94	84,400	15,303	18·13
Nellore	6,60,133	1,59,237	24·12	66,189	10,552	15·79
Nilgiris, The	79,806	49,196	61·64	16,335	2,719	16·68
Rāmnād	5,26,119	2,11,938	40·28	88,484	13,023	14·72
Salem	9,02,729	5,46,327	60·51	1,24,116	19,095	15·39
Tanjore	13,68,577	3,40,491	24·87	2,68,144	5,556	2·07
Tinnevelly	8,03,194	98,385	12·24	1,02,338	3,474	3·40
Trichinopoly	9,29,971	1,18,034	12·69	1,79,841	1,746	0·98
Vizagapatam	4,66,452	1,29,894	27·84	40,540	1,388	3·43
Do. Agency	2,980	1,640	55·03	270	109	40·37
Non-Agricultural Societies.						
Anantapur	11,23,192	3,737	0·33	16,629	73	0·44
Arcot, North	4,78,628	29,505	6·17	30,879	1,134	3·67
Do. South	6,64,826	11,663	1·75	54,682	1,222	2·23
Bellary	60,818	8 662	14·25	7,340	412	5·61
Chingleput	7,84,877	1,850	0·24	46,233	...	...
Chittoor	6,99,012	24,296	3·47	27,647	21	0·08
Coimbatore	10,32,233	2,01,505	19·52	24,338	65	0·27
Cuddapah	1,06,089	4,072	3·84	9,989	60	0·60
Ganjām	1,76,414	420	0·24	11,556	160	1·37
Do. Agency	...	...	...	...	...	...
Gōdāvari, East	1,98,404	5,539	2·79	10,471	823	7·86
Do. Agency	125	...	...	14	...	...
Do. West	26,530	1,500	5·66	3,186	20	0·63
Guntūr	4,60,964	11,643	2·53	28,826	629	2·19
Kanara, South	9,06,875	81,492	3·47	61,510	1,749	2·84
Kistna	2,03,460	7,191	3·53	10,042	1,706	17·06
Kurnool	47,690	3,227	6·76	5,813	182	2·27
Madras	22,76,245	29,211	1·28	1,37,110	654	0·48
Madura	12,92,248	6,725	0·52	30,106	820	2·72

SECTION I.—*Demand, balance and percentage of loans due by Agricultural and Non-Agricultural Credit Societies to Central Banks, and others*—cont.

District.	Principal.			Interest.		
	Demand.	Balance.	Per-cent-age.	Demand.	Balance.	Per-cent-age.
Non-Agricultural Societies—cont.						
	RS.	RS.		RS.	RS.	
Malabar	1,51,561	3,766	2·48	9,586	433	4·52
Nellore	1,17,144	3,548	3·03	7,931	47	0·59
Nilgiris, The	35,559	...	...	4,532	...	...
Rāmnād	7,36,655	4,902	0·67	17,723	885	4·99
Salem	14,47,300	1,27,365	8·80	58,134	2,133	3·67
Tanjore	11,16,072	12,666	1·13	47,039	97	0·21
Tinnevelly	10,62,342	15,053	14·21	33,028	250	0·76
Trichinopoly	8,66,792	5,910	0·68	70,718	145	0·20
Vizagapatam	2,40,046	9,120	3·80	9,296	63	0·68
Do. Agency	...	...	..	...	...	...

SECTION II.—*Percentages of overdues by primary societies to individual central banks, towards principal, arrear, interest and current interest demands for* 1926–27.

Serial number.	Name of Bank.	Percentage of principal overdues to demand.	Percentage of overdue arrear interest to demand.	Percentage of overdue current interest to demand.
1	Anantapur District Co-operative Central Bank, Limited.	21·46	22·93	8·44
2	Co-operative Central Bank, Limited, Vellore (North Arcot).	25·91	2·34	0·64
3	South Arcot District Co-operative Banking Union, Limited.	36·21	48·38	3·37
4	Hospet Co-operative Central Bank, Limited (Bellary District).	59·34	...	18·54
5	Chingleput District Co-operative Central Bank, Limited.	16·73	...	...
6	Chittoor District Co-operative Central Bank, Limited.	64·32	24·97	8·96
7	Coimbatore District Urban Bank, Limited	24·45	10·66	3·49
8	Cuddapah District Co-operative Central Bank, Limited.	65·57	56·35	24·46
9	Ganjām District Co-operative Banking Union, Limited.	12·71	77·31	7·88
10	Aska Central Co-operative Banking Union, Limited (Ganjām District).	...	...	...
11	Gōdāvari District Co-operative Banking Union, Limited (Cocanada).	16·97	0·21	6·98
12	Rajahmundry Central Co-operative Bank, Limited.	1·57	0·4	0·62
13	Ramachandrapuram Co-operative Central Bank, Limited.	2·45	50·00	0·21
14	Sreekonasema Co-operative Central Bank, Limited (Amalapuram).	10·16	...	...
15	Ellore Central Co-operative Banking Union, Limited.	6·73	...	2·20
16	Guntūr District Co-operative Bank, Limited ...	16·96	77·29	2·90
17	South Kanara Central Co-operative Bank, Limited.	19·29	36·53	3·29
18	Krishna Co-operative Bank, Limited (Masulipatam)	10·18	9·34	5·77
19	Vizavada Central Co-operative Banking Union, Limited.	22·08	1·51	9·49
20	Kurnool District Co-operative Central Bank, Limited.	25·19	52·87	11·55
21	Madras Christian Central Co-operative Bank, Limited.	14·34	46·59	10·57
22	Madura-Rāmnād Central Co-operative Bank, Limited.	26·55	28·17	11·05
23	Malabar District Co-operative Bank, Limited ...	4·01	72·06	10·62
24	Nellore District Banking Union, Limited	15·01	24·69	9·92
25	Srivilliputtūr Co-operative Banking Union, Limited.	12·28	...	1·28
26	Salem District Urban Bank, Limited...	30·34	37·20	12·77
27	Tanjore District Central Co-operative Bank, Limited (Kumbakōnam).	14·97	0·64	0·01
28	Tanjore District Co-operative Banking Union, Limited (Tanjore).	22·01	49·22	2·52
29	Tinnevelly District Co-operative Banking Union, Limited.	8·15	2·41	2·41
30	Trichinopoly District Urban Bank, Limited	11·4	35·06	0·83
31	Vizagapatam District Co-operative Banking Union, Limited (Vizianagram).	22·9	2·68	2·56

APPENDIX No. 5.—SECTION I.—*Demand, balance and percentage of loans due to Agricultural and Non-agricultural Credit Societies,* 1926–27.

District.	Out of principal						Out of interest overdue at the end of the previous year.		Out of interest accrued and fallen due during the year.	
	1925–26.			1926–27.						
	Principal recoverable.	Balance.	Percentage of balance to demand.	Principal recoverable.	Balance.	Percentage of balance to demand.	1925–26.	1926–27.	1925–26.	1926–27.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Agricultural Societies.	RS.	RS.		RS.	RS.					
Anantapur ...	10,90,648	6,74,082	61·80	11,33,186	7,00,238	61·78	61·32	60·10	47·16	51·86
Arcot, North ...	16,87,999	11,17,488	66·20	19,65,164	11,48,613	58·45	52·55	48·35	49·30	49·09
Do. South ...	10,52,329	5,72,456	54·30	13,12,615	7,88,973	60·11	52·34	57·38	39·88	47·03
Bellary ...	4,31,205	2,48,527	57·63	4,62,474	3,11,058	67·26	46·85	53·53	26·17	52·59
Chingleput ...	17,61,559	8,90,055	50·52	20,07,653	9,33,384	46·49	57·10	50·85	36·48	35·36
Chittoor ...	5,92,518	4,20,637	70·99	6,30,529	4,64,941	74·93	60·47	61·5[illegible]	50·55	68·68
Coimbatore ...	14,30,697	6,30,686	44·08	16,36,826	7,54,256	46·08	47·92	47·91	32·58	35·21
Cuddapah ...	3,17,495	2,09,719	66·05	3,49,374	2,86,315	81·97	66·52	74·97	50·61	74·78
Ganjām ...	3,80,422	63,087	16·58	4,04,844	64,555	15·94	44·29	60·30	32·11	14·37
Do. Agency.	..	...	...	3,612	1,225	34·03	...	...	..	...
Gōdāvari, East.	11,93,505	3,39,374	28·69	16,00,475	3,62,508	22·06	36·48	39·33	26·14	16·52
Do. Agency.	534	...	...	4,399	275	6·25	...	...	...	3·80
Do. West.	12,47,972	2,23,689	17·90	14,79,697	2,48,652	16·65	36·97	34·32	24·84	23·33
Guntūr ...	11,13,802	3,36,514	30·21	13,98,685	3,66,466	26·20	48·33	36·17	24·27	19·92
Kanara, South.	20,34,203	6,35,381	31·23	18,13,865	7,13,423	39·33	37·49	49·94	17·58	28·37
Kistna ...	9,94,321	3,11,163	31·29	13,05,404	3,68,033	28·12	43·02	38·61	40·53	37·26
Kurnool ...	3,10,681	2,13,369	68·67	3,54,631	1,59,795	45·06	42·0[illegible]	55·21	57·67	66·83
Madura ...	6,23,165	3,34,867	53·72	7,39,253	4,41,127	59·39	60·49	59·56	50·16	48·37
Malabar ...	10,15,020	5,19,680	51·[illegible]9	10,63,130	6,16,772	50·80	54·9[illegible]	60·08	42·56	48·55
Nellore ...	7,58,331	2,32,136	30·61	8,78,507	2,49,513	28·40	53·92	54·79	43·04	41·04
Nilgiris, The ...	1,44,666	1,12,523	77·78	1,38,862	1,07,389	77·31	63·77	65·37	67·02	66·85
Rāmnād ...	5,94,747	2,76,466	46·48	6,93,010	3,46,513	50·00	65·86	66·23	39·08	47·46
Salem ...	10,43,215	6,73,776	64·59	11,44,721	7,81,375	68·26	52·1[illegible]	58·76	51·61	66·31
Tanjore ...	15,30,858	6,85,952	44·80	17,80,021	7,67,837	44·38	48·02	55·57	48·38	48·03
Tinnevelly ...	9,27,582	1,96,032	21·13	12,25,154	2,57,591	21·02	43·46	44·09	21·84	22·56
Trichinopoly ...	14,59,220	7,10,019	41·80	16,52,921	7,11,919	43·08	54·02	52·68	35·79	36·01
Vizagapatam ...	4,82,582	1,51,106	31·31	5,60,450	1,81,701	32·31	48·53	48·24	15·76	15·74
Do. Agency.	340	200	58·82	3,524	2,164	61·83	0·00	100·00	00·0	48·43

SECTION I.—*Demand, balance and percentage of loans due to Agricultural and Non-agricultural Credit Societies, 1926–27*—cont.

District.	Out of principal						Out of interest overdue at the end of the previous year.		Out of interest accrued and fallen due during the year.	
	1925–26.			1926–27.						
	Principal recoverable.	Balance.	Percentage of balance to demand.	Principal recoverable.	Balance.	Percentage of balance to demand.	1925–26.	1926–27.	1925–26.	1926–27.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Non-agricultural Societies.	RS.	RS.		RS.	RS.					
Anantapur ...	3,38,922	64,936	19·15	3,72,320	43,538	11·72	45·42	54·12	28·49	12·51
Arcot, North ..	5,06,524	1,38,506	27·34	5,76,346	1,56,118	27·09	44·83	45·27	27·74	28·35
Do. South ...	7,14,409	1,79,564	25·13	7,24,710	1,82,614	25·06	42·00	44·22	16·09	20·63
Bellary ...	1,20,174	22,368	18·61	1,67,480	36,275	21·06	53·44	12·45	12 80	19·05
Chingleput ...	5,65,174	95,18[illegible]	16·84	6,91,247	1,09,576	15·87	35·52	36·30	11·62	8·74
Chittoor ...	3,21,113	1,44,489	44·99	3,68,863	1,47,789	40·06	46·29	38·94	22·03	18·81
Coimbatore ..	7,17,614	1,58,415	22·07	7,39,356	1,80,223	24·37	61·00	46·35	11·64	11·27
Cuddapah ...	2,58,735	61,414	23·73	2,84,304	58,683	20·64	18·83	0 80	23·57	24 95
Ganjām ...	1,72,885	61,124	35·35	2,18,449	69,369	31·34	47·95	63·95	28·93	32·81
Gōdāvari, East.	2,11,743	60,657	28·64	2,73,075	59,835	21·76	47·7[illegible]	33·68	18·44	29·36
Do. Agency.	1,461	1,022	69·95	2,264	699	30·39	20·46	0·58	36·36	39·28
Do. West.	70,702	20,166	28·52	77,286	19,496	25·09	19 12	22·46	33·95	25·20
Guntūr ...	4,01,721	93,524	23·27	4,97,091	1,30,653	26·28	30·84	39·31	12·63	12·57
Kanara, South.	15,49,332	2,53,457	16·35	13,93,802	2,91,881	21·01	29·60	54·2[illegible]	11 00	20·47
Kistna ...	1,93,567	48,408	25·00	2,68,686	95,447	35·52	42·96	20·46	46·92	52·88
Kurnool ...	1,24,967	46,229	37·07	1,25,992	42,818	33·98	7·88	46·80	43·24	30·93
Madras ...	33,04,668	2,21,805	6·71	39,17,901	3,02,250	7·82	57·38	72·78	10·74	7·79
Madura ...	5,84,115	72,298	12·37	9,27,757	82,174	8·43	38·64	41·8	23·6[illegible]	21·53
Malabar ...	3,47,792	1,27,379	36·62	3,01,339	1,30,485	43·30	64·55	64·46	33·77	42·48
Nellore ...	1,67,354	46,084	27·53	1,98,994	36,176	18·18	35·00	31·96	19·73	17·07
Nilgiris, The ...	83,018	22,115	26·63	1,25,088	18,958	15·15	16·39	33·20	23·93	16·90
Rāmnād ...	3,44,378	81,048	23·24	4,01,313	1,21,822	30·36	25·64	32·46	20·16	24·16
Salem ...	8,42,402	1,55,648	18·47	10,17,216	1,78,686	17·57	48·75	45·39	18·47	17·85
Tanjore ...	7,39,339	1,73,299	23·42	8,63,344	1,66,905	19·33	41·34	37·04	16·05	16·86
Tinnevelly ...	5,72,371	76,955	13·44	5,80,109	94,056	16·21	14·83	55·21	17·87	12·87
Trichinopoly ...	15,31,064	1,76,588	11·53	17,23,480	1,81,669	10·54	46·19	64·31	9·99	9·96
Vizagapatam ...	3,89,324	74,516	19·13	4,59,478	99,926	21·74	35 94	54·35	18·03	19·51

SECTION II.—*Classification of Agricultural Credit Societies affiliated to Supervising Unions.*

Districts.	Number of societies in which overdues by members towards principal were					Dormant societies.	Total.
	5%	30%	45%	60%	Above 60%		
	A	B	C	D	E	F	
Anantapur	38	39	40	30	200	71	418
Arcot, North	48	67	56	67	290	62	590
Do. South	76	64	33	33	63	421	690
Bellary	22	21	12	18	112	32	217
Chingleput	24	119	82	84	299	146	754
Chittoor	9	20	11	35	176	3	254
Coimbatore	103	87	43	51	180	1	465
Cuddapah	20	4	3	3	13	169	212
Ganjām	151	51	15	10	53	133	413
Gōdavari, East	107	87	41	27	48	45	355
Do. West	106	50	20	15	17	63	271
Guntūr	122	82	27	20	95	6	352
Kanara, South	42	78	55	30	45	138	388
Kistna	116	46	27	10	34	108	341
Kurnool	13	2	1	4	56	194	270
Madura	53	40	30	35	202	16	376
Malabar	42	31	21	38	112	149	393
Nellore	70	69	28	25	102	14	308
Nilgiris, The	1	6	2	5	2	42	58
Rāmnād	56	28	22	27	95	79	307
Salem	18	25	16	26	40	242	367
Tanjore	57	100	43	51	33	267	551
Tinnevelly	166	77	22	18	18	180	481
Trichinopoly	87	66	39	45	56	86	379
Vizagapatam	124	47	20	21	89	4	305
Total ...	1,671	1,306	709	728	2,430	2,671	9,515

APPENDIX NO. 6.—*Agricultural, Purchase, Purchase and Sale, Production, Production and Sale Societies, 1926–27.*

SECTION I.—PURCHASE, AND SALE SOCIETIES.

District.	Number of societies.	(a) Purchase as owner. Value of goods on hand at the beginning of the year.	Value of goods bought during the year.	Value of goods sold out of columns 3 and 4.	Value of goods on hand at the end of the year.	(b) Sale as owner. Value of goods on hand at the beginning of the year.	Value of goods purchased from members during the year.	Value of goods sold to outsiders out of goods in columns 7 and 8 during the year.	(c) Advances on produce or finished products. Loans given on the pledge of produce or goods. Amount outstanding at the beginning of the year.	Advanced during the year.	Repaid during the year.	Balance outstanding.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
		RS.	RS.	RS.	RS.				RS.	RS.	RS.	RS.
Anantapur	4	...	...	...	...	...	...	...	...	1,655	517	1,078
Arcot, North	13	280	3,052	1,990	1,285	...	...	...	...	8,139	1,357	6,782
Do. South	8	473	390	466	401	...	...	...	2,400	7,357	7,668	2,089
Bellary	4	...	...	...	...	...	...	...	7,571	16,391	17,107	6,855
Chingleput	12	808	2,802	2,897	713	...	...	...	25	...	...	25
Chittoor	1	47	...	...	47	...	...	...	666	...	...	666
Coimbatore	9	7,349	32,881	25,329	15,642	...	...	...	2,475	8,020	9,640	855
Cuddapah	3	...	...	...	...	...	...	...	...	80	30	50
Ganjām Agency	3	4,864	6,476	7,345	4,437	...	...	...	3,272	1,112	1,047	3,337
Gōdāvari, East	2	340	290	501	127	...	...	...	...	...	...	...
Do. Agency ...	2	...	...	...	...	...	...	...	375	..	73	302
Kanara, South ...	4	10	8,504	8,514	...	...	...	...	21,835	1,00,641	1,03,807	18,669
Kurnool	1	...	...	...	...	...	..	...	...	...	...	...
Madura	2	455	8,689	9,239	557	...	...	...	..	...	...	...
Malabar	1	...	...	...	...	...	...	...	...	...	...	...
Nellore	1	...	...	...	...	...	...	...	...	...	...	...
Rāmnād	5	4,402	15,690	12,987	7,105	...	...	...	...	...	...	...
Salem	3	56	...	16	38	...	...	...	...	...	...	...
Tanjore	15	6,314	46,564	48,905	5,973	...	...	...	19,362	73,259	35,313	57,307
Tinnevelly	10	1,519	17,757	16,986	3,344	...	...	...	200	27,580	22,280	5,510
Trichinopoly	3	1,835	8,306	9,089	1,818	...	...	...	...	...	...	...
Vizagapatam	1	...	...	...	...	...	...	...	...	...	...	...
Do. Agency ...	9	3,576	7,372	9,165	2,505	...	...	...	17,234	27,284	22,682	21,836
Total ...	116	(a) 32,328	1,58,773	1,51,429	43,992	...	...	...	(b) 75,415	2,71,518	2,21,577	1,25,361

(a) Excludes Rs. 59 due to audit and transfer.

(b) Excludes Rs. 1,49,296 due to audit and transfer.

SECTION I.—PURCHASE, PURCHASE AND SALE SOCIETIES—*cont.*

District.	(d) Purchase and sale as agent. Value of domestic or agricultural requirements or raw materials or other necessaries purchased for distribution to members during the year.	(d) Purchase and sale as agent. Value of goods of members sold to the public.	(d) Purchase and sale as agent. Savings effected to members.	Working capital.	Cost of management.	Net profit or loss. Plus.	Net profit or loss. Minus.
	(14)	(15)	(16)	(17)	(18)	(19)	(20)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Anantapur, unstated ...	...	...	...	9,930	75	1	9
Arcot, North	...		...	54,277	253	358	7,836
Do. South	...	.	...	2,592	3[illegible]	69	195
Bellary		37,311	1,200	9,368	413	548	55
Chingleput	...	...	...	11,990	100	410	76
Chittoor	...	...	...	720	...	...	56
Coimbatore	...	...	...	1,20,473	2,094	2,071	666
Cuddapah	6,291	...	...	483	15	123	
Ganjām Agency	...	...	...	11,847	7[illegible]2	325	348
Gōdāvari, East	...	...	...	[illegible],135	27	...	344
Do. Agency ...	...	.	..	821	1	23	3
Kanara, South	...	2,60,148	1,176	2,88,697	6,228	3,881	12,883
Kurnool	...	3,000	200	16,079	74	170	...
Madura	...	...	...	850	443	159	...
Malabar	The society did not begin work during the year.						
Nellore	...	...	...	75	..	...	41
Rāmnād	...	...	...	12,294	67	...	3,563
Salem	...	...	...	1,925	17	110	...
Tanjore	...	.	...	75,928	2,590	858	694
Tinnevelly	...	49,258	1,247	14,867	1,101	486	285
Trichinopoly	...	...	...	3,895	488	42	46
Vizagapatam	...	...	...	610	21	...	5
Do. Agency ...	...	...	...	26,377	886	1,577	461
Total ...	6,291	3,49,717	3,823	6,65,296	15,652	11,211	27,567

SECTION II.—PRODUCTION, PRODUCTION AND SALE SOCIETIES.

District.	Number of societies.	Value of raw materials purchased for use by societies.	Value of raw materials produced for sale or for conversion into finished products.	Value of goods prepared for market and sold to members as owner.	Value of goods prepared for market for commission.	Working capital.	Net profit or loss. Plus.	Net profit or loss. Minus.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		RS.	RS.	RS.		RS.	RS.	RS.
Arcot, South	2	1,133	944	2,046	...	1,48,446	2,018	17,051
Chingleput	11	...	...	...	...	111	15	...
Coimbatore	1	...	...	...	...	8,344	686	...
Kanara, South	1	...	...	7	...	3,457	60	.
Madura	1	...	1,694	1,713	...	8,828	222	..
Total ...	16	1,133	2,638	3,766	...	1,69,186	3,001	17,051

APPENDIX NO. 7—SECTION I.—*Particulars of joint purchase made by societies other than those referred to in Appendices Nos. 6 and 8.*

District.	Agricultural requisites.		Manure.		Food-stuffs.		Cloths.	Cattle food and miscellaneous articles.	Total.	Estimated savings.	Advances made in the year on the pledge of produce and standing crops.
	Monsoon ploughs.	Others.	Fish guano, fish manure, bonemeal, etc.	Oil-cake.	Rice.	Other articles.					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
	RS	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Anantapur	50	...	28	1,144	591	2,006	810	...	4,629	67	...
Arcot, North	96	16	...	...	...	...	...	...	112	...	...
Do. South	68	1,676	...	1,101	...	731	96	...	3,672	...	51,240
Bellary	64	1,939	...	...	2,161	355	1,190	1,648	7,357	500	...
Chingleput	96	...	...	...	999	..	1,567	...	2,662	55	1,14,480
Coimbatore	...	...	...	...	...	26,040	1,458	984	28,482	...	...
Cuddapah	64	...	...	3,207	...	...	...	853	4,124	414	...
Ganjām	111	...	...	...	700	...	223	200	1,234	93	4,680
Gōdāvari, East	...	1,225	1,468	...	3,833	278	10	699	7,513	172	1,44,366
Do. West	138	3,010	365	...	...	...	...	..	3,513	382	1,27,529
Guntūr	27	15	...	...	..	...	...	562	604	...	...
Kanara, South	54	414	216	...	2,510	...	...	...	3,194	237	...
Kistna	...	600	...	...	...	...	...	...	600	150	25,101
Kurnool	128	...	...	...	...	15	180	...	323	...	...
Madras	...	...	...	...	7,071	8,233	15,455	...	30,759	732	
Madura	...	120	...	...	1,693	270	1,292	54	3,429	131	1,873
Malabar	...	...	...	...	2,553	...	...	...	2,553	41	...
Nellore	...	...	1,308	...	168	2,290	123	110	3,999	167	...
Nilgiris, The	...	...	...	...	3,550	...	...	...	3,550	...	...
Tanjore	...	...	6,295	12	7,127	7,265	885	9,300	30,884	1,416	1,68,745
Tinnevelly	24	84	...	...	3,352	...	...	...	3,460	60	16,014
Trichinopoly	140	183	5,080	...	235	...	2,011	...	7,649	477	8,211
Vizagapatam	...	756	52	...	...	3,183	...	...	3,991	103	...
Total ...	1,060	10,038	14,812	5,464	36,543	50,666	25,300	14,410	1,58,293	5,197	6,62,239

APPENDIX NO. 7—SECTION II.—*Particulars of joint sale made by societies other than those referred to in Appendices Nos. 6 and 8.*

District.	Paddy.	Tobacco.	Cotton.	Mats.	Jaggery.	Lunghis.	Groundnut and coconuts.	Other articles.	Total.	Approximate gain.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
	RS.				RS.		RS.	RS.	RS	RS.
Anantapur	...	...	...	...	...	...	135	...	135	6
Chingleput	...	...	...	...	500	...	5,350	...	5,850	1,060
Kanara, South	497	...	...	...	...	...	...	...	497	6
Kurnool	...	...	...	...	...	...	...	582	582	...
Madura	...	...	...	...	...	...	...	1,27,137	1,27,137	3,065
Trichinopoly	1,526	...	...	...	...	...	...	..	1,526	95
Total ...	2,023	...	...	...	500	...	5,485	1,27,719	1,35,727	4,632

APPENDIX No. 8.—*Non-agricultural Trading Societies*, 1926–27.

SECTION I.—PURCHASE, PURCHASE AND SALE SOCIETIES EXCLUDING SUCH SOCIETIES FOR WEAVERS.

District.	Number of societies.	(a) Purchase as owner. Value of goods on hand at the beginning of the year.	Value of goods bought during the year.	Value of goods sold to members (out of goods in columns 3 and 4) during the year.	Value of goods on hand at the end of the year.	(b) Sale as owner. Value of goods on hand at the beginning of the year.	Value of goods purchased from members during the year.	Value of goods sold to outsiders (out of goods in columns 7 and 8) during the year.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
I.—PURCHASE AND SALE.		RS.	RS.	RS.	RS.	RS.	RS.	RS.
Anantapur ...	3	...	797	777	69	...	...	...
Arcot, North ...	3	1,066	15,827	14,684	2,209	...	...	...
Do. South ...	9	9,905	95,893	1,05,252	8,451	...	...	...
Bellary	5	1,181	5,705	6,330	1,135	...	...	...
Chingleput	4	1,269	39,696	37,679	3,286	...	...	...
Chittoor	3	2,752	10,790	11,276	3,024	...	...	...
Coimbatore ...	3	10,762	1,01,926	99,883	13,335	...	...	...
Cuddapah	1	..	...	...	...	...	...	.
Ganjām	8	2,755	10,880	12,576	1,450	...	...	...
Gōdāvari, East ..	4	2,805	15,949	13,248	2,590	...	...	...
Do. Agency ...	1	...	...	...	...	...	...	..
Do. West ...	1	...	..	...	...	...	...	..
Guntūr ...	2	730	2,480	3,439	268	...	...	...
Kanara, South ..	5	1,578	12,692	13,878	1,532	...	...	...
Kistna	3	1,725	10,862	13,164	1,784	...	...	...
Kurnool	7	43	2,002	1,450	429	...	...	...
Madras	4	1,10,794	10,53,445	11,36,503	1,05,190	...	...	...
Madura	5	65,546	2,07,579	1,45,321	41,667	...	..	...
Malabar	26	15,138	1,04,452	95,075	29,375	...	...	...
Nellore	3	88	638	590	168	..	...	...
Nilgiris, The ...	2	13,275	97,452	97,444	13,128	160	1,589	1,104
Rāmnād	5	13,879	1,06,424	1,19,593	9,080	...	...	...
Salem	2	334	2,916	3,259	227	...	...	...
Tanjore	15	11,950	96,393	97,748	10,600	...	...	...
Tinnevelly	5	2,705	53,713	55,194	2,874	...	...	...
Trichinopoly ...	2	2,840	13,922	14,277	3,088	...	...	...
Vizagapatam ...	9	85,199	1,09,683	98,344	46,538	...	...	...
Do. Agency.	3	98	738	713	160	...	...	...
Total ..	143	(a) 3,08,41[illegible]	21,63,849	21,97,692	2,64,657	160	1,589	1,104

(a) Includes Rs. 175 due to audit.

District.	(c) Advances on produce or finished goods. Loans given on the pledge of products or goods. Amount outstanding at the beginning of the year.	Advanced during the year.	Repaid during the year.	Balance outstanding at the end of the year.	(d) Purchase and sale as agent. Value of domestic or agricultural requirements or raw materials or other necessaries purchased for distribution to members during the year.	Value of goods of members sold to the public.	Savings effected to members.	Working capital.	Cost of management.	Net profit or loss. Plus.	Minus.
(1)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
I.—PURCHASE AND SALE.					RS.	RS.	RS.	RS.	RS.	RS.	RS.
Anantapur	...	...	...	...	...	...	...	692	24	36	223
Arcot, North	...	...	...	...	...	...	...	1,557	695	48	...
Do. South	...	...	...	...	...	...	...	15,680	4,201	4,670	1,859
Bellary	...	...	...	...	...	...	...	1,512	707	440	...
Chingleput	...	...	...	...	...	...	...	6,199	1,506	454	231
Chittoor	...	...	...	...	...	...	...	9,650	542	249	1,270
Coimbatore	...	...	..	...	...	...	..	34,807	4,172	339	1,409
Cuddapah	...	...	...	...	...	...	...	848	...	...	292
Ganjām	...	...	...	...	...	...	...	3,363	277	285	370
Gōdāvari, East	...	...	...	...	...	...	...	4,268	528	88	2,403
Do. Agency	...	...	...	...	...	...	...	20	1	...	1
Do. West	...	...	...	...	...	...	...	...	...	...	...
Guntūr	...	...	...	...	...	...	...	392	35	125	...
Kanara, South	...	...	...	...	...	...	...	7,162	1,588	554	252
Kistna	...	...	...	...	...	...	...	3,300	1,446	696	69
Kurnool	...	...	...	...	...	...	...	2,187	22	58	1,335
Madras	...	...	...	...	...	...	...	3,15,699	61,878	17,319	...
Madura	...	...	...	...	...		...	51,210	9,741	8,065	302
Malabar	...	...	...	..	1,678	1,696	18	43,034	2,926	2,352	4,797
Nellore	...	...	...	...	...	...		1,650	36	74	...
Nilgiris, The	...	...	...	...	...	...	...	1,807	3,853	721	...
Rāmnād	...	...	...	...	...	...	...	21,555	5,529	3,043	402
Salem	...	...	..	...	...	...	...	1,797	36	225	441
Tanjore	...	...	...	...	...	...	..	16,467	3,339	1,896	2,364
Tinnevelly	...	...	...	...	...	...	...	6,061	1,761	243	1,570
Trichinopoly	...	...	...	...	...	...	...	4,702	738	167	58
Vizagapatam	...	...	...	...	...	...	...	56,104	1,644	908	790
Do. Agency.	...	...	...	...	...	...	...	227	9	35	...
Total	...	...	...	...	1,678	1,696	18	5,71,395	1,07,234	43,085	19,938

SECTION II.—PRODUCTION, PRODUCTION AND SALE

District.	Number of societies.	(a) Purchase as owner. Value of goods on hand at the beginning of the year.	Value of goods bought during the year.	Value of goods sold to members (out of goods in columns 3 and 4) during the year.	Value of goods on hand at the end of the year.	(b) Sale as owner. Value of goods on hand at the beginning of the year.	Value of goods purchased from members during the year.	Value of goods sold to outsiders (out of goods in columns 7 and 8) during the year.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
PRODUCTION—PRODUCTION AND SALE.		RS.	RS.	RS.	RS.	RS.	RS.	RS.
Arcot, South	1	...	...	...	...	...	..	...
Ganjām	1	...	...	...	...	...	...	...
Gōdāvari, East	1	840	804	1,556	2,165	...	...	...
Kanara, South ...	1	...	...	...	...	...	...	...
Kistna	1	258	2,888	3,661	...	...	...	
Kurnool	1	...	...	...	...	...	...	
Madura	1	...		...	...	...	...	...
Nellore	2	...	165	50	100	1,190	1,477	2,935
Ramnad	1	...	...	...	...	...	...	...
Salem	1	...	...	...	...	...	...	...
Total ...	11	1,098	3,857	5,267	2,265	1,190	1,477	2,935

SOCIETIES (STORES) EXCLUDING SUCH SOCIETIES FOR WEAVERS.

(c) Advances on produce or finished goods. Loans given on the pledge of products or goods. Amount outstanding at the beginning of the year.	Advanced during the year.	Repaid during the year.	Balance outstanding at the end of the year.	(d) Purchase and sale as agent. Value of domestic or agricultural requirements or raw materials or other necessaries purchased for distribution to members during the year.	Value of goods of members sold to the public.	Savings effected to members.	Working capital.	Cost of management.	Net profit or loss. Plus.	Minus.
(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
							RS.	RS.	RS.	RS.
...	...	...	...	...	...	...	2,945	...	271	...
...	...	...	...	...	...	...	3,161	8	80	...
...	...	...	...	...	.	..	307	674	1,524	..
...	...	...	...	...	...	...	245	11	1	...
...	...	..	...	...	...	...	1,260	403	...	3
...	...	..	...	...	...	...	1,348	5	...	97
...	...	...	...	...	...	...	1,008	1	43	...
...	...	...	...	..	...	...	2,515	992	314	33
...	...	...	...	...	...	...	69	13	...	11
...	...	...	...	...	...	...	1,183	...	...	38
...	...	...	...	...	...	...	14,041	2,107	2,233	182

SECTION III-A.—PURCHASE, PURCHASE AND SALE SOCIETIES EXCLUSIVELY FOR WEAVERS.

District.	Number of societies.	Value of raw materials. On hand at the beginning of the year.	Value of raw materials. Bought during the year.	Value of raw materials. Sold during the year.	Value of raw materials. On hand at the end of the year.	Value of finished products. On hand at the beginning of the year.	Value of finished products. Purchased from members during the year.	Value of finished products. Sold to the public during the year.	Value of finished products. On hand at the end of the year.	Working Capital.	Cost of management.	Net profit or loss. Plus.	Net profit or loss. Minus.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Arcot, North	4	1,591	7,240	9,160	670	1,291	15,088	12,365	4,015	9,275	1,641	49	702
Do. South	2	...	335	10	325	428	2,903	2,623	1,028	2,127	226	55	38
Bellary	1	...	...	...	...	...	228	223	...	1,039	3	...	49
Chittoor	2	...	...	...	...	...	...	...	...	1,233	2	90	254
Coimbatore	5	192	...	52	...	...	...	...	129	5,207	8	37	73
Ganjām	5	1	...	...	1	...	...	...	...	7,168	88	548	...
Gōdāvari, East	3	...	...	...	...	...	...	...	...	8,809	47	20	100
Guntūr	1	380	...	346	45	63	...	67	...	47	59	133	...
Kanara, South	1	386	593	917	351	...	...	...	...	1,896	55	540	...
Kistna	4	239	11	59	182	...	...	...	..	1,428	13	30	260
Madras	1	314	538	652	225	...	..	..	...	1,691	42	76	150
Madura	4	10,480	1,26,977	1,37,050	1,120	135	...	93		31,358	1,650	1,042	1,438
Malabar	8	...	521	489	48	...	...	...	...	1,258	82	70	12
Nellore	1	...	...	...	...	...	...	...	...	32		...	48
Rāmnād	4	12	...	6	6	...	90	90	...	10,574	99	199	564
Salem	1	...	...	...	...	...	...	...	..	1,010	11	2	...
Total ...	42	(c) 13,595	1,36,215	1,48,741	2,978	1,917	18,304	15,461	5,172	84,452	4,021	2,886	3,688

(c) Includes Rs. 2,146 due to audit.

Excludes Rs. 3,157 due to audit and transfer.

SECTION III-B.—PRODUCTION, PRODUCTION AND SALE SOCIETIES EXCLUSIVELY FOR WEAVERS.

District. (1)	Number of societies. (2)	Value of raw materials purchased for use by societies. (3)	Value of raw materials produced for sale or for conversion into finished product. (4)	Value of goods prepared for the market and sold to members as owner. (5)	Value of goods prepared for the market for commission. (6)	Loans given on the pledge of goods. Amount outstanding at the beginning of the year. (7)	Loans given on the pledge of goods. Advanced during the year. (8)
		RS.	RS.	RS.	RS.		
Anantapur...	3	2,741	...	2,736	2,471	...	...
Chingleput	1	...	549	905	...	...	...
Gōdāvari, West	5	16,673	...	18,640	...	...	...
Kistna	1	3,167	...	4,175	...	...	...
Total ...	10	22,581	549	26,456	2,471	...	...

District.	Loans given on the pledge of goods—*cont.* Repaid during the year. (9)	Loans given on the pledge of goods—*cont.* Balance outstanding. (10)	Purchase and sale as agent. Value of domestic or agricultural requirements or raw materials or other necessaries purchased for distribution to members during the year. (11)	Purchase and sale as agent. Value of goods of members sold to the public. (12)	Purchase and sale as agent. Savings effected to members. (13)	Working capital. (14)	Cost of management. (15)	Net profit or loss. Plus. (16)	Net profit or loss. Minus. (17)
				RS.	RS.	RS.	RS.	RS.	RS.
Anantapur	...	...	...	2,670	199	18,827	164	...	900
Chingleput	...	...	...	...	...	8,308	186	...	1,635
Gōdāvari, West	...	...	...	...	...	16,690	787	556	1,524
Kistna	...	...	...	...	...	3,755	257	...	146
Total ...	...	...	...	2,670	199	47,580	1,394	556	4,205

SECTION III-C.—CREDIT SOCIETIES OF WHICH WEAVERS FORM MORE THAN 60 PER CENT OF THE MEMBERS.

District. (1)	Number of societies. (2)	Paid-up share capital. (3)	Deposits of members. (4)	Loans from societies and non-members. (5)	Loans from Government. (6)	Reserve fund. (7)
		RS.	RS.	RS.		RS.
Arcot, South	2	1,110	...	14,967	...	291
Bellary	4	3,993	1,059	14,952	...	550
Chingleput	9	10,510	76	1,09,473	...	11,004
Coimbatore	10	8,282	155	80,390	...	9,948
Cuddapah	5	856	...	2,029	...	2
Ganjām...	1	45	...	410	...	...
Guntūr	6	1,244	...	4,191	...	46
Kurnool	5	881	...	6,049	...	3
Madura	2	1,411	...	9,054	...	186
Rāmnād	2	668	...	4,981	...	400
Tinnevelly	8	2,362	...	10,124	...	163
Trichinopoly	12	7,212	...	73,541	...	5,114
Total ...	66	38,574	1,290	3,30,161	...	27,707

District.	Working capital. (8)	Cost of management. (9)	Net profit or loss. Plus. (10)	Net profit or loss. Minus. (11)	Value of joint purchase of raw materials for members. (12)	Value of joint sale of finished products sold to the public on behalf of the members. (13)
	RS.	RS.	RS.	RS.	RS.	RS.
Arcot, South	16,368	63	36	54	...	...
Bellary	20,554	249	204	137	...	...
Chingleput	1,31,063	2,357	2,158	350	35	...
Coimbatore	98,775	514	1,872	...	...	...
Cuddapah	2,887	60	...	112	...	...
Ganjām...	455	32	...	19	...	...
Guntūr	5,481	23	87	163	...	...
Kurnool	6,932	74	11	288	...	...
Madura	10,651	7	...	921	...	...
Rāmnād	6,049	109	34	...	...	...
Tinnevelly	12,649	155	86	418	...	...
Trichinopoly	85,867	836	1,809	894	...	...
Total ...	3,99,731	4,479	6,297	3,356	35	...

APPENDIX No. 9—SECTION I.—*Civil suits and decrees*, 1926–27.

District.	Number of suits preferred by societies in civil courts. Pending disposal at the beginning of the year.	Filed during the year.	Total.	Claims satisfied before decree.	Decreed during the year.	Pending disposal at the end of the year. No.	Pending disposal at the end of the year. Amount.	Number of decrees obtained by societies in civil courts. Obtained in previous years and pending execution at the beginning of the year.	Obtained during the year.	Total.	Claims satisfied during the year.	Pending execution at the end of the year. No.	Pending execution at the end of the year. Amount.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
							RS.						RS.
Anantapur ...	44	33	77	10	27	40	...	148	27	175	24	151	14,881
Arcot, North ...	...	95	95	...	74	21	2,299	83	74	157	38	119	33,649
Arcot, South ...	...	6	6	...	6	...	...	13	6	19	3	16	1,611
Bellary ...	2	5	7	...	5	2	...	10	5	15	8	7	706
Chingleput ...	20	94	114	3	76	35	...	63	76	139	10	129	...
Chittoor ..	2	28	30	1	27	2	373	49	27	76	22	54	4,903
Coimbatore ...	4	39	43	...	34	9	1,704	49	34	83	16	67	6,546
Cuddapah ...	3	2	5	...	2	3	590	50	2	52	7	45	5,081
Ganjām ...	13	6	19	...	19	...	...	77	19	96	18	78	7,946
Kanara, South	59	337	396	80	299	67	1,436	242	299	541	139	402	12,149
Kistna ...	...	3	3	...	...	3	...	1	...	1	...	1	...
Kurnool ...	9	20	29	2	18	9	855	4	18	22	4	18	1,918
Madras ...	2	120	122	5	94	23	1,743	71	94	165	26	139	3,883
Madura ...	1	33	34	1	30	3	...	74	30	104	16	88	7,571
Malabar ...	61	291	352	27	309	16	247	865	309	1,174	348	826	15,554
Nellore ...	16	72	88	17	58	13	422	33	58	91	29	62	2,977
Nilgiris, The ...	...	...	...	...	...	...	...	28	...	28	7	21	2,448
Rāmnād ...	21	31	52	...	37	15	260	43	37	80	13	67	1,561
Salem	5	23	28	1	17	10	240	148	17	165	12	153	2,390
Tanjore ...	...	25	25	...	24	1	47	42	24	66	15	51	4,465
Tinnevelly ...	13	15	28	1	23	4	371	11	23	34	2	32	1,011
Trichinopoly ...	10	43	53	...	52	1	500	146	52	198	59	139	17,549
Vizagapatam ...	2	...	2	...	2	...	...	2	2	4	2	2	3
Total ...	(a) 287	1,321	1,608	98	1,233	277	11,087	(b)2,252	1,233	3,485	818	2,667	1,50,202

(a) Excludes 20 cases due to liquidation and audit.
(b) Do. 76 do. do.

APPENDIX No. 9—SECTION II.

APPENDIX No. 9—SECTION II.—*References under Rule XIV of the rules framed under the Act (Arbitration)*, 1926–27.

District.	Number of references filed by societies.							Number of decrees obtained by societies.					
	Pending disposal at the beginning of the year.	Filed during the year.	Total.	Claims satisfied before decree.	Decreed during the year.	Pending disposal at the end of the year.		Obtained in previous years and pending execution at the beginning of the year.	Obtained during the year.	Total.	Claims satisfied during the year.	Decrees pending execution at the end of the year.	
						No.	Amount.					No.	Amount.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Anantapur	397	955	1,352	334	265	753	79,964	1,546	265	1,811	401	1,410	1,66,568
Arcot, North	887	1,267	2,154	284	1,046	824	1,03,424	2,800	1,046	3,846	876	2,970	3,42,036
Arcot, South	443	1,171	1,614	159	1,023	432	58,487	1,898	1,023	2,921	489	2,432	2,84,090
Bellary	86	419	505	72	254	179	39,172	192	254	446	106	340	72,307
Chingleput	663	1,008	1,671	108	809	754	Not available.	2,146	809	2,955	535	2,420	Not available.
Chittoor	581	476	1,057	105	712	240	41,158	883	712	1,595	423	1,172	1,64,725
Coimbatore	428	1,364	1,792	185	1,132	475	59,424	1,464	1,132	2,596	544	2,052	2,32,591
Cuddapah	80	310	390	23	244	123	17,504	340	244	584	97	487	88,135
Ganjām	77	219	296	36	187	73	5,196	677	187	864	280	584	34,386
Ganjām Agency	1	...	1	...	1	...	...	12	1	13	3	10	96
Gōdāvari, East	148	433	581	53	290	238	22,357	1,293	290	1,583	49	1,534	Not available.
Gōdāvari Agency ...	5	3	8	4	4	...	...	3	4	7	3	4	215
Gōdāvari, West	21	173	194	36	144	14	1,235	136	144	280	103	177	13,834
Guntūr	244	749	993	135	451	407	43,526	426	451	877	260	617	29,240
Kanara, South	727	4,153	4,880	256	3,429	1,195	67,856	4,683	3,429	8,112	1,255	6,857	3,73,019
Kistna	54	283	337	55	222	60	4,908	139	222	361	36	325	24,200
Kurnool	162	260	422	55	260	107	12,858	413	260	673	127	546	58,364
Madras	163	273	436	29	297	110	3,862	290	297	587	79	508	16,460
Madura	85	274	359	38	229	92	4,143	1,344	229	1,573	226	1,347	95,421
Malabar	437	1,199	1,636	145	1,117	374	16,677	3,286	1,117	4,403	778	3,630	1,37,697
Nellore	47	468	515	42	338	135	12,120	587	338	925	245	680	45,580
Nilgiris, The	11	184	195	4	191	...	...	598	191	789	154	635	Not available.
Rāmnād	101	1,074	1,175	78	942	155	9,194	1,172	942	2,114	378	1,736	1,17,797
Salem	286	489	775	72	421	282	20,694	1,431	421	1,852	310	1,542	1,17,582
Tanjore	202	1,441	1,643	102	1,270	271	54,089	3,456	1,270	4,726	1,006	3,720	3,75,812
Tinnevelly	125	1,040	1,165	191	792	182	10,670	1,574	792	2,366	621	1,745	82,859
Trichinopoly	188	1,515	1,703	546	915	242	14,730	3,123	915	4,038	753	3,285	3,78,386
Vizagapatam.	240	323	563	77	301	185	20,221	725	301	1,026	282	744	Not available.
Vizagapatam Agency ...	2	1	3	2	...	1	198	...	...	...	...	...	...
Total ...	(a) 6,891	21,524	28,415	3,226	17,286	7,903	7,22,667	36,637	17,286	53,923	10,414	43,509	(available). 32,51,400

(a) Excludes 885 cases due to audit and liquidation.
(b) Do. 664 do. do.

Appendix No. 10.—*Societies under liquidation, 1926–27.*

Name of society.	Date of liquidation.	Assets remaining uncollected on 30th June 1926 or on the date of liquidation.	Assets accrued during the year.	Assets collected during the year.	Assets. Remaining uncollected on 30th June 1927.	Assets. On hand on 30th June 1927.	Assets. Total (columns 6 and 7).	Liabilities. To members.	Liabilities. To non-members.	Liabilities. Total (columns 9 and 10).
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
ANANTAPUR.		RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Somandapalli Weavers' ... 4308	27 Sep. 23	8,575	1,588	10,163	...	597	597	...	...	...
2. Sankepalli ... 1376	22 Oct. 23	3,881	...	268	3,613	926	4,539	240	4,135	4,375
3. Kesapuram ... 432	29 Apr. 25	846	...	194	652	408	1,060	97	511	608
ARCOT, NORTH.										
1. Katpadi ... 851	20 May 16	1,302	165	96	1,371	158	1,529	133	841	974
2. Mangadu ... 823	3 Feb. 17	...	...	...	...	866	866	...	...	...
3. Vengodu 1011	10 Jan. 18	109	108	49	168	1,133	1,301	28	54	82
4. Iranamangalam ... 1826	27 Mar. 25	12,128	1,357	950	12,535	998	13,533	381	9,456	9,837
5. Irumbedu ... 915	8 Apr. 26	1,481	10	1,453	38	1,453	1,491	14	...	14
6. Conservancy staff, Tiruvannamalai. 2644	9 Sep. 26	15	...	15	...	15	15	1	14	15
7. Vellore Basket makers 8059	26 Feb. 27	1,646	...	...	1,646	...	1,646	545	2,219	2,764
ARCOT, SOUTH.										
1. Manakuppam ... 755	17 Dec. 25	187	98	38	247	1,339	1,586	131	...	131
2. Perumathur ... 1053	27 Feb. 21	1,142	2	2	1,142	83	1,225	93	...	93
3. Tittagudi Public... 2992	29 Nov. 21	...	...	...	...	23	23	5	...	5
4. Kandamangalam .. 7195	3 Nov. 24	24	...	...	24	...	24	43	...	43
5. Markanam Public Servants' Stores. 5748	30 June 23	37	1	6	32	60	92	79	8	87
6. Villupuram F.L.C.S. ... 4645	3 Nov. 24	1,042	...	21	1,021	13	1,034	178	564	742
7. Periyanolambai ... 2792	6 Feb. 25	...	3	3	...	114	114	...	...	...
8. Chidambaram Stores, Ltd. ... 3591	20 Aug. 22	...	3	3	...	2	2	26	...	26
9. Vriddhachalam Stores 2984	11 Sep. 22	...	2	2	...	1	1	16	...	16
10. Vikravandi ... 2672	6 Apr. 24	...	...	...	...	1	1	...	...	...
11. Sholavalli Building 982	12 Mar. 27	14	...	...	14	...	14	...	...	...
BELLARY.										
1. Magalam 66	23 July 22	1,665	79	90	1,654	38	1,692	384	...	384
CHINGLEPUT.										
1. Nanjipuram ... 158	19 Mar. 19	1,776	144	182	1,738	828	2,566	21	...	21
2. Kavanur Puducheri. 631	26 Mar. 19	19,145	1,430	336	20,239	447	20,686	2,508	7,850	10,358
3. Kamalampundi... 134	Do.	10,341	883	463	10,761	2,593	13,354	698	72	790
4. Manampathu Kandigai ... 156	8 June 19	1,699	166	35	1,830	1,252	3,082	79	...	79
5. Kilnallattur 138	19 June 19	3,084	269	1	3,352	7	3,359	249	104	353

Appendix No. 10.—*Societies under liquidation, 1926–27—cont.*

Name of society.	Date of liquidation.	Assets remaining uncollected on 30th June 1926 or on the date of liquidation.	Assets accrued during the year.	Assets collected during the year.	Assets. Remaining uncollected on 30th June 1927.	Assets. On hand on 30th June 1927.	Assets. Total (columns 6 and 7).	Liabilities. To members.	Liabilities. To non-members.	Liabilities. Total (columns 9 and 10).
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
CHINGLEPUT—*cont.*		RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
6. Conjeeveram Weavers' ... 2858	9 Oct. 19	...	...	...	...	7	7	6	...	6
7. Hanumanthandalam 163	1 July 20	1,265	138	26	1,377	916	2,293	86	...	86
8. Sunnambukulam. 373	Do.	5,283	19	19	5,283	430	5,713	813	23	836
9. Gummudipundi ... 591	Do.	6,286	1	1	6,286	27	6,313	463	478	941
10. Kinarkandigai ... 713	Do.	4,436	124	4,382	178	714	892	174	...	174
11. Kodunganni Stores 1912	13 Oct. 21	...	..	...	...	3	3	3	...	3
12. Zamin Valayur ... 1267	8 Nov. 23	296	313	313	296	372	668	15	...	15
13. Ponnericheri ... 5126	29 Jan. 24	3,200	...		3,200	535	3,735	177	2,431	2,608
14. Mattur Christian. 2473	16 June 24	2,595	...	712	1,883	...	1,883	73	1,221	1,294
15. Tirupporur Trading Union ... 4196	26 July 24	154	...	...	154	117	271	331	...	331
16 Ozhukarai ... 453	5 Apr. 25	4,373	450	1,077	3,746	1,086	4,832	505	1,255	1,760
17. Chingleput Municipal Menial Employees ... 3508	22 Apr. 25	869	...	115	754	...	754	168	470	638
18. Rendankattalai Adi-Dravida ... 4617	13 May 25	4,851	821	...	5,672	2	5,674	489	3,361	3,850
19. Manampettai Cheri 6473	17 June 26	Figures not received.								
20. Kallapirampuram Cheri 9465	13 June 26									
21. Esur Cheri ... 9421	14 June 26									
22. Budurcheri ... 6422	4 July 26									
23. Pandeswaramcheri. 6602	9 July 26	...	...	...	...	387	387	344	...	344
24. Palaveducheri ... 6519	29 Oct. 26	4,008	302	67	4,243	84	4,327	218	2,735	2,953
25. Kinar 2169	16 Dec. 26	Figures not received.								
26. Kilpadappaicheri. 8223	23 Dec. 26									
27. Kattaricheri ...13365	1 Mar. 27									
28. Puthericheri ...11329	1 Apr. 27									
29. Perumbair ... 744	3 Apr. 27	1,001	7	...	1,008	...	1,008	47	284	331
30. Nelvilicheri ... 9826	23 Apr. 27	Figures not received.								
31. Musaravakkamcheri 11011	9 June 27									
32. Kilkadirpucheri .. G 611	11 June 27	Statutory period not expired.								
33. Nirvoycheri ...10932	17 June 27									
34. Vedapalagamcheri 11015	Do.									
CHITTOOR.										
1. Goranthapalli .. 11263	5 Dec. 26	...	...	.	...	25	25	25	...	25
2. Maddiapantavalapalli 10749	22 Nov. 26	Pending final closing.								
3. Ethoor 7688	3 Apr. 26	Do.								
4. Tirupathi stores. 4558	23 Apr. 27	879	...	879	...	5	5	5	...	5

APPENDIX No. 10.—*Societies under liquidation*, 1926-27—cont.

Name of society.	Date of liquidation.	Assets remaining uncollected on 30th June 1926 or on the date of liquidation.	Assets accrued during the year.	Assets collected during the year.	Assets.			Liabilities.		
					Remaining uncollected on 30th June 1927.	On hand on 30th June 1927.	Total (columns 6 and 7).	To members.	To non-members.	Total (columns 9 and 10).
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
COIMBATORE.										
1. Mungilpalayam ... 390	1 Dec. 16	255	...	157	98	741	839	384	...	384
2. Paralai Estate Staff and Labourers' Stores ... 5772	20 Nov. 23	15	1	1	15	50	65	81	6	87
3. Bhavani Stores ... 3868	2 Jan. 24	...	...	...	...	4	4	...	...	...
4. Devanga Industrial Co-operative Purchase and Sale Society. 6401	19 Jan. 24	289	42	43	288	735	1,023	1,144	...	1,144
5. Paralai Estate Group 4, Labourers 5771	11 June 24	...	...	...	...	8	8	...	...	...
6. Kalyanapandal Estate Labourers 6686	19 Jan. 25	2,201	120	120	2,201	3,692	5,893	1,320	7,054	8,375
7. Keeranur 3599	14 Dec. 26	3,325	...	...	3,325	...	3,325	184	2,281	2,465
CUDDAPAH.										
1. Venkiah Kalava ... 1924	31 Aug. 24				Pending final closing.					
2. Mukkavaripalli ... 5788	2 Oct. 25	278	...	268	10	182	192	95	...	95
GANJĀM.										
1. Haridasapuram ... 4373	12 Sep. 23	957	32	114	875	...	875	...	343	343
2. Burupada ... 3814	26 May 24	2,157	201	...	2,358	...	2,358	...	1,085	1,085
3. Borubhadra ... 3436	1 June 24	2,889	362	44	3,207	...	3,207	...	938	938
4. Tekkalipatnam ... 4369	18 Aug. 24	2,786	373	153	3,006	...	3,006	...	1,172	1,172
GŌDĀVARI, EAST.										
1. Govinda Sri Rama 1916	19 July 23	1,185	3	19	1,169	455	1,624	587	...	587
2. Amalapuram Urban Bank ... 1557	28 Sep. 23	...	48	48	...	1,221	1,221	...	...	...
3. Sankaraguptam ... 850	15 Apr. 24	222	2	2	222	103	325	54	...	54
4. Virabhadrapuram 3128	7 Jan. 25	...	1	1	...	198	198	...	...	...
5. Pasarlapudi ... 3336	22 Feb. 25	1,635	...	881	754	1	755	...	...	...
6. Vyagresvaram ... 1663	Do.	15	8	16	7	162	169	28	...	28
7. Modekurru ... 1661	1 Mar. 25	1,953	13	121	1,845	202	2,047	362	589	951
8. Vallur 3332	15 Mar. 25	486	147	633	...	639	639		...	...
9. Vadalrevu ... 2518	12 May 25	2,914	26	226	2,714	...	2,714	651	1,515	2,166
10. Ramachandrapuram Trading Union 1491	13 May 25	1,269	...	301	968	2	970	1,592	2,031	3,623
11. Jagannadhapuram Sri Krishna ... 8486	30 May 25	97	...	...	97	43	140	47	...	47
12. Bellanandur ... 4598	4 June 25	1,290	...	426	864	...	864	223	337	560
13. Prattipadu ... 3790	15 June 25	6,210	...	3,824	2,386	1	2,387	550	481	1,031
14. Atrayapuram ... 6895	21 June 25	77	...	...	77	...	77	90	...	90
15. Maruvada 1547	1 Dec. 26	4,700	...	60	4,640	62	4,702	232	3,326	3,558

APPENDIX No. 10.—*Societies under liquidation*, 1926-27—cont.

Name of society.	Date of liquidation.	Assets remaining uncollected on 30th June 1926 or on the date of liquidation.	Assets accrued during the year.	Assets collected during the year.	Assets.			Liabilities.		
					Remaining uncollected on 30th June 1927.	On hand on 30th June 1927.	Total (columns 6 and 7).	To members.	To non-members.	Total (columns 9 and 10).
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
GUNTŪR.		RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Davispet Co-operative Building Society ... 2009	17 May 26	549	36	...	585	2,832	3,417	2,621	115	2,736
2. Panidem 5436	27 Aug. 26	...	...	...	...	595	595	402	...	402
3. Chandole 3599	15 Feb. 27	...	...	...	...	1,464	1,464	...	1,098	1,092
4. Tenali Hand spinning hand loom 7998	16 Mar. 27	532	...	...	532	...	532	787	168	955
5. Yerrapalem ... 4225	25 June 27	9,654	...	...	9,654	340	9,994	1,006	...	1,006
KANARA, SOUTH.										
1. Bolar 1109	28 Jan. 22	916	...	26	890	23	913	617	237	854
2. Talangeri ... 2232	17 Jan. 23	440	...	...	440	11	451	208	...	208
3. Bela Lady of Dolars ... 972	21 Jan. 23	1,844	570	250	2,164	10	2,174	198	1,015	1,213
4. Uppinangadi ... 1198	15 Feb. 25	7,246	3,718	546	10,418	86	10,504	1,191	7,795	8,986
5. Savanal 1312	18 May 25	2,151	50	157	2,044	7	2,051	352	510	862
6. Coondapur Trading Union 4586	8 July 25	15	...	15	...	...	...	...	...	...
7. Uppinangadi Goud Saraswathy Building 8870	7 Aug. 25	4,949	...	4,939	...	2	2	2	...	2
8. Aryakarthiyani ... 7347	10 Aug. 25	3,412	...	449	2,963	4	2,967	352	2,159	2,511
9. Adur Sri Mallevara. 3385	16 Feb. 26	...	5,403	723	4,680	519	5,199	..	11,587	11,587
10. Ramakunja ... 2886	24 Apr. 26	6,505	...	141	6,364	128	6,492	1,073	9,004	10,077
11. Malady 2145	30 Apr. 26	1,605	...	183	1,422	19	1,441	359	692	1,051
12. Muliyar 2837	16 May 26	11,429	...	1,090	10,339	85	10,424	586	8,828	9,414
13. Coondapur Guano factory owners 4677	14 June 26	4,458	...	4,458	...	...	...	1,453	2,222	3,675
14. Amembal C.S. ... 1913	22 Nov. 26	4,589	...	28	4,561	7	4,568	513	2,957	3,470
15. Mandekole ... 7470	22 Dec. 26	2,440	...	...	2,440	5	2,445	177	1,847	2,024
16. Yermal Mogers ... 6189	26 Mar. 27	342	...	...	342	...	342	257	...	257
17. Mangalore Guano Factory owners. 2715	5 May 27	Statutory period not expired.								
18. Patla 3376	9 June 27									
19. Polipu Mogers ... 5265	9 June 27									
KISTNA.										
1. Trumani Vanigudem 698	26 Nov. 20	2,387	...	..	2,387		2,387	18	...	18
2. Anamanapudi ... 1750	27 Feb. 21	537	...	...	537	...	537	2	564	566
3. Kommulamudi ... 715	14 Mar. 21	2,234	...	781	1,453	...	1,453	242	529	771
4. Pallavada ... 161	14 July 21	2,333	...	...	2,333	948	3,281	240	250	490
5. Avanigadda ... 351	5 Mar. 24	87	...	...	87	20	107	...	...	...
6. Rayakuduru Stores 2314	9 Jan. 25	202	...	202	...	54	54	54	...	54
7. Venkatapuram ... 84	2 Mar. 25	11,390	...	3,471	7,919	...	7,919	478	4,701	5,174
8. Peddagollapalem. 1832	2 May 25	849	...	...	849	...	849	66	869	935
9. Rakshana Marga. 5628	2 Mar. 26	1,381	...	53	1,328	...	1,328	1,395	35	1,430

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APPENDIX No. 10.—*Societies under liquidation*, 1926–27—cont.

Name of society. (1)	Date of liquidation. (2)	Assets remaining uncollected on 30th June 1926 or on the date of liquidation. (3)	Assets accrued during the year. (4)	Assets collected during the year. (5)	Assets. Remaining uncollected on 30th June 1927. (6)	Assets. On hand on 30th June 1927. (7)	Assets. Total (columns 6 and 7). (8)	Liabilities. To members. (9)	Liabilities. To non-members. (10)	Liabilities. Total (columns 9 and 10). (11)
		RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
KISTNA—*cont.*										
10. Anjalur Sujanamodini 2910	19 May 26	...	6,251	5,076	1,175	...	1,175	2,078	1,240	3,318
11. Gudivada Elementary School Teachers ... 4146	4 June 26	157	...	157	...	...	...	...	...	...
12. Baptist Stores ... 3766	4 July 2[illegible]	Pending final closing.								
13. Nandigama Government Servants C.S. ... 7077	10 July 26	...	613	62	551	...	551	205	226	431
14. Puligadda ... 5905	21 July 26	..	6,123	2,122	4,001	...	4,001	1,031	2,970	4,001
15. Nutulapadu ... 1819	11 Oct. 26	...	939	87	902	...	902	39	412	451
16. Y. M. C. A. Stores, Masulipatam .. 6577	16 Jan. 27	...	185	..	185	...	185	109	76	185
17. Kalasala Stores, Masulipatam ... 3994	7 Mar. 27	...	196	...	196	...	196	356	...	356
18. Bezwada Muslim Urban Bank ... 9698	12 Mar. 27	...	3,003	...	3,003	.	3,003	2,720	257	2,977
19. Akupamula ... 5898	Do.	...	126	..	126	...	126	69	90	159
20. Masulipatam Labourers ... 5269	14 Mar. 27	...	87	..	87	.	37	11	53	64
21. Machavaram ... 7975	16 June 27	Statutory period not expired.								
KURNOOL.										
1. Kottaburuzu ... 505	8 July 22	28	32	46	14	250	264	31	...	31
2. Tsanugondla ... 517	16 Nov. 22	1,086	271	747	610	1,098	1,708	112	14	126
MADRAS.										
1. Triplicane Madwa Stores 1842	27 Aug. 20	Pending final closing.								
2. Royapetta ... 1667	3 May 22	10,602	143	3,927	6,818	2,395	9,213	1,012	6,660	7,672
3. Madras Leather Goods Factory. 3564	8 May 22	837	...	12	825	...	825	3,837	2,574	6,411
4. Madras Tramway Men's Union ... 4121	23 June 22	4,091	...	1,354	2,737	256	2,993	990	...	990
5. Chintadripet Stores. 3492	18 Feb. 23	221	...	55	166	89	255	762	...	762
6 Rayapuram Christian ... 2802	16 June 24	1,353	314	591	1,076	286	1,362	164	...	164
7. Kilpauk Co-operative Society 3701	13 Nov. 26	70			63	7	70	33	38	71
8. Narasingapuram ... Kareem Mohideen Society 8957	12 Feb. 27	...		...	..	19	19	24	...	24
9. Telugu Baptists Society	28 May 27	Account books and other records not yet taken charge of.								
10. Sennancheri	Do.	780	6	...	786	28	814	295	264	559

APPENDIX No. 10.—*Societies under liquidation*, 1926–27—cont.

Name of society. (1)	Date of liquidation. (2)	Assets remaining uncollected on 30th June 1926 or on the date of liquidation. (3)	Assets accrued during the year. (4)	Assets collected during the year. (5)	Assets. Remaining uncollected on 30th June 1927. (6)	Assets. On hand on 30th June 1927. (7)	Assets. Total (columns 6 and 7). (8)	Liabilities. To members. (9)	Liabilities. To non-members. (10)	Liabilities. Total (columns 9 and 10). (11)
		RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
MADURA.										
1. Dingidul Purchase and Sale Society. 2306	4 Nov. 22	58	1	1	58	24	82	64	4	68
2. Dindigul Lock and Safe Manufactures Co-operative Society ... 3684	8 Jan. 23	...	2	2	...	40	40	...	5	5
3. Madakulam ... 763	25 Feb. 23	886	167	42	1,011	1,940	2,951	549	35	584
4. Uttamapalaiyam Christian ... 2747	13 Nov. 23	72	178	10	240	...	240	48	...	48
5. Tevaram Adi-Dravida ... 4674	17 Jan. 2[illegible]	6[illegible]	6		67	11	78	30	2	32
6. Kambam Valley Labourers ... 3069	17 Apr. 25	644	2	2	644	59	703	505	13	517
7. Mayanapuram Christian .. 7323	15 May 25	3	...	3	...	3	3	...	3	3
8. Vellayagundam. ... 7337	30 May 25	58	..	...	58	...	58	70	...	70
9. Pallapatti Christian 7172	17 May 26	68	6	68	6	21	27	...	11	11
10. Keelamangalam Panchama ... 5286	10 July 26	516	42	64	494	...	494	71	279	350
11. Talippatti ... 4870	29 Oct. 26	2,819	104	3	2,920	..	2,920	236	2,166	2,402
12. R. Kombai ... 691	1 Nov. 26	495	190	111	574	653	1,227	35	6	41
13. Andersonpet ... A662	21 June 27	Statutory period not expired.								
14. Palaya Kannivadi. 1480	Do.									
RĀMNĀD.										
Madura Section										
1. Andukondan ... 725	7 Apr. 21	974	174	35	1,113	1,608	2,721	40	...	40
2. Salai Iluppaikalam 881	Do.	125	85	40	170	1,630	1,800	253	...	253
3. Rāmnād District Public Servants. 2432	14 Dec. 22	...	40	40	...	914	914	30	39	69
4. Narikkudi ... 1212	28 Nov. 23		49	49	...	779	779	...	...	...
5. Udaiyanampatti ... 1215	19 Feb. 24	5,107	541	...	5,648	...	5,648	111	3,172	3,283
6. Thiyanur 6438	16 May 26	...	3	3	...	3	3	...	3	3
7. Pasumbon	6 Aug. 26	Figures not available.								
8. Uppur	6 June 27	Statutory period not expired.								
Tinnevelly Section.										
1. Vellaipottal ... 240	29 Nov. 15	702	76	183	595	496	1,091	69	...	69
2. Avadayapuram .. 653	Do.	250	7	257		218	218	196	...	196
3. Sinnavadi ... 839	1 Feb. 16	5,855	227	142	5,940	679	6,619	134	1,143	1,277
4. Salvarpatti ... 589	Do.	...	..	...	...	...	...	...	...	...
5. Penavadiyar ... 559	Do.	5,122	534	383	5,273	604	5,877	134	1,005	1,139
6. Melamattur ... 450	Do.	4,390	192	5	4,577	248	4,825	227	2,250	2,477
7. Ramalingapuram. 434	Do.	3,300	127	161	3,266	780	4,046	198	2,455	2,653
8. Kolavarpatti ... 614	Do.	10	8	18	...	352	352	102	...	102
9. Sattur Padukottai 1035	6 Jan. 21	12,376	288	216	12,448	800	13,248	567	6,561	7,128

APPENDIX No. 10.—*Societies under liquidation, 1926–27*—cont.

Name of society.		Date of liquidation.	Assets remaining uncollected on 30th June 1926 or on the date of liquidation.	Assets accrued during the year.	Assets collected during the year.	Assets: Remaining uncollected on 30th June 1927.	Assets: On hand on 30th June 1927.	Assets: Total (columns 6 and 7).	Liabilities: To members.	Liabilities: To non-members.	Liabilities: Total (columns 9 and 10).
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
			RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
RĀMNĀD—*cont.* *Tinnevelly Section—cont.*											
10. Nattarmangalam .	997	6 Sep. 21	247	9	4	252	4	256	...	...	...
11. Sivakasi Reserve Police	4265	11 Feb. 22	...	...	...	...	58	58	134	...	134
12. Sattur	1014	28 Feb. 22	2,688	115	61	2,742	615	3,357	423		423
13. Watrap Purchase and Sale ...	3299	16 Apr. 22	43	1	1	43	...	43	28	1,015	1,043
14. Injar ...	664	30 Nov. 22	1,624	160	80	1,704	1,057	2,761	163	115	278
15. Srivalliputtur Weavers		1 May 27	1,185	2	383	804	397	1,201	1,303	369	1,672
16. Veppilaipatti		1 June 27	412	...	...	412	...	412	72	14	86
MALABAR.											
1. Manhappra ...	1007	30 Nov. 21	...	1	...	1	145	146	197		197
2. Vasumathi Wholesale Trading Society ...	4893	21 Apr. 23	4,558	439	798	4,199	698	4,897	1,547	3,586	5,133
3. Perintalamanna Conveyance Co-operative Society, Ltd. ...	5089	12 Sep. 23	...	6	5	1	169	170	19,409	...	19,409
4. Badagara Stores ...	5572	30 Nov. 23	Pending final closing.								
5. Melattur	2102	23 June 24	2,825	356	35	3,146	122	3,268	131	2,520	2,651
6. Veliyangode fishermen	2780	8 Jan. 25	4,770	703	...	5,473	...	5,473	1,429	1,002	2,431
7. Melapparamba ...	2134	24 June 26	5,015	560	...	5,575	...	5,575	498	3,071	3,569
NELLORE.											
1. Talamanchi ...	1706	1 Feb. 25	2,024	195	46	2,173	536	2,709	173	2,095	2,268
2. Yekollu Adi-Andhra ..	7719	19 Feb. 26	1,078	87	67	1,098	...	1,098	100	717	817
3. Survepalli	982	28 July 26	3,007	325	330	3,002	330	3,332	237	1,765	2,002
4. Chintaladevi Cattle Farm Stores ...	10089	16 Jan. 27	19	...	8	11	8	19	17	2	19
5. Pidathalapudi ...	1926	25 June 27	Statutory period not expired.								
NILGIRIS, THE.											
1. Bempatti ...	3275	26 Sep. 24	2,258	252	884	1,626	..	1,626	60	177	237
2. Honnathalai ...	2681	13 Mar. 25	7,299	486	2,188	5,597	3	5,600	229	2,231	2,460
3. Melatti Bellicombai	4835	Do.	6,220	773	..	6,993	1	6,994	65	4,509	4,574
4. Tirichigadi ...	2431	1 Dec. 25	6,586	983	...	7,569	...	7,569	128	5,253	5,381
5. Kundah Kotagiri ...	4480	10 Dec. 25	3,266	427	918	2,775	...	2,775	106	1,517	1,623
6. Nilgiris Potato Growers Purchase and Sale Society...	3382	24 Apr. 26	2,300	21	423	1,898	105	2,003	3,995	1,991	5,986
7. Kattabettu ...	2930	12 June 26	4,934	542	895	4,581	1	4,582	84	2,908	2,992
8. Merknad Mainilai ...	2927	13 June 26	371	..	55	316	55	371	...	...	...

APPENDIX No. 10.—*Societies under liquidation, 1926–27*—cont.

Name of society.		Date of liquidation.	Assets remaining uncollected on 30th June 1926 or on the date of liquidation.	Assets accrued during the year.	Assets collected during the year.	Assets: Remaining uncollected on 30th June 1927.	Assets: On hand on 30th June 1927.	Assets: Total (columns 6 and 7).	Liabilities: To members.	Liabilities: To non-members.	Liabilities: Total (columns 9 and 10).
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
			RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
SALEM.											
1. Gudalur	228	27 Oct. 15	6,177	584	426	6,335	...	6,335	333	3,340	3,673
2. Ernapuram ...	232	27 Oct. 15	5,503	518	902	5,119	...	5,119	479	2,381	2,860
3. Zambuguttaipatti.	350	15 Nov. 15	3,524	203	158	3,569	...	3,569	244	1,234	1,478
4. Karuppareddiyur.	332	1 Dec. 15	1,015	96	30	1,081	512	1,593	129	..	129
5. Gonur	331	Do.	3,171	334	...	3,505	...	3,505	298	710	1,008
6. Mecheri	110	14 Apr. 16	429	43	...	472	1,413	1,885	47	...	47
7. M. Pallipatti ...	168	2 May 16	...	...	...	...	641	641	...	...	..
8. Eddapadi ...	267	20 May 16	Pending final closing.								
9. Kelamangalam Stores	3554	31 Jan. 23	1,747	171	383	1,535	333	1,868	1,112	...	1,112
10. Varikavandanur.	750	30 May 23	Pending final closing.								
11. Hosur Town Stores	3555	31 July 23	1,190	84	188	1,086	...	1,086	1,303	268	1,571
12. Salem Swadesi Stores ...	2651	29 Aug. 23	138	59	176	21	...	21	2,675	1,472	4,147
13. Kelamangalam ...	1946	31 Mar. 25	5,486	626	3,118	2,949	1,067	4,016	501	...	501
14. Kambainallur ...	125	14 May 25	20,846	4,692	6,760	18,778	600	19,378	658	8,699	9,357
15. Kondrampatti ...	126	Do.	7,587	944	1,813	6,718	300	7,018	155	4,089	4,244
16. Echambadi ...	127	Do.	8,487	553	3,513	5,527	100	5,627	188	1,270	1,458
17. K. Pallapatti ...	124	7 June 25	2,135	438	770	1,803	250	2,053	174	115	289
18. Sonnampatti	1505	Do.	4,154	397	1,525	3,026	150	3,176	195	1,139	1,334
19. Sokkanur Adi-Dravida ...	6750	7 Nov. 25	...	...	..	...	...	...	..	...	...
20. Alagapuram Field Labourers ...	6646	28 May 26	1,203	101	...	1,304	38	1,342	119	700	819
21. Kesavampatti ...	3570	13 July 26	6,705	558	1,720	5,543	299	5,842	482	4,152	4,634
22. Kodachanallur ...	9967	10 Aug. 26	...	...	...	...	...	...	...	...	...
23. Kambainallur Trading Union.	4088	17 Aug. 26	900	...	...	900	475	1,375	663	356	1,019
24. Attur Taluk Co-operative Stores	7552	5 Jan. 27	1,250	31	...	1,281	...	1,281	1,107	...	1,107
TANJORE.											
1. Panchanadikkulam	325	7 Apr. 16	2,433	184	..	2,617	433	3,050	131	116	247
2. Marudur ...	421	Do.	1,888	149	82	2,005	440	2,445	252	...	252
3. Mullurpattikadu.	594	14 Apr. 16	776	41	622	195	1,985	2,180	122	...	122
4. Mayavaram Public Servants' Stores	3529	13 Dec. 23	174	1	1	174	45	219	693	96	789
Lower Anicut Vinayagapuram (Fishermen) ...	6129	1 Apr. 24	...	...	...	...	4	4	...	...	...
6. Mayavaram Distributive Society.	1485	30 Sep. 25	1,049	...	845	204	...	204	...	164	164
7. T. Mangudi ...	1024	14 Dec. 25	8,241	371	1,870	1,742	1,941	3,683	...	6,749	6,749

APPENDIX No. 10.—*Societies under liquidation, 1926–27*—cont.

Name of society. (1)	Date of liquidation. (2)	Assets remaining uncollected on 30th June 1926 or on the date of liquidation. (3)	Assets accrued during the year. (4)	Assets collected during the year. (5)	Assets. Remaining uncollected on 30th June 1927. (6)	Assets. On hand on 30th June 1927. (7)	Assets. Total (columns 6 and 7). (8)	Liabilities. To members. (9)	Liabilities. To non-members. (10)	Liabilities. Total (columns 9 and 10). (11)
TANJORE—*cont.*		RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
8. Shiyali Agricultural and Industrial Society ... 4072	3 Nov. 26	25,779	9	1,267	24,521	11	24,532	22,946	35,880	58,826
9. Kumbakōnam Taluk Village Officers ... 4058	14 Feb. 27	..	...	..	...	212	212	164	3	167
10. Orathanad South Indian Mill-hands ...	19 Oct. 26	1,112	67	14	1,165	...	1,165	509	412	921
11. Sathanoor-kakayadi	16 Feb. 27	5	...	...	5	...	5	28	...	28
TINNEVELLY.										
1. Nambipuram Agricultural Bank 13	17 Dec. 15	336	...	160	176	2,509	2,685	228	...	228
2. Pannikulam ... 1476	25 Sep. 21	3	...	3	...	421	421	...	...	...
3. Lingampatti ... 1219	25 Sep. 21	Pending final closing.								
4. Tirumalanayakan Padukudi 2157	24 June 25	34	...	...	34	82	116	59	...	59
5. Ambasamudram Elementary Teachers ... 3011	5 Mar. 26	Pending final closing.								
6. Villathikulam Stores 4869	18 May 26	Pending final closing.								
7. Devarkulam .. 7002	19 May 27	177	...	...	177	...	177	112	6	118
8. Pudur Christian. 6306	21 May 27	41	...	...	41	...	41	36	3	39
9. Tuticorin St. George Baratham 6464	29 May 27	Statutory period not expired.								
10. Kadambur Stores 1095	25 June 27	...	...	.	..	...	...	...	..	...
TRICHINOPOLY.										
1. Kokkudi 659	29 Nov. 15	1,405	15	210	1,210	837	2,047	138	..	138
2. T. Kalathur ... 265	8 Dec. 25	Pending final closing								
3. Vaiyampatti ... 951	1 Feb. 16	348	59	3	404	102	506	45	...	45
4. Kumaravadi ... 600	Do.	172	13	13	172	516	688	71	...	71
5. Mullipadi ... 695	13 Aug. 16	2,447	160	325	2,282	...	2,282	65	1,652	1,717
6. Kilakavattankurchi 203	18 Dec. 18	860	279	18	1,121	735	1,856	44	...	44
7. Kodangudi ... 550	22 Nov. 20	3,071	168	42	3,197	..	3,197	12	1,500	1,512
8. Edangauni ... 538	26 Nov. 20	191	...	...	191	2	193	34	...	34
9. Trichinopoly Stores ... 1405	4 Aug. 21	..	2	2	...	68	68	52	...	52
VIZAGAPATAM.										
1. Karasa Salt and Abkari Circle Servants. .. 3013	12 June 26	394	.	133	261	14	275	137	...	137

Total number of liquidated societies 258.

APPENDIX No. 11.—*Number of societies in each district, 1926–27.*

District. (1)	Kind of society. (2)	Number of societies at the beginning of the year. (3)	Number of societies registered during the year. (4)	Number of societies brought in by transfer from another class. (5)	Number of societies dissolved during the year. (6)	Number of societies removed by transfer to another class. (7)	Number of societies at the end of the year. (8)	Number of villages affected by societies in column 8. (9)
Anantapur.	Central	1	...	...	...	...	1	...
Anantapur.	Union	16	...	...	...	...	16	..
Anantapur.	Agricultural—							
Anantapur.	Class I—Credit .. Limited ...	1	...	...	...	...	1	...
Anantapur.	Class I—Credit .. Unlimited.	407	25	...	1	...	431	...
Anantapur.	Class II—Purchase and purchase and sale. Limited ...	...	3	1	...	...	4	...
Anantapur.	Class II—Purchase and purchase and sale. Unlimited.	...	...	...		...	...	..
Anantapur.	Class IV—Production and sale. Limited ...	1	...	...	...	1	...	...
Anantapur.	Class IV—Production and sale. Unlimited.	...	...	...	...	...	...	...
Anantapur.	Class VI—Others... Limited	...	1	...	...	..	1	..
Anantapur.	Class VI—Others... Unlimited.	...	...	...	...	...	...	...
Anantapur.	Agricultural, total ...	409	29	1	1	1	437	511
Anantapur.	Non-agricultural—							
Anantapur.	Class I—Credit ... Limited ..	13	...	...	...	..	13	...
Anantapur.	Class I—Credit ... Unlimited.	3	...	..	...	...	3	..
Anantapur.	Class II—Purchase and purchase and sale. Limited ...	1	2	...	...	...	3	...
Anantapur.	Class II—Purchase and purchase and sale. Unlimited.	...	...	...	..	...	...	...
Anantapur.	Class IV—Production and sale. Limited	3	...	...	...	..	3	...
Anantapur.	Class IV—Production and sale. Unlimited.	...	...	...	...	..	...	...
Anantapur.	Class VI—Others ... Limited ...	4	1	...	.	...	5	...
Anantapur.	Class VI—Others ... Unlimited.	...	...	...	...	...	...	...
Anantapur.	Non-agricultural, total ...	24	3	...	...	...	27	26
Arcot, North.	Central	1	...	...	...	...	1	...
Arcot, North.	Union	31	3	...	...	...	34	...
Arcot, North.	Agricultural—							
Arcot, North.	Class I—Credit ... Limited ...	1	...	..	..	...	1	...
Arcot, North.	Class I—Credit ... Unlimited.	535	112	...	...	...	647	...
Arcot, North.	Class II—Purchase and purchase and sale. Limited ...	10	3	...	..	...	13	...
Arcot, North.	Class II—Purchase and purchase and sale. Unlimited.	...	...	...	...	...	...	...
Arcot, North.	Agricultural, total ...	546	115	...	...	...	661	1,128
Arcot, North.	Non-agricultural—							
Arcot, North.	Class I—Credit ... Limited ...	46	3	1	...	...	50	...
Arcot, North.	Class I—Credit ... Unlimited.	10	...	...	1	1	8	...
Arcot, North.	Class II—Purchase and purchase and sale. Limited ...	8	...	...	1	...	7	...
Arcot, North.	Class II—Purchase and purchase and sale. Unlimited.	...	...	...	...	..	...	...
Arcot, North.	Class VI—Others ... Limited ...	8	1	...	...	...	9	...
Arcot, North.	Class VI—Others ... Unlimited.	...	...	...	...	...	...	...
Arcot, North.	Non-agricultural, total ...	72	4	1	2	1	74	76

APPENDIX No. 11.—*Number of societies in each district*, 1926–27—cont.

District. (1)	Kind of society. (2)		Number of societies at the beginning of the year. (3)	Number of societies registered during the year. (4)	Number of societies brought in by transfer from another class. (5)	Number of societies dissolved during the year. (6)	Number of societies removed by transfer to another class. (7)	Number of societies at the end of the year. (8)	Number of villages affected by societies in column (8). (9)
Arcot, South.	Central		1	...	...	..	..	1	...
	Union		23	...	...	..	...	23	...
	Agricultural—								
	Class I—Credit ...	Limited ...	4	1	..	..	1	4	...
		Unlimited.	629	76	...	...	..	705	...
	Class II—Purchase and purchase and sale.	Limited ...	5	3	...	...	...	8	...
		Unlimited.	...	...		..	...	...	...
	Class IV—Production and sale.	Limited ...	2	...	...	..	...	2	...
		Unlimited.	...	...	...	...	...	...	...
	Class V—Insurance.	Limited ...	1	...	...	...	...	1	...
		Unlimited.	...	...	...	..	...	...	...
	Class VI—Others...	Limited ...	3	1	...	.	..	4	...
		Unlimited.	...	...	...	...	..	...	...
	Agricultural, total ...		644	81	..	....	1	724	1,179
	Non-agricultural—								
	Class I—Credit ...	Limited ...	55	2	1		...	58	...
		Unlimited.	8	...	..	.	.	8	...
	Class II—Purchase and purchase and sale.	Limited ...	10	1	...	...	...	11	...
		Unlimited.	..	.	...	...	..	...	.
	Class IV—Production and sale.	Limited ...	1	...	...	...	...	1	...
		Unlimited.	.	...	...	...	...	...	...
	Class VI—Others...	Limited ...	5	1	...	1	.	5	...
		Unlimited.	1	...	...	...	...	1	...
	Non-agricultural, total ...		80	4	1	1	...	84	95
Bellary.	Central		1	...	...	...	...	1	...
	Union		9	...	...	...	...	9	...
	Agricultural—								
	Class I—Credit ...	Limited ...	...		...	..	...	...	...
		Unlimited.	202	23	...	...	..	225	...
	Class II—Purchase and purchase and sale.	Limited ...	1	3	...	...	..	4	...
		Unlimited.	...	...	...	...	...	...	...
	Agricultural, total ...		203	26	...	...	...	229	315

APPENDIX No. 11.—*Number of societies in each district, 1926–27*—cont.

District. (1)	Kind of society. (2)		Number of societies at the beginning of the year. (3)	Number of societies registered during the year. (4)	Number of societies brought in by transfer from another class. (5)	Number of societies dissolved during the year. (6)	Number of societies removed by transfer to another class. (7)	Number of societies at the end of the year. (8)	Number of villages affected by societies in column (8). (9)
Bellary—cont.	Non-agricultural—								
	Class I—Credit ...	Limited ...	27	1	...	...	...	28	...
		Unlimited.	5	..	...	...	...	5	...
	Class II—Purchase and purchase and sale.	Limited ...	3	2	...	..	...	5	...
		Unlimited.	1	...	...	...	...	1	...
	Class VI—Others ...	Limited ...	3	1	...	...	...	4	...
		Unlimited.	...	...	...	...	...	...	...
	Non-agricultural, total ...		39	4	...	...		43	23
Chingleput.	Central		1	...	...	...	...	1	...
	Union		25	2	...	...	...	27	...
	Agricultural—								
	Class I—Credit ...	Limited ...	3	2	...	...	...	5	...
		Unlimited.	753	106	...	13	..	846	...
	Class II—Purchase and purchase and sale.	Limited ...	9	1	2	...	...	12	...
		Unlimited.	...	...	...	...	...	...	...
	Class IV—Production and sale.	Limited ...	...	11	...	...	...	11	...
		Unlimited.	...	...	...	...	...	...	...
	Class V—Insurance	Limited ...	2	1	...	...	...	3	...
		Unlimited.	...	...	...	...	...	...	...
	Class VI—Others ...	Limited	3	1	...	...	2	2	...
		Unlimited.	1	...	...	...	...	1	...
	Agricultural, total ...		771	122	2	13	2	880	1,364
	Non-agricultural—								
	Class I—Credit ..	Limited ..	25	3	...	...	...	28	...
		Unlimited.	15	1	...	...	...	16	...
	Class II—Purchase and purchase and sale.	Limited ...	2	2	..	...	..	4	...
		Unlimited.	...	...	...	...	...	...	...
	Class III—Production.	Limited ...	1	...	...	...	.	1	...
		Unlimited.	...	...	...	...	...	...	...
	Class VI—Others ...	Limited ...	9	1	...	...	...	10	...
		Unlimited.	...	...	...	...	...	...	...
	Non-agricultural, total ...		52	7	...	...	...	59	96

Appendix No. 11.—*Number of societies in each district*, 1926–27—cont.

District.	Kind of society.	Number of societies at the beginning of the year.	Number of societies registered during the year.	Number of societies brought in by transfer from another class.	Number of societies dissolved during the year.	Number of societies removed by transfer to another class.	Number of societies at the end of the year.	Number of villages affected by societies in column (8).
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Chittoor.	Central	1	...	...	..	..	1	...
	Union	11	..	...	...	..	11	..
	Agricultural—							
	Class I—Credit ... Limited ...	...	...	...	..	.		
	Class I—Credit ... Unlimited.	273	4	...	3	...	274	...
	Class II—Purchase and purchase and sale. Limited ...	1	...	...	...	...	1	
	Class II—Purchase and purchase and sale. Unlimited.	...	...	...	...	...	...	.
	Agricultural, total ...	274	4	...	3	...	275	536
	Non-agricultural—							
	Class I—Credit .. Limited ...	15	3	...	...	...	18	...
	Class I—Credit .. Unlimited.	2	...	...	...	...	2	...
	Class II—Purchase and purchase and sale. Limited ...	5	...	...	..	...	5	...
	Class II—Purchase and purchase and sale. Unlimited.	...	...	...	...	...	...	...
	Class VI—Others ... Limited ...	2	...	...	...	...	2	...
	Class VI—Others ... Unlimited.	...	...	...	...	...	...	...
	Non-agricultural, total ...	24	3	...	...	...	27	27
Coimbatore.	Central	1	...	...	...	...	1	...
	Union	20	..	...	...	...	20	...
	Agricultural—							
	Class I—Credit ... Limited ...	...	7	...	..	...	7	...
	Class I—Credit ... Unlimited.	457	36	...	1	...	492	...
	Class II—Purchase and purchase and sale. Limited ...	9	...	...	...	...	9	...
	Class II—Purchase and purchase and sale. Unlimited.	...	...	...	...	...	...	...
	Class IV—Production and sale. Limited ...	...	...	1	...	..	1	...
	Class IV—Production and sale. Unlimited.	...	...	...	...	...	..	...
	Class VI—Others ... Limited ...	...	1	...	...	...	1	...
	Class VI—Others ... Unlimited.	...	...	...	...	..	...	...
	Agricultural, total ...	466	44	1	1	...	510	875
	Non-agricultural—							
	Class I—Credit ... Limited ...	26	1	...	...	...	27	...
	Class I—Credit ... Unlimited.	13	...	...	...	...	13	...
	Class II—Purchase and purchase and sale. Limited...	7	1	...	...	...	8	...
	Class II—Purchase and purchase and sale. Unlimited.	...	...	...	...	...	...	...
	Class VI—Others... Limited ...	12	2	...	...	1	13	...
	Class VI—Others... Unlimited.	4	1	...	...	..	5	...
	Non-agricultural, total ...	62	5	...	...	1	66	89

Appendix No. 11.—*Number of societies in each district*, 1926–27—cont.

District.	Kind of society.	Number of societies at the beginning of the year.	Number of societies registered during the year.	Number of societies brought in by transfer from another class.	Number of societies dissolved during the year.	Number of societies removed by transfer to another class.	Number of societies at the end of the year.	Number of villages affected by societies in column (8).
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Cuddapah.	Central	1	..	...	...	...	1	...
	Union	8	..	...	...	...	8	...
	Agricultural—							
	Class I—Credit ... Limited ...	1	..	...	...	...	1	...
	Class I—Credit ... Unlimited.	222	32	...	1	4	249	...
	Class II—Purchase and purchase and sale. Limited ...	2	1	...	...	...	3	...
	Class II—Purchase and purchase and sale. Unlimited.	...	...	...	...	...	...	..
	Agricultural, total ...	225	33	...	1	4	253	442
	Non-agricultural—							
	Class I—Credit ... Limited ...	33	2	...	...	2	33	...
	Class I—Credit ... Unlimited.	2	..	..	...	...	2	...
	Class II—Purchase and purchase and sale. Limited ...	1	...	...	...	...	1	...
	Class II—Purchase and purchase and sale. Unlimited.	...	...	...	...	...	...	...
	Class VI—Others ... Limited ...	10	...	6	...	...	16	..
	Class VI—Others ... Unlimited.		..	...	...	..	...	...
	Non-agricultural, total ...	46	2	6	...	2	52	50
Ganjām.	Central	2	...	...	...	...	2	...
	Union	14	2	...	...	...	16	...
	Agricultural—							
	Class I—Credit ... Limited ...	..	...	.	...	...	...	...
	Class I—Credit ... Unlimited.	372	86	...	...	..	458	...
	Agricultural, total ...	372	86	...	...	...	458	695
	Non-agricultural—							
	Class I—Credit ... Limited ...	23	4	...	...	...	27	...
	Class I—Credit ... Unlimited.	3	...	..	...	...	3	...
	Class II—Purchase and purchase and sale. Limited ...	8	2	...	...	...	10	...
	Class II—Purchase and purchase and sale. Unlimited.	3	..	.	...	...	3	...
	Class IV—Production and sale. Limited ...	...	.	...	...	...	...	...
	Class IV—Production and sale. Unlimited.	1	.	...	...	...	1	...
	Class VI—Others .. Limited ...	1	2	...	...		3	..
	Class VI—Others .. Unlimited.	...	...	...	...	...	...	...
	Non-agricultural, total ...	39	8	...	...	...	47	7

APPENDIX No. 11.—*Number of societies in each district, 1926–27*—cont.

District. (1)	Kind of society. (2)		Number of societies at the beginning of the year. (3)	Number of societies registered during the year. (4)	Number of societies brought in by transfer from another class. (5)	Number of societies dissolved during the year. (6)	Number of societies removed by transfer to another class. (7)	Number of societies at the end of the year. (8)	Number of villages affected by societies in column (8). (9)
Ganjām Agency.	Central		...	...	...	...	...	...	...
	Union		...	...	...	...	...	...	...
	Agricultural—								
	Class II—Purchase and purchase and sale.	Limited ...	3	..	...	...	...	3	3,077
		Unlimited.	...	...	...	...	...	..	...
	Agricultural, total ...		8	...	...	...	...	8	3,077
Gōdāvari, East.	Central		4	...	...	...	...	4	...
	Union...		(a) 15	...	...	...	...	15	...
	Agricultural—								
	Class I—Credit ...	Limited ...	...	...	...	...	...	...	..
		Unlimited.	428	51	...	1	1	477	...
	Class II—Purchase and purchase and sale.	Limited ...	2	...		..		2	..
		Unlimited.	...	...					
	Class VI—Others ...	Limited ...	1	4	...	...	...	5	...
		Unlimited.	96	1	...	...	...	97	...
	Agricultural, total ...		527	56	...	1	1	581	678
	Non-agricultural—								
	Class I—Credit ...	Limited ...	36	5	...	...	...	41	...
		Unlimited.	3	...	...	...	...	3	...
	Class II—Purchase and purchase and sale.	Limited ...	3	1	...	...	...	4	...
		Unlimited.	2	...	1	...	...	3	...
	Class IV—Production and sale.	Limited ...	1	...	...	...	...	1	...
		Unlimited.	...	...	...	...	...	...	...
	Class VI—Others ..	Limited ...	6	...	...	...	...	6	...
		Unlimited.	2	...	...	...	...	2	...
	Non-agricultural, total ...		53	6	1	...	...	60	61
Gōdāvari Agency.	Central		...	...	...	...	...	...	...
	Union		...	...	...	...	...	...	...
	Agricultural—								
	Class I—Credit ...	Limited ...	...	..	...	...	...	...	...
		Unlimited.	4	1	...	...	...	5	12
	Class II—Purchase and purchase and sale.	Limited ...	2	...	...	...	...	2	603
		Unlimited.	.	...	...	...	...	...	...
	Agricultural, total ...		6	1	...	...	...	7	615

(a) Includes one due to the transfer of the Andhra Sahakara Sammelanam from Kistna.

APPENDIX No. 11.—*Number of societies in each district, 1926–27*—cont.

District. (1)	Kind of society. (2)		Number of societies at the beginning of the year. (3)	Number of societies registered during the year. (4)	Number of societies brought in by transfer from another class. (5)	Number of societies dissolved during the year. (6)	Number of societies removed by transfer to another class. (7)	Number of societies at the end of the year. (8)	Number of villages affected by societies in column (8). (9)
Gōdāvari Agency—cont.	Non-agricultural—								
	Class I—Credit ...	Limited ...	1	...	...	...	...	1	2
		Unlimited.	...	...	...	...	...	...	...
	Class II—Purchase and purchase and sale.	Limited ...	...	1	...	...	...	1	...
		Unlimited.	...	...	..	...	...	...	...
	Non-agricultural, total ...		1	1	...	...	...	2	...
Gōdāvari, West.	Central		1	...	...	...	..	1	...
	Union		9	...	...	..	...	9	...
	Agricultural—								
	Class I—Credit	Limited ...		..	...	...	...	...	...
		Unlimited.	256	30	...	...	...	286	...
	Class VI—Others...	Limited ...	...	...	...	...	...	...	..
		Unlimited.	14	...	...	...	...	14	...
	Agricultural, total ...		270	30	...	...	...	300	376
	Non-agricultural—								
	Class I—Credit ...	Limited ...	18	1	...	...	...	19	...
		Unlimited.	1	...	...	...	...	1	...
	Class II—Purchase and purchase and sale.	Limited ...	...	1	...	...	...	1	...
		Unlimited.	...	...	...	...	...	...	...
	Class IV—Production and sale.	Limited .	4	1	...	...	...	5	...
		Unlimited.	...	..		...	...	...	...
	Non-agricultural, total ...		23	3	...	1	...	26	56
Guntūr.	Central		1	...	...	...	[illegible]	1	...
	Union		10	[illegible]	...	...	...	11	..
	Agricultural—								
	Class I—Credit ...	Limited ...	...	...	...	...	...	[illegible]	...
		Unlimited.	[illegible]	36	1	3	[illegible]	[illegible]	...
	Class VI—Others...	Limited ...	[illegible]	...	...	...	[illegible]	[illegible]	...
		Unlimited.	[illegible]	28	2	...	[illegible]	[illegible]	...
	Agricultural, total ...		[illegible]	64	3	3	3	[illegible]	589

APPENDIX No. 11.—*Number of societies in each district,* 1926-27—cont.

District. (1)	Kind of society. (2)	Number of societies at the beginning of the year. (3)	Number of societies registered during the year. (4)	Number of societies brought in by transfer from another class. (5)	Number of societies dissolved during the year. (6)	Number of societies removed by transfer to another class. (7)	Number of societies at the end of the year. (8)	Number of villages affected by societies in column (8). (9)
Guntūr—cont.	Non-agricultural—							
	Class I—Credit ... Limited ...	37	1	...	...	...	38	..
	Class I—Credit ... Unlimited.	3	...	...	...	...	3	...
	Class II—Purchase and purchase and sale. Limited ...	3	...	...	1	...	2	...
	Class II—Purchase and purchase and sale. Unlimited.	1	...	...	...	..	1	..
	Class VI—Others... Limited ...	2	1	...	...	..	3	...
	Class VI—Others... Unlimited.		..	...	...	...	...	...
	Non-agricultural, total ...	46	2	...	1	...	47	55
Kanara, South.	Central	1	.	...	...	...	1	...
	Union	18	...	...	...	...	18	...
	Agricultural—							
	Class I—Credit ... Limited ...	18	...	...	...	...	18	...
	Class I—Credit ... Unlimited.	416	4	...	3	...	417	...
	Class II—Purchase and purchase and sale. Limited ...	4	...	...	...	...	4	...
	Class II—Purchase and purchase and sale. Unlimited.	...	...	...	...	..	...	...
	Class IV—Production and sale. Limited ...	1	...	...	...	...	1	...
	Class IV—Production and sale. Unlimited.	...	...	...	...	...	...	...
	Class VI—Others .. Limited ...	...	1	...	..	...	1	...
	Class VI—Others .. Unlimited.	...	...	...	...		...	...
	Agricultural, total ...	439	5	...	3	...	441	703
	Non-agricultural—							
	Class I—Credit ... Limited ..	47	...	...	3	...	44	...
	Class I—Credit ... Unlimited.	13	...	...	...	...	13	...
	Class II—Purchase and purchase and sale. Limited ...	5	1	...	...	...	6	...
	Class II—Purchase and purchase and sale. Unlimited.	...	...	...	..	...	...	...
	Class IV—Production and sale. Limited ...	...	...	1	...	...	1	...
	Class IV—Production and sale. Unlimited.	...	...	...	...	...	...	...
	Class VI—Others... Limited ...	13	...	.	...	1	12	...
	Class VI—Others... Unlimited.	...	...	...	...	...	...	...
	Non-agricultural, total ...	78	1	1	3	1	76	101

APPENDIX No. 11.—*Number of societies in each district,* 1926-27—cont.

District. (1)	Kind of society. (2)	Number of societies at the beginning of the year. (3)	Number of societies registered during the year. (4)	Number of societies brought in by transfer from another class. (5)	Number of societies dissolved during the year. (6)	Number of societies removed by transfer to another class. (7)	Number of societies at the end of the year. (8)	Number of villages affected by societies in column (8). (9)
Kistna.	Central	2	...	...	...	...	2	...
	Union	(a) 9	...	...	...	...	9	...
	Agricultural—							
	Class I—Credit ... Limited ..	2	...	...	...	1	1	...
	Class I—Credit ... Unlimited.	317	62	...	3	...	376	...
	Class VI—Others... Limited ...	...	...	...	...	...	...	...
	Class VI—Others... Unlimited.	30	7	1	...	...	38	...
	Agricultural, total ...	349	69	1	3	5·35	415	525
	Non-agricultural—							
	Class I—Credit ... Limited ...	28	1	...	2	...	27	...
	Class I—Credit ... Unlimited.	14	...	...	1	...	13	...
	Class II—Purchase and purchase and sale. Limited ...	7	...	...	3	...	4	...
	Class II—Purchase and purchase and sale. Unlimited.	3	...	...	...	...	3	...
	Class IV—Production and sale. Limited ...	1	...	...	...	..	1	...
	Class IV—Production and sale. Unlimited.	1	...	..	...	..	1	...
	Class VI—Others... Limited ...	11	1	...	1	..	11	...
	Class VI—Others... Unlimited.	...	...	...	...	...	...	...
	Non-agricultural, total ...	65	2	...	7	...	60	72
Kurnool.	Central	1	...	...	...	...	1	...
	Union	11	..	...	..	...	11	...
	Agricultural—							
	Class I—Credit ... Limited ...	...	...	...	.	...	...	...
	Class I—Credit ... Unlimited.	271	16	...	...	...	287	...
	Class II—Purchase and purchase and sale. Limited ...	1	...	...	...	..	1	...
	Class II—Purchase and purchase and sale. Unlimited.	...	...	...	...	...	...	...
	Agricultural, total ...	272	16	...	...	...	288	328
	Non-agricultural—							
	Class I—Credit ... Limited	32	1	...	...	...	33	...
	Class I—Credit ... Unlimited.	8	...	...	...	...	8	...
	Class II—Purchase and purchase and sale. Limited ...	5	1	...	...	...	6	...
	Class II—Purchase and purchase and sale. Unlimited.	1	...	...	...	...	1	...
	Class IV—Production and sale. Limited ...	1	...	...	...	...	1	...
	Class IV—Production and sale. Unlimited.	...	...	...	...	...	...	...
	Class VI—Others ... Limited ...	4	...	...	...	...	4	...
	Class VI—Others ... Unlimited.	...	...	..	...	...	...	...
	Non-agricultural, total ...	51	2	...	...	...	53	57

(a) Excludes one, as the headquarters of the Andhra Sahakara Sammelanam was transferred to Gōdāvari, East.

APPENDIX No. 11.—*Number of societies in each district*, 1926-27—cont.

District.	Kind of society.		Number of societies at the beginning of the year.	Number of societies registered during the year.	Number of societies brought in by transfer from another class.	Number of societies dissolved during the year.	Number of societies removed by transfer to another class.	Number of societies at the end of the year.	Number of villages affected by societies in column (8).
(1)	(2)		(3)	(4)	(5)	(6)	(7)	(8)	(9)
Madras.	Provincial		1	...	...	...	...	1	...
	Central		1	...	...	...	...	1	...
	Union		5	...	...	...	...	5	...
	Non-agricultural—								
	Class I—Credit ...	Limited ...	57	9	...	1	..	65	...
		Unlimited.	56	3	...	3	...	56	...
	Class II—Purchase and purchase and sale.	Limited ...	2	3	...	...	...	5	...
		Unlimited.	...	...	...	...	...	...	...
	Class VI—Others.	Limited ...	10	5	...	..	...	15	...
		Unlimited.	1	...	...	...	...	1	...
	Non-agricultural, total ...		126	24	...	4	...	142	9
Madura.	Central		1	...	...	...	...	1	...
	Union		15	...	...	...	...	15	...
	Agricultural—								
	Class I—Credit ...	Limited ...	...	...	...	...	...	...	...
		Unlimited.	455	35	...	5	1	484	...
	Class II—Purchase and purchase and sale.	Limited ...	2	...	...	...	...	2	...
		Unlimited.	...	...	...	...	...	...	...
	Class IV—Production and sale.	Limited ...	1	...	...	...	...	1	...
		Unlimited.	..	...	...	...	...	...	...
	Class VI—Others.	Limited ...	1	...	...	...	...	1	...
		Unlimited.	...	...	...	...	...	...	...
	Agricultural, total ...		459	35	...	5	1	488	86[illegible]
	Non-agricultural—								
	Class I—Credit ..	Limited ...	34	2	1	..	...	37	...
		Unlimited.	5	...	...	.	...	5	..
	Class II—Purchase and purchase and sale.	Limited ...	9	...	...		...	9	.
		Unlimited.	...	...	...	...	...	...	...
	Class IV—Production and sale.	Limited ...	1	...	...	...	...	1	...
		Unlimited.	...	...	...	...	...	...	...
	Class VI—Others.	Limited ...	4	2	...	...	..	6	...
		Unlimited.	..	...	...	...	..	...	...
	Non-agricultural, total ...		53	4	1	...	...	58	93

APPENDIX No. 11.—*Number of societies in each district*, 1926-27—cont.

District.	Kind of society.		Number of societies at the beginning of the year.	Number of societies registered during the year.	Number of societies brought in by transfer from another class.	Number of societies dissolved during the year.	Number of societies removed by transfer to another class.	Number of societies at the end of the year.	Number of villages affected by societies in column (8).
(1)	(2)		(3)	(4)	(5)	(6)	(7)	(8)	(9)
Malabar.	Central		1	...	...	...	...	1	...
	Union		14	3	...	...	...	17	...
	Agricultural—								
	Class I—Credit ...	Limited ...	1	...	...	...	...	1	...
		Unlimited.	373	81	...	...	...	454	...
	Class II—Purchase and purchase and sale.	Limited ...	...	1	...	...	...	1	...
		Unlimited.	...	...	...	...	...	...	...
	Class VI—Others.	Limited ...	2	2	...	...	...	4	...
		Unlimited.	...	...	...	...	...	...	...
	Agricultural, total ...		376	84	...	...	...	460	695
	Non-agricultural—								
	Class I—Credit ...	Limited ...	68	...	...	...	...	68	...
		Unlimited.	8	...	...	...	...	8	...
	Class II—Purchase and purchase and sale.	Limited ...	14	...	13	2	...	29	...
		Unlimited.	...	...	...	...	...	...	...
	Class VI—Others.	Limited ...	4	...	...	...	2	2	...
		Unlimited.	...	...	...	...	...	...	...
	Non-agricultural, total ...		94	13	2	...	2	107	194
Nellore.	Central		1	...	...	...	...	1	...
	Union		12	3	...	...	...	15	...
	Agricultural—								
	Class I—Credit ...	Limited ...	1	...	...	...	...	1	...
		Unlimited.	359	22	...	2	...	379	...
	Class II—Purchase and purchase and sale.	Limited ...	1	...	...	...	...	1	...
		Unlimited.	...	...	...	...		...	...
	Agricultural, total ...		361	22	...	2	...	381	450
	Non-agricultural—								
	Class I—Credit ...	Limited ...	25	2	...	...	...	27	...
		Unlimited.	3	...	...	...	...	3	...
	Class II—Purchase and purchase and sale.	Limited ...	3	1	...	1	...	3	...
		Unlimited.	1	...	...	...	...	1	...
	Class IV—Production and sale.	Limited ...	.	...	...	...	...	...	...
		Unlimited.	2	...	...	...	...	2	...
	Class VI—Others ...	Limited ...	1	...	...	...	...	1	...
		Unlimited.	...	...	...	...	...	...	...
	Non-agricultural, total ...		35	3	...	1	...	37	27

Appendix No. 11.—*Number of societies in each district, 1926-27*—cont.

District. (1)	Kind of society. (2)	Number of societies at the beginning of the year. (3)	Number of societies registered during the year. (4)	Number of societies brought in by transfer from another class. (5)	Number of societies dissolved during the year. (6)	Number of societies removed by transfer to another class. (7)	Number of societies at the end of the year. (8)	Number of villages affected by societies in column (8). (9)
Nilgiris, The.	Central	...	...	...	...	...	...	...
	Union	3	...	...	...	...	3	...
	Agricultural—							
	Class I—Credit ... Limited ...	...	...	...	...	...	...	...
	Class I—Credit ... Unlimited.	59	...	...	...	...	59	...
	Agricultural, total ..	59	...	...	...	...	59	31
	Non-agricultural—							
	Class I—Credit ... Limited ...	6	...	...	...	...	6	...
	Class I—Credit ... Unlimited.	...	...	...	...	...	...	...
	Class II—Purchase and purchase and sale. Limited ...	1	1	...	...	...	2	...
	Class II—Purchase and purchase and sale. Unlimited.	...	...	...	...	...	...	...
	Class VI—Others... Limited ...	3	...	...	...	...	3	...
	Class VI—Others... Unlimited.	...	...	...	...	...	...	...
	Non-agricultural, total ...	10	1	...	...	...	11	28
Rāmnād.	Central	1	...	...	...	...	1	...
	Union	14	...	...	...	...	14	...
	Agricultural—							
	Class I—Credit ... Limited ...	...	...	...	...	...	...	...
	Class I—Credit ... Unlimited.	291	48	...	3	...	336	...
	Class II—Purchase and purchase and sale. Limited ...	4	1	...	...	...	5	...
	Class II—Purchase and purchase and sale. Unlimited.	...	...	...	...	...	...	...
	Agricultural, total ...	295	49	...	3	...	341	506
	Non-agricultural—							
	Class I—Credit .. Limited ...	25	2	...	...	...	27	...
	Class I—Credit .. Unlimited.	10	...	...	1	...	9	...
	Class II—Purchase and purchase and sale. Limited ...	6	1	...	...	...	7	...
	Class II—Purchase and purchase and sale. Unlimited.	2	...	...	...	...	2	...
	Class IV—Production and sale. Limited ...	...	1	...	...	...	1	...
	Class IV—Production and sale. Unlimited.	...	...	...	...	...	...	...
	Class VI—Others Limited ...	3	1	...	...	...	4	...
	Class VI—Others Unlimited.	...	...	...	...	...	...	...
	Non-agricultural, total ...	46	5	...	1	...	50	67

Appendix No. 11.—*Number of societies in each district, 1926-27*—cont.

District. (1)	Kind of society. (2)	Number of societies at the beginning of the year. (3)	Number of societies registered during the year. (4)	Number of societies brought in by transfer from another class. (5)	Number of societies dissolved during the year. (6)	Number of societies removed by transfer to another class. (7)	Number of societies at the end of the year. (8)	Number of villages affected by societies in column (8). (9)
Salem.	Central	1	...	...	...	...	1	...
	Union	14	1	...	...	...	15	...
	Agricultural—							
	Class I—Credit ... Limited ...	1	...	...	...	...	1	...
	Class I—Credit ... Unlimited.	380	13	...	2	...	391	...
	Class II—Purchase and purchase and sale. Limited ...	5	...	...	2	...	3	...
	Class II—Purchase and purchase and sale. Unlimited.	...	...	...	...	...	...	...
	Class VI—Others... Limited ...	...	1	...	...	...	1	...
	Class VI—Others... Unlimited.	...	...	...	...	...	...	...
	Agricultural, total ...	386	14	...	4	...	396	674
	Non-agricultural—							
	Class I—Credit ... Limited ...	39	1	...	...	...	40	...
	Class I—Credit ... Unlimited.	6	...	...	...	...	6	...
	Class II—Purchase and purchase and sale. Limited ...	2	1	...	...	...	3	...
	Class II—Purchase and purchase and sale. Unlimited.	...	...	...	...	...	...	...
	Class IV—Production and sale. Limited ...	1	...	...	...	...	1	...
	Class IV—Production and sale. Unlimited.	...	...	...	...	...	...	...
	Class VI—Others... Limited ...	1	...	...	...	...	1	...
	Class VI—Others... Unlimited.	...	...	...	...	...	...	...
	Non-agricultural, total ...	49	2	...	...	...	51	64
Tanjore.	Central	2	...	...	...	...	2	...
	Union	19	2	...	...	...	21	...
	Agricultural—							
	Class I—Credit ... Limited ...	1	1	...	...	...	2	...
	Class I—Credit ... Unlimited.	827	87	...	1	...	913	...
	Class II—Purchase and purchase and sale. Limited ...	16	...	...	1	...	15	...
	Class II—Purchase and purchase and sale. Unlimited.	...	...	...	...	...	...	...
	Class VI—Others ... Limited ...	12	...	...	...	...	12	...
	Class VI—Others ... Unlimited.	20	...	...	...	...	20	...
	Agricultural, total ...	876	88	...	2	...	962	1,120

APPENDIX No. 11.—*Number of societies in each district*, 1926–27—cont.

District. (1)	Kind of society. (2)	Number of societies at the beginning of the year. (3)	Number of societies registered during the year. (4)	Number of societies brought in by transfer from another class. (5)	Number of societies dissolved during the year. (6)	Number of societies removed by transfer to another class. (7)	Number of societies at the end of the year. (8)	Number of villages affected by societies in column (8). (9)
Tanjore—*cont.*	Non-agricultural—							
	Class I—Credit ... Limited ...	24	1	...	1	1	23	...
	Class I—Credit ... Unlimited.	19	...	1	1	..	19	...
	Class II—Purchase and purchase and sale. Limited ...	14	1	...	...	...	15	...
	Class II—Purchase and purchase and sale. Unlimited.	...	...	...	...	...	...	...
	Class VI—Others... Limited ...	14	4	...	...	...	18	...
	Class VI—Others... Unlimited.	...	1	...	...	...	1	...
	Non-agricultural, total ...	71	7	1	2	1	76	83
Tinnevelly.	Central	1	...	...	...	...	1	...
	Union	15	4	...	...	...	19	...
	Agricultural—							
	Class I—Credit ... Limited ...	...	1	...	...	...	1	...
	Class I—Credit ... Unlimited.	470	105	...	2	...	573	...
	Class II—Purchase and purchase and sale. Limited ...	8	2	...	...	...	10	...
	Class II—Purchase and purchase and sale. Unlimited.	...	...	...	...	...	...	...
	Class VI—Others... Limited ...	1	...	...	...	...	1	...
	Class VI—Others... Unlimited.	...	...	...	...	...	...	...
	Agricultural, total ...	479	108	...	2	...	585	718
	Non-agricultural—							
	Class I—Credit ... Limited ...	45	1	...	1	...	45	...
	Class I—Credit ... Unlimited.	9	...	...	...	...	9	...
	Class II—Purchase and purchase and sale. Limited ...	5	1	...	1	...	5	...
	Class II—Purchase and purchase and sale. Unlimited.	...	...	...	...	...	...	...
	Class VI—Others ... Limited ...	3	1	...	...	...	4	...
	Class VI—Others ... Unlimited.	...	...	...	...	...	...	...
	Non-agricultural, total ...	62	3	...	2	...	63	65
Trichinopoly.	Central	1	...	...	...	...	1	...
	Union	16	...	...	...	...	16	...
	Agricultural—							
	Class I—Credit ... Limited ...	...	1	...	...	...	1	15
	Class I—Credit ... Unlimited.	337	68	...	...	...	405	538
	Class II—Purchase and purchase and sale. Limited ...	3	...	...	...	...	3	64
	Class II—Purchase and purchase and sale. Unlimited.	...	...	...	...	...	...	...
	Class VI—Others ... Limited ...	5	3	...	...	...	8	12
	Class VI—Others ... Unlimited.	...	...	...	...	...	...	...
	Agricultural, total ...	315	72	...	...	...	417	629

APPENDIX No. 11.—*Number of societies in each district*, 1926–27—cont.

District. (1)	Kind of society. (2)	Number of societies at the beginning of the year. (3)	Number of societies registered during the year. (4)	Number of societies brought in by transfer from another class. (5)	Number of societies dissolved during the year. (6)	Number of societies removed by transfer to another class. (7)	Number of societies at the end of the year. (8)	Number of villages affected by societies in column (8). (9)
Trichinopoly—*cont.*	Non-agricultural—							
	Class I—Credit ... Limited ...	22	...	1	...	...	23	34
	Class I—Credit ... Unlimited.	8	1	...	...	1	8	10
	Class II—Purchase and purchase and sale. Limited ...	2	...	...	...	...	2	10
	Class II—Purchase and purchase and sale. Unlimited.	...	...	...	...	...	...	...
	Class VI—Others ... Limited ...	8	...	...	...	...	8	70
	Class VI—Others ... Unlimited.	...	...	...	...	...	...	...
	Non-agricultural, total ..	40	1	1	...	1	41	124
Vizagapatam.	Central	1	...	...	...	...	1	...
	Union	11	...	...	...	...	11	...
	Agricultural—							
	Class I—Credit ... Limited ...	1	...	...	...	...	1	...
	Class I—Credit ... Unlimited.	322	57	...	...	...	379	...
	Class II—Purchase and purchase and sale. Limited ...	1	...	...	...	...	1	...
	Class II—Purchase and purchase and sale. Unlimited.	...	...	...	...	...	...	...
	Agricultural, total ..	324	57	...	...	...	381	640
	Non-agricultural—							
	Class I—Credit ... Limited ...	38	6	...	...	...	44	...
	Class I—Credit ... Unlimited.	1	...	...	...	...	1	...
	Class II—Purchase and purchase and sale. Limited ...	8	1	...	...	...	9	...
	Class II—Purchase and purchase and sale. Unlimited.	...	...	...	...	...	...	...
	Class VI—Others ... Limited ...	5	...	...	...	...	5	...
	Class VI—Others ... Unlimited.	...	...	...	...	...	...	...
	Non-agricultural, total ...	52	7	...	...	...	59	31
Vizagapatam Agency.	Central	...	...	...	...	...	...	...
	Union	...	...	...	...	...	...	...
	Agricultural—							
	Class I—Credit ... Limited ...	...	...	...	...	...	...	...
	Class I—Credit ... Unlimited.	2	1	...	...	...	3	5
	Class II—Purchase and purchase and sale. Limited ...	9	...	...	...	...	9	7,846
	Class II—Purchase and purchase and sale. Unlimited.	...	...	...	...	...	...	...
	Agricultural, total ...	11	1	...	...	...	12	7,851

APPENDIX No. 11.—*Number of societies in each district, 1926–27*—cont.

District. (1)	Kind of society. (2)	Number of societies at the beginning of the year. (3)	Number of societies registered during the year. (4)	Number of societies brought in by transfer from another class. (5)	Number of societies dissolved during the year. (6)	Number of societies removed by transfer to another class. (7)	Number of societies at the end of the year. (8)	Number of villages affected by societies in column (8). (9)
Vizagapatam Agency—*cont.*	Non-agricultural—							
	Class II—Purchase and purchase and sale. Limited ...	3	...	...	...	...	3	...
	Unlimited.	...	...	...	...	...	...	...
	Non-agricultural, total ...	3	...	...	...	...	3	...
Presidency—Total.	Provincial	1	...	...	...	...	1	...
	Central	81	...	...	...	...	81	...
	Union	367	21	...	...	...	388	...
	Agricultural—							
	Class I—Credit ... Limited ...	35	13	...	...	2	46	..
	Unlimited.	9,787	1,217	1	44	7	10,954	..
	Class II—Purchase and purchase and sale. Limited ...	98	18	3	3	...	116	...
	Unlimited.	...	...	...	...	...	...	...
	Class IV—Production and sale. Limited ...	5	11	1	...	1	16	...
	Unlimited.	...	...	...	...	...	...	...
	Class V—Insurance. Limited...	8	1	...	...	...	4	...
	Class VI—Others ... Limited ...	40	15	...	...	3	52	...
	Unlimited.	210	36	3	...	1	248	...
	Agricultural, total ...	10,178	1,311	8	47	14	11,436	...
	Non-agricultural—							
	Class I—Credit ... Limited ...	845	52	4	8	3	890	...
	Unlimited.	228	5	1	7	2	225	...
	Class II—Purchase and purchase and sale. Limited ...	137	38	2	7	...	170	...
	Unlimited.	14	...	1	...	...	15	...
	Class III—Production. Limited ...	1	...	...	...	...	1	...
	Unlimited.	...	...	...	...	...	...	...
	Class IV—Production and sale. Limited ..	13	2	1	...	...	16	...
	Unlimited.	4	...	...	...	...	4	..
	Class VI—Others ... Limited ...	146	24	6	2	4	170	...
	Unlimited.	8	2	...	...	...	10	...
	Non-agricultural, total ...	1,396	123	15	24	9	1,501	...
	Grand total of societies of all types	11,973	1,455	23	71	23	13,357	...

APPENDIX No. 12.—*List of Honorary Assistant Registrars of Co-operative Societies for* 1926–27 *as on* 30*th June* 1927.

Serial number.	Name of the Honorary Assistant Registrar.	Headquarters.
	Anantapur.	
1	M.R.Ry. Hati Shiva Rao Garu	Anantapur.
2	" Agali Krishnamurti Rao Garu	Agali.
3	" N. Bhimasena Rao Garu	Brahmanapalli.
4	" L. Gangadhara Sastri Garu	Hindupur.
5	" Reddi Narasappa Garu	Kadiri.
6	" L. Ramachandra Rao Garu	Lepakshi.
7	" C. Ranga Rao Garu	Penukonda.
8	" P. Venkata Rao Garu	Kokkanti.
9	" C. Ranganatha Ayyangar Avargal	Gooty.
10	" C. Venkata Ramanappa Garu	Uravakonda.
11	" V. Konda Reddi Garu	Vemulapad.
	Arcot (North).	
12	M.R.Ry. A. R. Muniswami Reddiyar Avargal	Arkonam.
13	" K. M. Singaravelu Mudaliyar Avargal	Kalavai.
14	" S. Srinivasa Avargal	Mailpatti.
15	" P. Ayyanna Nayanar Avargal	Peramanallur.
16	" S. R. Manikka Mudaliyar Avargal	Semburayanallur.
17	" V. S. Natesa Ayyar Avargal	Tandarai.
18	" Vadivelu Mudaliyar Avargal	Timiri.
19	" V. Krishnaswami Mudaliyar Avargal	Vadakalpakkam.
20	" V. A. Subbarayalu Nayudu Garu	Vallam.
21	" T. Karia Kavandar Avargal	Vaniyambadi.
22	" Rai Bahadur V. Murugesa Mudaliyar Avargal ...	Vellore.
	Arcot (South).	
23	M.R.Ry. C. V. Srinivasa Achariyar Avargal, B.A., B.L. ...	Chidambaram.
24	" P. Venkatarama Ayyar Avargal	Sankarapuram.
25	" M. G. Parthasarathi Mudaliyar Avargal... ...	Vriddhachalam.
26	" R. Srinivasa Ayyangar Avargal, B.A., B.L. ...	Tirukkoyilur.
27	" Rao Sahib M. Kulandaivelu Odayar Avargal ...	Mudiyanur.
28	" K. V. Krishnaswami Ayyar Avargal	Rishivandiyam.
29	" T. K. Venkatrama Ayya Garu	Tindivanam.
30	" Kanaka Venkatarama Ayyar Avargal	Valavanur.
31	" V. Seshadri Ayyangar Avargal	Kammapuram.
32	" R. A. Sivananda Mudaliyar Avargal	Cuddalore.
33	" Swami Sahajananda Avargal	Chidambaram.
34	" S. Rajanga Ayyar Avargal, B.A., L.T.	Kattumannargudi.
35	" V. R. Krishnaswami Ayyar Avargal	Villupuram.
36	" D. P. Thathachariar Avargal, M.A.	Kallakurchi.
37	" R. Venkatarama Ayyar Avargal	Alampundi.
38	" T. S. Ramaswami Reddiyar Avargal	Rettani.
39	" V. Anantachariar Avargal	Melmalayanur.
	Bellary.	
40	M.R.Ry. M. Thandavaraya Mudaliyar Avargal	Bellary.
41	" B. Venkatappa Garu	Bayadrug.
42	" R. Mari Gowd Garu	Alur.
43	" A. D. Thander Mudaliyar Avargal	Hospet.
44	" T. Vasupalappa Garu	Harpanahalli.
45	" V. Thatha Rao Garu	Kudligi.
46	" G. Gaviayya Garu...	Hadagalli.

APPENDIX No. 12.—*List of Honorary Assistant Registrars of Co-operative Societies for* 1926–27 *as on* 30*th June* 1927—cont.

Serial number.	Name of the Honorary Assistant Registrar.	Headquarters.
	Chingleput.	
47	M.R.Ry. M. K. Chakravarti Ayyangar Avargal	Mukunthagiri.
48	" M. Krishnaswami Ayyangar Avargal	Madurantakam.
49	" K. Venugopala Mudaliyar Avargal	Padalam.
50	" M. Vedanta Ramanuja Achariyar Avargal ...	Maruthuvambadi.
51	" V. Vijayaraghava Achariyar Avargal, B.A. ...	Chingleput.
52	" V. Gopala Nayudu Garu	Walajabad.
53	" C. Sambasiva Chettiyar Avargal	Conjeeveram.
54	" P. Rayappa Nayudu Garu	Sriperumbudur.
55	" K. Chandrasekhara Mudaliyar Avargal	Kilacheri.
56	" W. Jivaratnam Pillai Avargal	Tiruvallur.
57	" K. Raghava Achariyar Avargal	Tinnanur.
58	" A. Kandappa Reddiyar Avargal	Uttukottai.
59	" K. Ponnuswami Mudaliyar Avargal	Kannigaiper.
60	" Rao Sahib A. K. Sirkar	St. Thomas' Mount.
61	" A. Krishnaswami Ayyar Avargal	Pallavaram.
62	" K. C. Srinivasa Achariyar Avargal	Manimangalam.
63	" C. R. Duraiswami Pillai Avargal	Tirukkalikkunram.
64	" P. Viraraghavalu Bahadur Avargal	St. Thomas' Mount.
65	V. S. Mark, Esq.	Sanaputtur.
	Chittoor.	
66	M.R.Ry. B. S. Seshagiri Rao Garu, B.A., B.L.	Madanapalle.
67	" A. V. Subba Rao Garu	Belapalli.
68	" Nallari Narayana Reddi Garu	Kalikiri.
69	" T. Duraiswami Reddiyar Avargal...	Vediyamgadu.
70	" M. Venkatarama Ayyar Avargal	Pakala.
	Coimbatore.	
71	M.R.Ry. M. Chinnathambi Kavandar Avargal	Annur.
72	" V. Venkataramanayya Garu	Avanashi.
73	" V. Srinivasa Ayyangar Avargal	Bhavani.
74	" S. K. Ramaswami Mudaliyar Avargal	Chennimalai.
75	" P. K. Anantanarayana Ayyangar Avargal ...	Coimbatore.
76	" U. V. Visvanatha Ayyar Avargal	Dharapuram.
77	" T. Srinivasa Mudaliyar Avargal, B.A., B.L. ...	Erode.
78	Rev. G. Gnanamuttu, B.A.	Erode.
79	Saiyid Khadir Sahib Bahadur	Gobichettipalaiyam.
80	M.R.Ry. Rao Sahib K. M. Chinnarangayya Kavandar Avargal.	Kambliampatti.
81	M.R.Ry. K. Kembajja Kavandar Avargal	Karamadai.
82	" Chikempai Kavandar Avargal	Kollegal.
83	" S. Rajaratna Mudaliyar Avargal	Kottur.
84	" S. P. Palaniswami Kavandar Avargal	Palladam.
85	" M. A. Andamuttu Kavandar Avargal	Perundurai.
86	" S. K. Krishnaswami Kavandar Avargal	Satyamangalam.
87	" S. K. Karuppanna Tevar Avargal	Sulur.
88	" K. S. Ramaswami Kavandar Avargal	Tiruppur.
89	" A. R. Gurumurti Nayudu Garu, B.A., B.L. ...	Udamalpet.
90	" Eppagauntu Subbakrishnayya Avargal	Coimbatore.

APPENDIX No. 12.—*List of Honorary Assistant Registrars of Co-operative Societies for* 1926–27 *as on* 30*th June* 1927—cont.

Serial number.	Name of the Honorary Assistant Registrar.	Headquarters.
	Cuddapah.	
91	Rev. M. Ephraim	Badvel.
92	Rev. H. W. Whyte	Jammalamadugu.
93	M.R.Ry. A. Parasurama Rao Garu, M.L.C.	Nandalur.
94	" C. Seshagiri Rao Garu	Mydukur.
95	" Palle Seshacharlu Garu	Rayachoti.
96	" M. P. Sura Reddi Garu	Nidijeevi.
	Ganjām.	
97	Sriman Narasinga Padhi Maha Sayo	Russellkonda.
98	" Nityananda Das	Jagannadaprasad.
99	" Una Vignesam Patro...	Buguda.
100	" Botto Krishna Mahapatro	Aska.
101	Janab S. A. Alli Sahib Bahadur	Kallikota.
102	M.R.Ry M. V. Appa Rao Pantulu Garu	Berhampur.
103	" B. V. Ramamurti Pantulu Garu	Gopalpur.
104	" P. Virabhadraswami	Narasannapeta.
105	" D. Akkulu Nayudu	Chinnalavalasa.
106	" J. Jagannatha Rao Nayudu Garu	Boyrani.
107	" B. V. Ramayya Chetti Garu, B.A., B.L.	Chicacole.
108	" R. Jeevan Dass Garu	Varanasi.
	Gōdāvari (East).	
109	M.R.Ry. C. Seshagiri Rao Pantulu Garu, M.R.A.S.	Kotipalle.
110	" U. S. Ramachandram Garu	Adurru.
111	" A. Narasimhulu Garu	Razole.
112	" V. Kameswara Rao Pantulu Garu	Kolanka.
	Gōdāvari (West).	
113	M.R.Ry. T. B. Ramamurti Pantulu Garu	Tirupatipuram.
114	Khan Sahib Munshi Muhammad Abdul Rahiman Sahib Bahadur.	Ellore.
115	M.R.Ry. H. Lakshmi Narasimha Rao Pantulu Garu ..	Kovur.
116	" T. Bhimasena Rao Pantulu Garu	Tadepalligudem.
117	" N. Venkata Subbarayudu	Undi.
	Guntūr.	
118	M.R.Ry. Jinka Venkatasubba Rao Pantulu Garu	Gurzala.
119	" Gade Simhachalam Pantulu Garu	Narasaraopet.
120	" Pusala Ananta Rao Garu	Sattenapalle.
121	" Patri Venkata Hanumanta Rao Pantulu Garu ...	Guntur.
122	" Venkatakrishnayya Chowdari Garu	Ponnur.
123	" K. Venkata Rao Pantulu Garu	Ongole.
124	" M. Krishna Raju Garu	Pittalavanipalem.
125	" G. Premayya Garu, M.L.C.	Chirala.
126	Rev. G. R. Haaf, M.A.	Tenali.
127	M.R.Ry. M. Gopalakrishnayya Pantulu Garu	Repalle.

Appendix No. 12.—*List of Honorary Assistant Registrars of Co-operative Societies for 1926–27 as on 30th June 1927*—cont.

Kanara (South).

Serial number.	Name of the Honorary Assistant Registrar.	Headquarters.
128	M.R.Ry. K. L. Bhandari Avargal, B.A.	Coondapoor.
129	" M. Vittal Nayak Avargal, B.A., B.L.	Udipi.
130	" M. Ramakrishna Avargal	Surathkal.
131	" H. Ramanna Shetti Avargal	Mulki.
132	" G. N. Mudambadithaya Avargal	Bajathur.
133	" Baburaya Joshi Avargal, B.A., B.L.	Karkal.
134	" Hosdrug Srinivasa Kamath Avargal	Kasaragod.
135	" K. R. Guru Avargal	Mangalpadi.
136	" Y. Sarvottama Rao Avargal	Guruvamkere.
137	" M. Aithappa Rai Avargal	Sullia.
138	" H. Narayana Rao Avargal	Hiriadka.
139	" N. Venkata Rao Avargal	Nileswar.
140	" U. Manjappa Avargal, B.A.	Falnis.
141	" P. R. Punja Avargal, B.A., B.L.	Mangalore.
142	" B. L. Ahmad Sahib Bahadur	Buntwal.
143	J. Emmanuel Alexisvas, Esq.	Hosabettu.

Kistna.

Serial number.	Name of the Honorary Assistant Registrar.	Headquarters.
144	M.R.Ry. Vemuri Sriramulu Pantulu Garu	Avanigadda.
145	" G. Venkataratnam Pantulu Garu	Gudlavalleru.
146	" A. Sri Krishnamurti	Nandigama.

Kurnool.

Serial number.	Name of the Honorary Assistant Registrar.	Headquarters.
147	M.R.Ry. S. Narasimhalu Pantulu Garu, B.A., B.L.	Kurnool.
148	" G. Naga Reddi Garu	Koilkuntla.
149	" K. Ramayya Garu	Pattikonda.
150	" T. Thambuswami Pillai Avargal	Markapur.
151	H. M. D. Murtuza Sahib Bahadur	Atmakur.
152	Rev. M. Elias	Nandikottur.

Madras.

Serial number.	Name of the Honorary Assistant Registrar.	Headquarters.
153	M.R.Ry. Rao Sahib V. Dharmalingam Pillai Avargal	Vepery.

Madura.

Serial number.	Name of the Honorary Assistant Registrar.	Headquarters.
154	M.R.Ry. P. C. Ayyar Ambalam Avargal	Melur.
155	" C. Krishna Ayyar Avargal	Palni.
156	" N. Ramalinga Avargal	Periyakulam.
157	" K. Venkaswami Rao Garu	Uttamapalaiyam.
158	" Rao Sahib J. A. Vedanayaga Tevar Avargal	Usilampatti.

Malabar.

Serial number.	Name of the Honorary Assistant Registrar.	Headquarters.
159	M.R.Ry. M. C. Govindan Avargal	Cannanore.
160	" A. K. Krishnan Nambiyar Avargal	Payyanur.
161	" K. Raman Nambiyar Avargal	Badagara.
162	" V. V. Komappan Avargal	Quilandi.
163	" V. K. Menon Avargal	Calicut.
164	" N. Vasudeva Nambudri Avargal	Edappal.
165	" K. Appu Nambiyar Avargal	Chowghat.
166	" B. Kochunni Nayar Avargal	Valappad.
167	" A. Sankunni Menon Avargal	Ottapalem.
168	" A. K. Pavitram Avargal	Calicut.

Appendix No. 12.—*List of Honorary Assistant Registrars of Co-operative Societies for 1926–27 as on 30th June 1927*—cont.

Nellore.

Serial number.	Name of the Honorary Assistant Registrar.	Headquarters.
169	M.R.Ry. P. Venkatakrishnayya Pantulu Garu	Indukurpet.
170	" O. Viswanatha Rao Garu, B.A., B.L.	Nellore.
171	" D. Mathavacharlu Garu	Mathukur.
172	" V. Appa Rao Pantulu Garu	Peddapavani.
173	" A. Narayana Rao Garu	Nellore.
174	" K. Viraswami Reddi Garu	Sulurpet.
175	Eles Khan Sultan Sahib Bahadur	Ramayapatnur.
176	M.R.Ry. Daniel Swami Doss Avargal	Indukurpet.

The Nilgiris.

Serial number.	Name of the Honorary Assistant Registrar.	Headquarters.
177	M.R.Ry. K. Bellie Gowder Avargal	Yeddapalli.
178	" K. Chavannah	Ootacamund.

Rāmnād.

Serial number.	Name of the Honorary Assistant Registrar.	Headquarters.
179	M.R.Ry. S. Nagaratnam Pillai Avargal	Paramakudi.
180	" N. Vanamamalai Pillai Avargal	Rameswaram.
181	" P. A. Subrahmanya Ayyar Avargal	Tiruppattur.
182	Rev. V. G. Ponnayya	Tiruchuli.
183	M.R.Ry. P. S. Chinnavenkata Raja Avargal	Rajapalaiyam.
184	" R. G. Nallakuttalam Pillai Avargal	Srivilliputtur.
185	" S. Ganapati Ayyar Avargal	Sundarapandiyam.
186	" V. Rangaswami Nayudu Garu	Sengamalanachiapuram.
187	" S. Venkatachalam Mudaliyar Avargal	Vachakarapatti.

Tanjore.

Serial number.	Name of the Honorary Assistant Registrar.	Headquarters.
188	M.R.Ry. Rai Sahib A. Sethu Rama Ayyar Avargal	Nidamangalam.
189	" Rao Bahadur C. S. Subrahmanya Ayyar Avargal.	Mayavaram.
190	" S. Kasinatha Ayyar Avargal	Melattur.
191	" V. Srinivasa Ayyangar Avargal	Nannilam.
192	" C. S. Krishnaswami Ayyar Avargal	Papanasam.
193	" M. Appavu Mudaliyar Avargal	Pattukkottai.
197	" Rao Sahib K. V. Tiruvengada Mudaliyar Avargal	Tiruvalur.
198	Khan Sahib Raja Muhammad Rowther	Vallam.
199	M.R.Ry. Rao Bahadur A. A. Velayudham Pillai Avargal.	Tanjore.
200		

Tinnevelly.

Serial number.	Name of the Honorary Assistant Registrar.	Headquarters.
201	M.R.Ry. A. Sankara Ayyar Avargal	Vanaramutti.
202	" S. M. Ramalingam Pillai Avargal	Ambasamudram.
203	" C. S. Viswanatha Ayyar Avargal	Chintamani.
204	" P. Sankara Subrahmanya Pillai Avargal	Kalugumalai.
205	" V. Ramaswami Nayakar Avargal	Kadambur.
206	" M. Sankarapandiya Reddiyar Avargal	Kovilpatti.
207	" N. A. Chidambaram Pillai Avargal	Nanguneri.
208	" A. Virabhadra Pillai Avargal	Ottapidaram.
209	" M. C. Palaniyandi Chettiyar Avargal	Sankaranayinarkoyil.
210	Rev. T. Jesudasan	Idaiyangudi.
211	M.R.Ry. M. Vedanayagam Pillai Avargal	Srivaikuntam.
212	" S. Bhagyam Mudaliyar Avargal	Tinnevelly.
213	" T. S. Subba Rama Sastrigal Avargal	Tiruchendur.
214	" V. K. Ramaswami Ayyar Avargal	Vilattikulam.

APPENDIX No. 12—*List of Honorary Assistant Registrars of Co-operative Societies for 1926–27 as on 30th June 1927*—cont.

Serial number.	Name of the Honorary Assistant Registrar.	Headquarters.
	Trichinopoly.	
215	M.R.Ry. P. Muttuvenkatachala Reddiyar Avargal ...	Perambalur.
216	" P. Krishnaswami Avargal	Peruvalanallur.
217	" L. D. Ramachandra Ayyar Avargal	Lalgudi.
218	" G. Subrahmanya Ayyar Avargal	Tirumulavadi.
219	" S. Annadurai Ayyar Avargal	Nangavaram.
220	" A. K Chellakutti Mudaliyar Avargal	Sengunthapuram.
221	" A. N. K. Siva Chidambara Mudaliyar Avargal ..	Andimadam.
222	" C. V. Balaswami Nayudu Garu	Manapparai.
223	" P. Manikkam Chettiyar Avargal	T. Palur.
	Vizagapatam.	
224	M.R.Ry. D. Sambasiva Rao Pantulu Garu	Sriramapuram.
225	" G. V. Subba Rao Garu	Yellamanchili.
226	" K. V. Narasimham	Chodavaram.
227	" P. Sriramulu Nayudu Garu	Mulagapaka.
228	" M. Sriramurti Pantulu Garu	Polipalli.
229	" M. Musali Nayudu Garu	Srangavarapukota.
230	" B. H. Suryanarayana Pantulu Garu	Niddam (Chipurupalli).
231	" G. Gowri Nayudu Garu	Palakonda (Annavaram).

APPENDIX No. 13.—*Contribution paid by individual Central Banks towards Supervision Fund in 1926–27.*

Names of Central Banks.	Amount paid.
CENTRAL BANKS.	RS.
Anantapur District.	
Anantapur District Co-operative Central Bank, Ltd., No. 3231	4,009
Arcot (North) District.	
Co-operative Central Bank, Ltd., Vellore, No. 2161	10,354
Arcot (South) District.	
South Arcot District Co-operative Banking Union, Ltd., No. 1844	4,638
Bellary District.	
Hospet Co-operative Central Bank, Ltd., No. 5398	6,563
Chingleput District.	
Chingleput District Co-operative Central Bank, Ltd., Conjeeveram, No. 1560	7,122
Chittoor District.	
Chittoor District Co-operative Central Bank, Ltd., No. 5280 ..	2,449
Coimbatore District.	
Coimbatore District Urban Bank, Ltd., No. 427	8,538
Cuddapah District.	
Cuddapah District Co-operative Central Bank, Ltd., No. 3233...	998
Ganjām District.	
Ganjām District Co-operative Banking Union, Ltd., No. 1928, Berhampur	2,414
Aska Central Co-operative Banking Union, Ltd., No. 2549 ...	444
Gōdāvari (East) District.	
Gōdāvari District Co-operative Banking Union, Ltd., No. 2351, Cocanada	1,204

Names of Central Banks.	Amount paid.
CENTRAL BANKS—*cont.*	RS.
Gōdāvari (East) District—cont.	
Rajahmundry Central Co-operative Bank, Ltd., No. 4200 ...	50
Rāmachandrapuram Co-operative Central Bank, Ltd., No. 4201	1,200
Sri Konaseema Co-operative Central Bank, Ltd., Amalapuram, No. 4480	1,084
Gōdāvari (West) District.	
Ellore Central Co-operative Banking Union, Ltd., No. 2965.	5,882
Guntūr District.	
Guntūr District Co-operative Bank, Ltd., No. 530	2,244
Kanara (South) District.	
South Kanara Central Co-operative Bank, Ltd., No. 1113 ...	4,254
Kistna District.	
Krishna Co-operative Bank, Ltd., No. 1422, Masulipatam ...	9,001
Viziavada Central Co-operative Banking Union, Ltd., 2967 ...	3,026
Kurnool District.	
Kurnool District Co-operative Central Bank, No. 3232 ...	3,291
Madras District.	
Christian Central Co-operative Bank, Ltd., No. 1874	2,737
Madura District.	
Madura Rāmnād Central Co-operative Bank, Ltd., 975 ...	2,308
Malabar District.	
Malabar District Co-operative Bank, Ltd., No. 2411	2,830
Nellore District.	
Nellore District Banking Union, No. 2523	2,467

APPENDIX No. 13.—*Contribution paid by individual Central Banks towards Supervision Fund in 1926–27*—cont.

Names of Central Banks.	Amount paid.	Names of Central Banks.	Amount paid.
CENTRAL BANKS—*cont.*	RS.	CENTRAL BANKS—*cont.*	RS.
Rāmnād District.		*Tinnevelly District.*	
Srivillipattūr Co-operative Banking Union, Ltd., No. 5184.	1,597	Tinnevelly District Co-operative Banking Union, Ltd., No. 2690, Trichinopoly	2,790
Salem District.		*Trichinopoly District.*	
Salem District Urban Bank, Ltd., No. 151	3,190	Trichinopoly District Urban Bank, No. 178	8,055
Tanjore District.		*Vizagapatam District.*	
Tanjore District Central Co-operative Bank, Ltd., No. 1028, Kumbakōnam	2,782	Vizagapatam District Co-operative Banking Union, Ltd., Vzianagram, No. 1764 ...	1,462
Tanjore District Co-operative Banking Union, Ltd., No. 5214, Tanjore	2,026	Total ...	1,11,009

APPENDIX No. 14—STATEMENT A

STATEMENT A.—*Central Banks*, 1926–27.

(1)	Number of members. Individuals. (2)	Number of members. Societies. (3)	Number of affiliated societies holding shares in Central Banks. Central credit. (4)	Agricultural credit. (5)	Non-agricultural credit. (6)	Others. (7)	Loans made during the year to Individuals. (8)	Loans made during the year to Banks and societies. (9)
							RS.	RS.
A.—PROVINCIAL BANK.								
Madras Central Urban Bank, Ltd., No. 18	184	59	31	6	12	10	11,45,475	46,92,000
Total, previous year ...	187	61	31	8	12	10	4,23,287	20,19,000
B.—CENTRAL BANKS.								
Anantapur District Co-operative Central Bank, Ltd., No. 3231 ...	118	429	...	401	15	13	40,695	8,20,287
Arcot (North) District Co-operative Central Bank, Ltd., Vellore, No. 2161	79	647	...	568	44	35	78,875	9,73,280
Arcot (South) District Co-operative Banking Union, Ltd., No. 1844	112	599	...	511	64	24	46,477	9,98,662
Bellary District—Hospet Co-operative Central Bank, Ltd., No. 5398	131	247	...	203	29	15	15,841	2,36,341
Chingleput District Co-operative Central Bank, Ltd., No. 1560, Conjeeveram	90	716	...	662	24	30	1,83,472	24,17,689
Chittoor District Co-operative Central Bank, Ltd., No. 5230 ...	76	272	...	246	16	10	34,375	1,19,600
Coimbatore District Urban Bank, Ltd., No. 427	181	544	...	489	25	30	61,083	16,54,069
Cuddapah District Co-operative Central Bank, Ltd., No. 3233 ...	54	166	...	135	25	6	18,685	1,86,180
Ganjām District—								
Ganjām District Co-operative Banking Union, Ltd., Berhampur, No. 1928 ...	65	255	...	215	21	19	24,300	2,79,810
Aska Central Co-operative Banking Union, Ltd., No. 2569	12	205	...	192	5	8	...	4,78,224
Gōdāvari District—								
Gōdāvari District Co-operative Banking Union, Ltd., No. 2351, Cocanada	118	128	...	112	16	...	82,557	4,23,520
Rajahmundry Central Co-operative Bank, Ltd., No. 4200 ...	30	41	...	31	9	1	...	1,15,490
Rāmachandrapuram Co-operative Central Bank, Ltd., No. 4201	104	108	...	101	4	3	3,800	8,73,336
Sri Konaseema Co-operative Central Bank, Ltd., Amalapuram, No. 4460	39	105	...	95	4	6	...	7,97,570

(1)	Receipts from loans and deposits repaid during the year by Individuals. (10)	Receipts from loans and deposits repaid during the year by Banks and societies. (11)	Loans due by Individuals. (12)	Loans due by Banks and societies. (13)	Loans and deposits received during the year from Central banks. (14)	Loans and deposits received during the year from Primary societies. (15)	Loans and deposits received during the year from Individuals and other sources. (16)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.
A.—PROVINCIAL BANK.							
Madras Central Urban Bank, Ltd., No. 18	11,84,573	35,80,621	1,12,044	73,62,278	16,65,659		5,68,46,498
Total, previous year	4,36,242	43,07,566	1,83,394	61,10,347	15,39,510		5,30,03,247
B.—CENTRAL BANKS.							
Anantapur District Co-operative Central Bank, Ltd., No. 3231	44,395	5,19,189	25,474	17,75,044	5,67,415	49,745	6,98,791
Arcot (North) District Co-operative Central Bank, Ltd., Vellore, No. 2161	77,956	9,30,236	3,577	32,77,733	7,85,182	1,98,745	33,48,740
Arcot (South) District Co-operative Banking Union, Ltd., No. 1844	32,418	6,60,326	34,089	24,98,829	5,46,323	3,52,043	31,58,643
Bellary District—Hospet Co-operative Central Bank, Ltd., No. 5398	5,126	1,53,143	20,517	7,92,841	...	33,473	4,95,070
Chingleput District Co-operative Central Bank, Ltd., No. 1560, Conjeeveram	95,090	14,16,586	1,12,114	40,42,238	17,69,568	4,00,491	46,69,497
Chittoor District Co-operative Central Bank, Ltd., No. 5230	23,480	1,91,567	15,825	8,37,409	...	8,22,975	8,23,146
Coimbatore District Urban Bank, Ltd., No. 427	82,355	11,33,232	18,931	25,57,897	2,00,000	2,70,377	69,21,362
Cuddapah District Co-operative Central Bank, Ltd., No. 3233	9,821	85,087	12,621	5,53,667	1,22,242	86,347	5,7[illegible],682
Ganjām District—							
Ganjām District Co-operative Banking Union, Ltd., Berhampur, No. 1928	24,000	1,33,821	300	4,05,969	...	4,051	5,79,514
Aska Central Co-operative Banking Union, Ltd., No. 2569	...	1,49,409	...	5,52,812	2,60,000	2,716	1,51,224
Gōdāvari District—							
Gōdāvari District Co-operative Banking Union, Ltd., No. 2351, Cocanada	1,06,967	2,92,160	23,542	4,52,775	30,000	13,767	15,39,143
Rajahmundry Central Co-operative Bank, Ltd., No. 4200	225	58,548	...	1,12,831	...	985	98,878
Rāmachandrapuram Co-operative Central Bank, Ltd., No. 4201	1,395	5,92,964	2,525	9,86,170	1,50,000	12,381	19,57,861
Sri Konaseema Co-operative Central Bank, Ltd., Amalapuram, No. 4460	...	2,20,530	...	9,55,998	3,32,000	25,649	9,25,220

STATEMENT A.—*Central Banks*, 1926-27—*cont.*

	Sale of goods to members. (17)	Purchase of members' products. (18)	Cost of management. (19)	Share capital paid up. (20)	Loans and deposits held at the end of the year from Societies. (21)	Provincial or Central banks. (22)	Government. (23)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.
A.—PROVINCIAL BANK.							
Madras Central Urban Bank, Ltd., No. 18	...	...	62,428	5,95,770	1,66,295	32,17,638	...
Total, previous year ...	...	...	53,190	5,92,470	1,94,145	31,26,867	...
B.—CENTRAL BANKS.							
Anantapur District Co-operative Central Bank, Ltd., No. 3231 ..	...	...	7,315	2,08,526	1,76,522	11,09,828	...
Arcot, North District Co-operative Central Bank, Ltd., Vellore, No. 2161	...	...	9,252	3,75,713	3,17,471	12,98,200	..
Arcot, South District Co-operative Banking Union, Ltd., No. 1844	...	...	9,563	2,82,111	2,41,095	2,83,584	...
Bellary District — Hospet Co-operative Central Bank, Ltd., No. 5398	...	...	5,183	1,51,427	44,595	1,90,681	...
Chingleput District Co-operative Central Bank, Ltd., No. 1560, Conjeeveram	...	...	12,097	3,50,746	4,69,949	12,63,290	...
Chittoor District Co-operative Central Bank, Ltd., No. 5230 ...	...	...	6,098	1,45,017	1,26,812	1,71,270	...
Coimbatore District Urban Bank, Ltd., No. 427	...	...	11,264	2,81,378	2,86,362	...	...
Cuddapah District Co-operative Central Bank, Ltd., No. 3233 ...	...	...	2,257	63,220	35,121	1,23,925	...
Ganjām District—							
Ganjām District Co-operative Banking Union, Ltd., Berhampur, No. 1928 ...	...	...	1,678	85,584	42,872	...	...
Aska Central Co-operative Banking Union, Ltd., No. 2569	...	...	1,026	55,314	15,992	3,55,700	...
Gōdāvari District—							
Gōdāvari District Co-operative Banking Union, Ltd., No. 2351, Cocanada	...	...	3,480	70,800	32,631	...	...
Rajahmundry Central Co-operative Bank, Ltd., No. 4200 ...	...	..	434	16,250	4,930	...	...
Rāmachandrapuram Co-operative Central Bank, Ltd., No. 4201	...	..	2,920	93,910	35,151	...	...
Sree Konaseema Co-operative Central Bank, Ltd., Amalapuram, No. 4460	...	...	3,057	88,050	45,925	4,95,268	...

	Loans and deposits held at the end of the year from Individuals and other sources. (24)	Reserve funds and other funds. (25)	Working capital. (26)	Profit and loss for the year: Book profit. (27)	Divisible profit. (28)	Loss (excluding overdue interest). (29)	Usual dividend paid on shares. (30)	Most usual rate of interest paid on: On borrowings. (31)	On lendings. (32)	Uncalled and subscribed share capital. (33)
	RS.	RS.	RS.	RS.	RS.	RS.	PER CENT.	PER CENT.	PER CENT.	RS.
A.—PROVINCIAL BANK.										
Madras Central Urban Bank, Ltd., No. 18	83,12,715	7,60,942	1,30,53,860	2,06,895	2,05,848	...	9	...	...	...
Total, previous year	92,61,207	6,30,453	1,38,05,142	1,91,838	1,89,661	...	9	...	...	...
B.—CENTRAL BANKS.										
Anantapur District Co-operative Central Bank, Ltd., No. 3231	3,50,736	38,993	18,84,105	41,159	21,339	...	9	2 to 7½ per cent.	7 to 8½ per cent.	5,523
Arcot, North District Co-operative Central Bank, Ltd., Vellore, No. 2161	12,77,862	1,02,395	33,71,141	55,889	54,183	...	9			5,487
Arcot, South District Co-operative Banking Union, Ltd., No. 1844	17,38,895	53,333	25,99,018	51,656	42,490	...	9			1,21,389
Bellary District — Hospet Co-operative Central Bank, Ltd., No. 5398	4,58,566	15,690	8,60,959	18,098	3,557	...	8			14,973
Chingleput District Co-operative Central Bank, Ltd., No. 1560, Conjeeveram	20,53,848	85,932	42,23,765	70,671	70,672	...	9			3,56,654
Chittoor District Co-operative Central Bank, Ltd., No. 5230	5,07,348	15,196	9,65,643	27,267	15,750	..	9			11,233
Coimbatore District Urban Bank, Ltd., No. 427	28,32,700	1,19,784	34,70,224	58,050	47,863	...	9			17,122
Cuddapah District Co-operative Central Bank, Ltd., No. 3233	3,82,654	10,638	6,15,558	18,458	2,999	...	9			1,630
Ganjām District Co-operative Banking Union, Ltd., Berhampur, No. 1928	3,36,402	9,043	4,24,401	8,194	4,890	...	9			24,566
Aska Central Co-operative Banking Union, Ltd., No. 2569	1,27,678	4,077	5,58,761	4,598	4,598	...	9			11,586
Gōdāvari District Co-operative Banking Union, Ltd., No. 2351, Cocanada	7,03,240	15,893	8,22,564	10,649	7,289	...	9			...
Rajahmundry Central Co-operative Bank, Ltd., No. 4200	95,330	2,273	1,18,798	1,852	1,797	...	8			...
Rāmachandrapuram Co-operative Central Bank, Ltd., No. 4201	9,85,678	16,476	11,31,215	20,096	19,879	...	9			240
Sree Konaseema Co-operative Central Bank, Ltd., Amalapuram, No. 4460	3,46,309	6,776	9,72,328	10,189	10,189	...	9			...

STATEMENT A.—*Central Banks*, 1926-27—cont.

(1)	Number of members. Individuals. (2)	Number of members. Societies. (3)	Number of affiliated societies holding shares in Central Banks. Central credit. (4)	Agricultural credit. (5)	Non-agricultural credit. (6)	Others. (7)	Loans made during the year to Individuals. (8)	Loans made during the year to Banks and societies. (9)
B.—CENTRAL BANKS—*cont.*							RS.	RS.
Gōdāvari, West—Ellore Central Co-operative Banking Union, Ltd., No. 2965	43	182	...	168	11	3	19,795	9,09,415
Guntūr District Co-operative Bank, Ltd., No. 530	116	325	...	294	20	11	1,36,905	12,65,019
Kanara, South District Central Co-operative Bank, Ltd., No. 1113	252	418	...	336	50	32	89,907	9,67,821
Kistna District—								
Kistna District Co-operative Bank, Ltd., No. 1422, Masulipatam	152	379	...	347	21	11	3,51,647	12,30,080
Viziavada Central Co-operative Banking Union, Ltd., No. 2967.	31	139	...	128	6	5	51,525	3,12,520
Kurnool District Co-operative Central Bank, Ltd., No. 3232 ...	73	238	...	192	27	19	9,185	1,37,212
Madras District—Christian Central Bank, Ltd., No. 1874	134	1,059	...	895	164	...	9,384	15,13,437
Madura District—Madura-Rāmnād Central Co-operative Bank, Ltd., No. 975	99	494	...	426	31	37	11,620	10,68,512
Malabar District Co-operative Bank, Ltd., No. 2411	146	477		409	51	17	53,395	5,62,009
Nellore District Co-operative Banking Union, Ltd., No. 2523 ...	66	343	...	306	20	17	1,92,474	8,18,453
Rāmnād District—Srivilliputtūr Co-operative Banking Union, Ltd., No. 5184	76	185	...	169	2	14	200	6,48,926
Salem District Urban Bank, Ltd., No. 151	100	418	...	360	43	15	1,11,846	7,82,782
Tanjore District—								
Tanjore District Central Co-operative Bank, Ltd., No. 1023, Kumbakōnam	123	307	...	271	24	12	29,227	9,35,557
Tanjore District Cō-operative Banking Union, Ltd., No. 5214.	213	243	...	207	14	22	20,310	6,66,017
Tinnevelly District Co-operative Banking Union, Ltd., No. 2690 ..	121	516	...	455	43	18	67,275	14,38,303
Trichinopoly District Urban Bank Ltd., No. 178	95	406	...	351	29	26	84,015	15,98,912
Vizagapatam District Co-operative Banking Union, Ltd., No. 1764, Vizianagram	58	387	...	341	37	9	66,000	5,26,641
Total, Central Banks ...	8,107	10,978	...	9,616	894	468	18,94,370	2,57,50,674
Total, previous year ...	2,907	9,887	...	8,639	837	411	15,71,861	1,80,87,977

(1)	Receipts from loans and deposits repaid during the year by Individuals. (10)	Receipts from loans and deposits repaid during the year by Banks and societies. (11)	Loans due by Individuals. (12)	Loans due by Banks and societies. (13)	Loans and deposits received during the year from Central banks. (14)	Loans and deposits received during the year from Primary societies. (15)	Loans and deposits received during the year from Individuals and other sources. (16)
B.—CENTRAL BANKS—*cont.*	RS	RS.	RS.	RS.	RS.	RS.	RS.
Gōdāvari, West—Ellore Central Co-operative Banking Union, Ltd., No. 2965	7,810	6,18,995	16,025	9,93,551	3,05,000	8,576	12,16,550
Guntūr District Co-operative Bank, Ltd., No. 530	1,08,725	7,59,050	55,730	18,20,655	7,03,397	95,271	20,60,359
Kanara, South District Central Co-operative Bank, Ltd., No. 1113	93,397	11,35,025	22,498	11,30,749	97,420	4,85,989	28,98,361
Kistna District—							
Kistna District Co-operative Bank, Ltd., No. 1422, Masulipatam	3,62,691	9,77,755	86,017	18,17,589	2,45,000	1,11,845	38,54,802
Viziavada Central Co-operative Banking Union, Ltd., No. 2967.	32,102	1,96,544	20,620	4,90,215	20,000	1,225	7,50,788
Kurnool District Co-operative Central Bank, Ltd., No. 3232	10,836	83,634	9,799	6,09,880	...	5,860	5,24,664
Madras District—Christian Central Bank, Ltd., No. 1874	6,972	14,29,343	9,385	11,10,167	1,17,811	24,19,412	52,17,514
Madura District—Madura-Rāmnād Central Co-operative Bank, Ltd., No. 975	9,177	7,81,840	4,918	14,05,244	4,75,458	4,30,257	16,78,507
Malabar District Co-operative Bank, Ltd., No. 2411	46,819	2,53,268	26,864	11,29,717	1,71,518	1,23,615	16,90,647
Nellore District Co-operative Banking Union, Ltd., No. 2523	1,74,177	5,84,322	65,554	12,07,084	...	14,768	28,44,669
Rāmnād District—Srivilliputtūr Co-operative Banking Union, Ltd., No. 5184	...	2,86,537	200	10,22,261	6,85,958	17,888	3,38,511
Salem District Urban Bank, Ltd., No. 151	1,19,218	5,14,754	30,313	18,15,239	3,84,153	5,89,364	23,83,782
Tanjore District—							
Tanjore District Central Co-operative Bank, Ltd., No. 1023, Kumbakōnam	22,936	8,23,166	16,367	11,23,581	22,842	1,94,562	17,94,899
Tanjore District Cō-operative Banking Union, Ltd., No. 5214.	36,756	5,95,142	10,059	9,48,489	...	1,67,699	10,85,941
Tinnevelly District Co-operative Banking Union, Ltd., No. 2690	37,441	10,11,171	35,413	17,53,642	3,20,783	4,86,733	26,09,413
Trichinopoly District Urban Bank Ltd., No. 178	1,26,240	9,71,570	49,199	26,17,308	5,08,487	2,84,810	49,22,673
Vizagapatam District Co-operative Banking Union, Ltd., No. 1764, Vizianagram	19,555	4,55,880	64,012	5,63,390	1,178	1,10,457	8,39,512
Total, Central Banks	17,18,080	1,80,14,294	7,42,488	4,13,61,174	87,71,735	73,21,576	6,26,55,363
Total, previous year	14,62,791	1,52,01,984	5,64,108	3,36,26,878	44,56,480	55,77,168	4,53,75,838

STATEMENT A.—*Central Banks*, 1926-27—cont.

—	Sales of goods to members. (17)	Purchase of members' products. (18)	Cost of management. (19)	Share capital paid up. (20)	Loans and deposits held at the end of the year from Societies. (21)	Provincial or Central banks. (22)	Government. (23)
B.—CENTRAL BANKS—*cont.*	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Gōdāvari, West—Ellore Central Co-operative Banking Union, Ltd., No. 2965	...	...	3,698	87,241	29,360	2,48,200	...
Guntūr District Co-operative Bank, Ltd., No. 530	...	...	7,441	1,66,017	84,285	3,11,175	..
Kanara, South District Central Co-operative Bank, Ltd., No. 1113	...	...	10,395	1,58,632	4,05,139	...	...
Kistna District—							
Kishna District Co-operative Bank, Ltd., No. 1422, Masulipatam	...	...	7,636	1,72,432	1,38,358	50,000	...
Viziavada Central Co-operative Banking Union, Ltd., No. 2967.	...	.	2,485	55,186	6,230	...	...
Kurnool District Co-operative Central Bank, Ltd., No. 3232 ...	...	...	3,298	88,944	18,780	...	..
Madras District—Christian Central Bank, Ltd., No. 1874	...	...	16,152	1,51,138	4,93,093	23,785	...
Madura District—Madura-Rāmnād Central Co-operative Bank, Ltd., No. 975	..	...	10,832	2,02,874	4,00,107	40,742	...
Malabar District Co-operative Bank, Ltd., No. 2411	..	...	5,301	1,06,233	1,11,015	1,55,541	..
Nellore District Co-operative Banking Union, Ltd., No. 2523...	...	...	5,672	1,23,846	50,038	4,298	...
Rāmnād District—Srīvilliputtūr Co-operative Banking Union, Ltd., No. 5184	...	...	3,323	88,955	66,082	6,72,603	...
Salem District Co-operative Urban Bank, Ltd., No. 151	...	...	8,669	1,77,918	6,26,147	3,44,003	...
Tanjore District—							
Tanjore District Central Co-operative Bank, Ltd., No. 1023, Kumbakōnam	...	...	8,931	1,15,179	1,88,890	5,144	...
Tanjore District Co-operative Banking Union, Ltd., No. 5214.	...	...	9,538	1,38,155	1,41,689	...	...
Tinnevelly District Co-operative Banking Union, Ltd., No. 2690.	...	.	7,425	1,79,706	2,68,505	1,95,552	...
Trichinopoly District Urban Bank, Ltd., No. 178	...	...	15,611	1,71,361	3,50,928	669	...
Vizagapatam District Co-operative Banking Union, Ltd., No. 1764, Vizianagram	...	...	1,780	80,725	77,499	306	...
Total, Central Banks ...	...	..	2,03,811	44,32,588	53,31,583	73,43,264	...
Total, previous year ...	...	...	1,70,914	40,23,256	45,14,665	63,90,061	...

—	Individuals and other sources. (24)	Reserve funds and other funds. (25)	Working capital. (26)	Profit and loss for the year: Book profit. (27)	Divisible profit. (28)	Loss (excluding overdue interest). (29)	Usual dividend paid on shares. (30)	Most usual rate of interest paid on: On borrowings. (31)	On lendings. (32)	Uncalled and subscribed share capital. (33)
B.—CENTRAL BANKS—*cont.*	RS.	RS.	RS.	RS.	RS.	RS.	PER CENT.			RS.
Gōdāvari, West—Ellore Central Co-operative Banking Union, Ltd., No. 2965	6,46,936	26,190	10,37,927	20,594	19,189	...	9			96,660
Guntūr District Co-operative Bank, Ltd., No. 530	13,25,833	54,070	19,41,380	44,482	32,489	...	9			19,883
Kanara, South District Central Co-operative Bank, Ltd., No. 1113	9,52,478	39,777	15,56,026	24,589	17,336	...	7½			2,178
Kishna District Co-operative Bank, Ltd., No. 1422, Masulipatam	15,29,986	49,165	19,39,941	42,690	34,089	...	9			...
Viziavada Central Co-operative Banking Union, Ltd., No. 2967.	4,81,808	6,664	5,49,888	11,636	8,257	...	9			40,114
Kurnool District Co-operative Central Bank, Ltd., No. 3232	6,20,725	20,178	7,48,627	16,464	7,589	...	9			9,356
Madras District—Christian Central Bank, Ltd., No. 1874	7,82,324	37,612	14,87,952	32,285	19,155	...	9			...
Madura District—Madura-Rāmnād Central Co-operative Bank, Ltd., No. 975	11,81,697	98,655	19,24,075	39,480	24,352	...	9	2 to 7½ per cent.	7 to 8½ per cent.	49,526
Malabar District Co-operative Bank, Ltd., No. 2411	8,67,982	19,809	12,60,670	25,859	13,814	..	9			22,616
Nellore District Co-operative Banking Union, Ltd., No. 2523	11,85,124	27,298	13,90,604	32,189	20,895	...	9			7,204
Rāmnād District—Srīvilliputtūr Co-operative Banking Union, Ltd., No. 5184	2,56,217	13,013	10,96,870	12,966	11,808	...	9			16,445
Salem District Co-operative Urban Bank, Ltd., No. 151	8,77,592	1,09,873	21,35,533	47,528	28,491	...	9			...
Tanjore District Central Co-operative Bank, Ltd., No. 1023, Kumbakōnam	10,62,072	48,231	14,19,516	18,029	18,007	...	9			...
Tanjore District Co-operative Banking Union, Ltd., No. 5214.	9,79,598	24,130	12,83,572	20,055	16,935	...	9			21,295
Tinnevelly District Co-operative Banking Union, Ltd., No. 2690.	13,25,440	33,910	20,03,113	31,449	27,909	...	9			34,544
Trichinopoly District Urban Bank, Ltd., No. 178	25,79,432	2,56,871	33,59,261	57,297	51,799	...	9			439
Vizagapatam District Co-operative Banking Union, Ltd., No. 1764, Vizianagram	7,39,717	21,646	9,19,893	12,185	10,670	...	9			69,175
Total, Central Banks	2,95,91,707	13,83,681	4,80,82,823	8,86,602	6,68,279	...	...	...	...	9,59,838
Total, previous year	2,36,92,808	11,26,186	3,97,46,976	7,23,111	6,02,829	..	...	...	...	7,75,635

NOTE.—*Particulars of outside capital brought into the movement excluding the amount invested by one society in another.*

—	Provincial Bank.	Central Banks.	Total.
	RS.	RS.	RS.
Share capital of individuals	18,400	14,20,263	14,38,663
Loans and deposits by individuals and other societies	83,12,715	2,95,91,707	3,79,04,422
Reserve Fund ...	6,00,000	10,82,601	16,82,601
Total ...	89,31,115	3,20,94,571	4,10,25,686

APPENDIX No. 14—STATEMENT B

STATEMENT B.—*Operations of Agricultural Societies, 1926–27.*

District.	Number of societies.	Number of members.	Loans made during the year to		Receipts from loans and deposits repaid during the year by		Loans due by			Loans and deposits received during the year from				Sale of goods to members.	Purchase of members' products.
			Individuals.	Banks and societies.	Individuals.	Banks and societies.	Individuals.	Of which overdue.	Banks and societies.	Individuals.	Central banks.	Primary societies.	Government.		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
			RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
AGRICULTURAL SOCIETIES.															
CLASS I.—CREDIT.															
(a) *Limited.*															
Anantapur	1	44	48	...	47	...	223	181	...	...	...	...	...	...	...
Arcot, North	1	26	3,500	...	...	...	3,500	...	...	...	...	...	...	...	...
Do. South	4	147	5,193	...	5,263	...	27	27	...	...	...	...	...	...	...
Chingleput	5	413	55,839	...	4,594	...	88,589	48		44,797	1,830	...	18,000	..	..
Coimbatore	7	105	7,615	...	7,455	...	160	...	...	...	5,690	..	...	...	.
Cuddapah	1	17	...	...	...	...	426	426	...	...	...	...	...	...	...
Kanara, South	18	546	6,087	...	6,186	...	5,344	791	...	454	300	...	...	...	...
Kistna	1	136	94,380	...	2,579	...	1,13,941	...	...	44,000	...	...	24,000	...	...
Malabar	1	96	85	...	154	...	2,002	1,917	...	...	...	...	...	...	...
Nellore	1	13	...	...	...	...	...	...	...	...	...	...	...	...	...
Salem	1	20	...	...	...	...	1,193	1,193	...	...	...	...	...	...	...
Tanjore	2	330	79,520	...	90,538	...	73,218	1,433	...	31,174	11,500	...	...	...	...
Tinnevelly	1	13	...	...	...	...	...	...	...	...	...	...	...	...	...
Trichinopoly	1	27	...	...	...	...	...	...	...	...	...	...	...	...	...
Vizagapatam	1	16	...	...	...	...	851	351	...	...	...	...	...	...	...
Total, Limited ...	46	1,949	2,51,767	...	1,16,816	...	2,88,974	6,362	...	1,20,425	19,320	...	42,000	...	...
(b) *Unlimited.*															
Anantapur	431	24,408	6,96,751	...	3,94,837	...	17,26,121	7,00,056	...	23,667	5,11,818	...	...	..	...
Arcot, North	647	28,054	9,25,628	544	7,63,915	7,590	32,82,890	11,48,613	35,113	17,614	8,27,286	5,700	849	...	...
Do. South	705	28,824	8,58,740	...	4,54,196	...	24,29,342	7,88,946	...	9,536	7,98,585	4,700	19,685	...	...
Bellary	225	9,228	2,20,769	...	1,55,051	...	7,76,410	3,07,423	...	11,889	1,68,645	300	..	...	...
Chingleput	846	38,761	20,06,145	...	9,66,948	115	43,55,407	9,33,341	200	1,09,231	19,54,336	331	2,544	...	...
Chittoor	274	9,174	1,10,219	...	1,65,438	...	8,34,401	4,64,941	...	10,751	64,650	...	...	...	...
Coimbatore	492	31,313	13,40,941	..	8,62,582	...	24,74,963	7,54,255	...	20 994	12,85,502	...	...	...	...
Cuddapah	249	6,567	1,76,019	...	63,109	...	5,98,865	2,85,839	...	2,749	1,55,480	...	..	...	...
Ganjām	458	14,359	7,28,480	...	3,01,179	...	9,42,963	64,554	...	23,431	7,03,695	.	...	...	...
Gōdāvari, East	477	39,568	23,75,941	...	12,37,967	...	26,49,143	3,62,508	...	1,12,566	20,83,066	...	...	...	...
Do. Agency ...	5	121	3,170	...	3,524	...	4,035	275	...	1	3,000	...	...	...	...
Do. West	286	18,960	16,71,082	...	12,18,568	...	19,46,540	2,48,652	...	31,516	14,20,465	...	...	...	...
Guntūr	403	28,516	15,24,788	211	9,75,308	42	20,19,123	3,66,466	169	71,062	12,23,104	212	...	...	...
Kanara, South	417	40,925	8,76,104	6,621	10,55,481	135	14,27,413	7,12,632	10,706	1,85,180	3,14,573	2,100	...	..	...
Kistna	376	20,012	11,90,503	...	9,16,815	...	16,98,402	3,66,468	...	23,002	9,57,165	...	...	...	...
Kurnool	287	9,287	1,45,666	...	74,222	...	6,13,107	1,59,795	...	88	1,26,430	...	...	..	...
Madura	484	28,153	4,23,959	369	2,95,308	2,818	11,76,526	4,41,127	4,450	9,468	2,43,418	369	1,36,992	...	...
Malabar	454	42,346	7,34,758	6,846	4,41,968	3,622	13,09,089	6,14,855	5,373	43,272	4,38,514	5,811	...	...	...
Nellore	379	16,690	8,62,208	...	5,74,790	...	12,41,591	2,49,513	...	11,133	7,55,610	...	...	...	...
Nilgiris, The	59	1,703	15,994	...	81,473	...	1,63,679	1,07,389	...	2,345	11,820	...	...	...	...
Rāmnād	336	16,390	7,48,742	...	3,34,237	...	18,99,448	3,46,513	...	24,990	7,11,163	1,676	1,575	...	...
Salem	391	20,664	5,61,845	..	3,80,886	..	16,86,116	7,80,182	...	20,571	5,36,860	...	...	...	...
Tanjore	913	38,422	12,22,107	...	8,50,588	..	25,38,584	7,66,404	...	1,69,487	10,32,968	3,000	1,19,872	...	...

STATEMENT B.—*Operations of Agricultural Societies, 1926-27*—*cont.*

District.	Cost of management. (17)	Paid up share capital. (18)	Loans and deposits held at the end of the year from — Members. (19)	Non-members. (20)	Societies. (21)	Provincial or Central banks. (22)
	RS.	RS.	RS.	RS.	RS.	RS.
AGRICULTURAL SOCIETIES.						
CLASS I.—CREDIT.						
(a) *Limited.*						
Anantapur	1	66	101	...	...	...
Arcot, North	59	1,050	2,700	300	...	...
Do. South	15	5,410	...	...	...	...
Chingleput	658	12,304	431	43,355	...	5,800
Coimbatore	92	2,630	...	...	...	...
Cuddapah	...	242	...	...	...	159
Kanara, South	87	3,261	999	975	...	473
Kistna	1,004	12,010	...	69,000	...	...
Malabar	21	743	...	...	...	100
Nellore	...	32	...	...	...	...
Salem	...	97	...	1,025	...	...
Tanjore	454	19,085	36,728	7,601	...	11,500
Tinnevelly	48	2,500	...	...	...	...
Trichinopoly	74	3,780	...	...	...	...
Vizagapatam	...	280	...	...	...	...
Total, Limited	2,518	63,520	40,959	1,22,256	...	18,032
(b) *Unlimited.*						
Anantapur	11,348	1,77,291	36,198	21,938	..	16,82,085
Arcot, North	21,925	4,83,333	9,123	29,633	6,478	31,19,714
Do. South	14,127	2,59,058	10,278	9,067	754	22,68,763
Bellary	2,978	1,42,027	12,632	14,242	...	7,32,861
Chingleput	29,699	3,83,382	39,686	1,84,456	409	39,43,579
Chittoor	3,502	1,36,996	2,591	6,188	666	8,28,917
Coimbatore	19,524	3,14,466	6,244	11,767	...	22,08,767
Cuddapah	2,392	81,525	8,352	1,645	...	5,75,710
Ganjām	7,779	1,36,613	13,720	18,545	...	9,08,547
Gōdāvari, East	14,308	3,46,708	20,489	62,888	...	24,19,544
Do. Agency	47	988	23	...	..	3,788
Do. West	9,676	2,68,262	6,783	55,154	...	17,34,042
Guntūr	12,225	2,83,590	37,691	49,696	...	18,21,825
Kanara, South	23,601	8,44,145	1,94,384	1,52,863	2,159	8,05,612
Kistna	8,083	2,58,470	3,786	32,448	...	14,99,485
Kurnool	2,018	93,908	401	823	...	5,96,985
Madura	5,366	1,90,010	8,218	3,159	972	6,16,488
Malabar	15,729	2,41,262	44,024	87,640	2,936	10,64,845
Nellore	9,058	1,81,074	1,399	7,198	...	11,55,961
Nilgiris, The	2,019	11,880	1,181	2,901	...	1,39,122
Rāmnād	10,278	1,41,824	7,764	81,476	...	13,12,819
Salem	11,778	1,70,772	20,019	5,450	1,010	16 83,856
Tanjore	16,521	4,16,568	64,395	1,28,681	4,181	17,78,238

District.	the Government. (23)	Reserve fund. (24)	Working capital. (25)	Profit and loss for the year. — Book profit. (26)	Divisible profit. (27)	Loss (excluding over-due interest from profits). (28)	Loss (including over-due interest in profits). (29)	Usual rate of dividend on shares. (30)	Most usual rate of interest. — On borrowing. (31)	On lending. (32)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.			
AGRICULTURAL SOCIETIES.										
CLASS I.—CREDIT.										
(a) *Limited.*										
Anantapur	...	81	248	161	64	...	...	6¼ per cent.	7½ to 8¾ per cent.	9⅜ to 10 $\frac{15}{16}$ per cent.
Arcot, North	...	...	4,050	...	..	168	168			
Do. South	...	998	6,438	716	709	10	10			
Chingleput	28,000	3,080	92,970	1,416	1,319	11	11			
Coimbatore	...	...	2,630	125	125	...	...			
Cuddapah	...	23	424	79	...	41	...			
Kanara, South	...	2,469	8,177	1,273	729	101	83			
Kistna	34,000	...	1,15,010	287	287	...	...			
Malabar	...	784	1,627	892	97	...	..			
Nellore	...	...	32	...	...	13	13			
Salem	...	473	1,595	343	..	..	..			
Tanjore	...	5,399	30,813	2,873	2,177	...	...			
Tinnevelly	...	...	2,500	18	18	...	...			
Trichinopoly	...	...	3,780	40	40	...	..			
Vizagapatam	..	39	319	113	4	..	...			
Total, Limited	62,000	18,346	3,20,118	7,836	5,569	344	285			
(b) *Unlimited.*										
Anantapur	...	1,83,430	20,50,937	1,76,006	33,093	80,329	1,376			
Arcot, North	2,885	1,60,422	38,11,589	3,58,748	78,173	92,862	1,298			
Do. South	74,423	1,62,463	27,64,806	1,78,103	31,612	59,341	995			
Bellary	...	86,714	9,88,476	45,302	12,247	22,698	669			
Chingleput	7,297	8,78,906	49,37,715	3,07,881	75,518	35,998	1,824			
Chittoor	...	86,559	10,11,917	1,04,931	12,143	59,183	475			
Coimbatore	...	1,92,877	27,34,121	1,99,627	57,872	39,833	512			
Cuddapah	...	18,207	6,85,439	50,834	4,421	44,437	530			
Ganjām	...	34,128	11,11,553	81,307	15,751	4 376	857			
Gōdāvari, East	...	1,07,220	29,56,799	1,36,179	48,852	15,874	712			
Do. Agency	...	9	4,758	54	48	9	...			
Do. West	...	1,11,488	21,75,679	91,205	48,515	9,637	220			
Guntūr	...	74,492	22,67,294	1,03,500	39,792	39,963	1,556			
Kanara, South	...	1,29,761	16,28,924	143,842	35,658	52,572	6,462			
Kistna	273	96,895	18,91,807	98,042	35,638	23,901	1,079			
Kurnool	...	21,052	7,13,169	54,294	6,763	27,795	592			
Madura	4,21,103	1,01,868	13,41,818	1,18,517	24,857	45,390	566			
Malabar	..	76,283	14,66,990	1,55,402	29,563	34,141	1,174			
Nellore	...	55,415	14,01,077	80,778	24,873	22,750	1,493			
Nilgiris, The	...	16,419	1,71,503	51,408	5,634	14,815	89			
Rāmnād	3,944	94,562	15,92,389	94,816	18,658	45,865	2,724			
Salem	...	1,70,339	20,01,446	1,74,115	28,912	81,745	760			
Tanjore	2,40,041	1,83,684	28,10,768	2,75,369	70,559	40,642	864			

STATEMENT B.—*Operations of Agricultural Societies, 1926-27*—cont.

District.	Number of societies.	Number of members.	Loans made during the year to — Individuals.	Loans made during the year to — Banks and societies.	Receipts from loans and deposits repaid during the year by — Individuals.	Receipts from loans and deposits repaid during the year by — Banks and societies.
(1)	(2)	(3)	(4)	(5)	(6)	(7)
			RS.	RS.	RS.	RS.
CLASS I.—CREDIT—*cont.*						
(b) *Unlimited*—cont.						
Tinnevelly	573	30,408	14,30,432	50	9,56,265	...
Trichinopoly	405	21,395	17,32,100	4,400	9,17,430	2,100
Vizagapatam	879	14,063	4,51,276	...	3,56,844	
Vizagapatam Agency ...	3	61	1,698	...	1,380	...
Total, Unlimited ...	10,954	5,81,366	2,30,35,465	19,041	1,46,99,789	16,422
Total, Class I ...	11,000	5,83,315	2,32,87,232	19,041	1,48,16,605	16,422
Total, previous year ...	9,822	5,23,564	1,63,87,250	34,803	1,28,40,837	65,776
CLASS II.—PURCHASE, PURCHASE AND SALE.						
(a) *Limited.*						
Anantapur	4	142	1,655	...	577	...
Arcot, North	13	411	8,139	...	1,357	...
Do. South	8	74	1,640	5,717	2,400	5,268
Bellary	4	219	16,391	...	17,107	...
Chingleput	12	537	...	...	...	...
Chittoor	1	...	...	...	...	...
Coimbatore	9	315	8,020	...	9,640	...
Cuddapah	3	40	80	...	80	...
Ganjām Agency ...	3	3,503	1,112	...	1,047	...
Gōdāvari, East	2	38	...	...	...	...
Do. Agency ...	2	154	...	...	73	...
Kanara, South	4	730	1,03,807	...	1,00,641	...
Kurnool	1	100	...	...	...	...
Madura	2	88	...	...	...	...
Malabar	1	...	...	...	...	...
Nellore	1	3	...	...	...	...
Rāmnād	5	185	...	...	...	...
Salem	3	7	...	...	...	...
Tanjore	15	502	73,259	...	35,313	...
Tinnevelly	10	658	27,580	...	22,280	...
Trichinopoly	3	6	...	...	...	...
Vizagapatam	1	7	...	...	...	...
Vizagapatam Agency ...	9	2,457	27,284	...	22,682	...
Total, Limited ...	116	10,176	2,68,967	5,717	2,13,147	5,268
(b) *Unlimited*—Nil.						
Total, Class II ...	116	10,176	2,68,967	5,717	2,13,147	5,268
Total, previous year ...	98	8,948	2,56,673	...	2,20,296	160

District.	Loans due by — Individuals.	Loans due by — Of which overdue.	Loans due by — Banks and societies.	Loans and deposits received during the year from — Individuals.	Loans and deposits received during the year from — Central banks.	Loans and deposits received during the year from — Primary societies.	Loans and deposits received during the year from — Government.	Sale of goods to members.	Purchase of members' produce.
(1)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
CLASS I.—CREDIT—*cont.*									
(b) *Unlimited*—cont.									
Tinnevelly	19,13,067	2,57,591	50	65,980	13,28,190	...	...	...	...
Trichinopoly	30,90,208	7,11,919	3,500	3,43,642	14,24,631	7,300	...	...	...
Vizagapatam	5,88,243	1,80,720	...	2,827	4,06,171	...	...	..	...
Vizagapatam Agency	3,204	2,164	...	...	1,000	...	...	...	...
Total, Unlimited	4,28,78,880	1,21,23,141	59,561	13,46,992	1,94,88,145	31,499	2,81,517	...	...
Total, Class I	4,31,67,854	1,21,29,503	59,561	14,67,417	1,95,07,465	31,499	3,23,517	...	...
Total, previous year	3,47,24,29[illegible]	1,07,79,319	74,119	10,72,097	1,30,97,706	27,095	2,36,165	...	...
CLASS II.—PURCHASE, PURCHASE AND SALE.									
(a) *Limited.*									
Anantapur	1,078	...	...	178	7,000	...	...	...	...
Arcot, North	6,782	...	...	2,000	5,000	...	2,300	1,990	...
Do. South	1,640	...	449	...	1,200	...	...	466	...
Bellary	6,855	3,635	...	...	13,780	...	...	...	...
Chingleput	25	25	...	...	500	...	..	2,897	...
Chittoor	...	...	666	...	...	...	...	...	...
Coimbatore	855	...	...	1,000	1,27,568	...	...	25,329	...
Cuddapah	50	50	...	...	...	...	...	...	...
Ganjām Agency	3,337	1,126	...	96	...	...	...	7,345	...
Gōdāvari, East	...	...	...	160	...	...	...	501	...
Do. Agency	302	302	...	...	...	...	...		...
Kanara, South	2,06,115	93,335	...	96,535	2,54,994	...	...	8,514	...
Kurnool	...	...	...	...	19,000	...	1,000	...	...
Madura	...	...	...	763	..	...	...	9,239	...
Malabar	...	...	...	...	...	...	...	...	...
Nellore	...	...	...	...	...	...	...	...	...
Rāmnād	...	...	...	...	400	...	...	12,987	...
Salem	...	...	...	...	...	...	...	16	...
Tanjore	57,307	276	...	1,450	96,948	...	2,500	46,905	...
Tinnevelly	5,510	210	...	8,395	11,704	...	...	16,986	...
Trichinopoly	...	...	...	...	3,459	...	...	9,089	...
Vizagapatam	...	...	...	...	...	...	...	...	...
Vizagapatam Agency	21,836	8,345	...	720	2,000	...	...	9,165	...
Total, Limited	3,11,692	1,07,304	1,115	1,11,297	5,43,553	...	5,800	1,51,429	...
(b) *Unlimited*—Nil.									
Total, Class II	3,11,692	1,07,304	1,115	1,11,297	5,43,553	...	5,800	1,51,429	...
Total, previous year	2,55,873	40,289	...	1,07,738	4,61,989	769	...	1,74,669	8,601

STATEMENT B.—*Operations of Agricultural Societies*, 1926-27—cont.

District.	Cost of management.	Paid-up share capital.	Loans and deposits held at the end of the year from: Members.	Non-members.	Primary societies.	Provincial or Central banks.	Government.	Reserve fund.	Working capital.	Profit and loss for the year: Book profit.	Divisible profit.	Loss (excluding overdue interest from profits).	Loss (including overdue interest in profits).	Usual rate of dividend on shares.	Most usual rate of interest: On borrowing.	On lendings.
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
CLASS I.—CREDIT—*cont.*																
(b) *Unlimited*—cont.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.			
Tinnevelly	16,876	2,64,728	24,401	34,970	600	17,23,636	...	78,344	21,26,679	74,480	31,183	21,688	2,183	6¼ per cent.	7½ to 8½ per cent.	9⅜ to 10 15/16 per cent.
Trichinopoly	28,079	3,81,631	99,880	2,89,275	4,425	24,53,099	...	2,26,100	33,54,410	2,53,399	75,608	23,166	271			
Vizagapatam	4,959	1,12,235	195	8,860	...	5,11,702	...	29,109	6,56,601	39,341	14,833	12,565	1,310			
Visagapatam Agency ...	19	795	...	...	...	2,640	...	33	3,468	155	47	86	6			
Total, Unlimited ...	8,04,704	57,73,541	6,78,752	11,45,458	24,570	3,75,37,580	7,49,966	27,26,810	4,86,31,627	33,96,635	9,20,273	9,51,151	30,597			
Total, Class I ...	8,07,217	58,37,061	7,14,711	12,67,714	24,570	3,75,55,562	8,11,966	27,40,156	4,89,51,740	34,04,471	[illegible],25,842	9,51,495	30,882			
Total, previous year ...	2,64,405	48,91,325	6,59,797	10,11,463	37,812	3,03,24,901	6,13,939	22,84,130	3,98,23,367	27,66,463	6,67,688	8,2[illegible],745	26,580			
CLASS II.—PURCHASE, PURCHASE AND SALE.																
(a) *Limited.*																
Anantapur	75	2,990	...	...	..	7,000	...	...	9,990	1	1	9	9			
Arcot, North	253	12,417	...	2,000	29,429	5,000	2,300	3,131	54,277	358	358	7,836	7,836			
Do. South	37	2,467	...	...	...	...	...	125	2,592	69	69	195	195			
Bellary	413	4,514	...	...	...	4,720	...	134	9,368	850	548	55	54			
Chingleput	100	10,987	...	...	...	393	...	610	11,990	496	410	76	76			
Chittoor	...	635	...	...	...	...	...	85	720	46	...	56	..			
Coimbatore	2,094	22,051	1,000	2	...	93,693	...	3,727	1,20,473	2,071	2,071	666	666			
Cuddapah	15	480	...	...	...	...	...	3	483	127	123	...	...			
Ganjām Agency	722	8,305	...	200	...	...	...	3,342	11,847	550	325	348	208			
Gōdāvari, East	27	855	...	...	...	278	...	7	1,135	...	...	344	344			
Do. Agency ...	1	764	..	...	...	...	...	60	824	60	23	3	3			
Kanara, South	6,228	64,310	24,828	57,005	...	1,36,188	...	6,366	2,88,697	7,953	3,881	12,883	5,660			
Kurnool	74	2,566	...	...	...	12,504	1,000	9	16,079	170	170	...	...			
Madura	443	648	1	92	...	...	...	109	850	159	159	...	...			
Malabar	...	...	...	...	...	...	...	...	...	...	...	...	...			
Nellore	...	75	...	...	...	...	...	...	75	...	...	41	41			
Rāmnād	67	3,534	708	79	...	7,470	...	503	12,291	...	...	3,563	1,200			
Salem	17	1,729	...	...	...	..	...	196	1,925	110	110	...	...			
Tanjore	2,590	14,800	702	890	...	53,708	2,500	3,328	75,928	858	858	694	694			
Tinnevelly	1,101	6,635	804	...	...	7,505	...	423	14,867	603	486	285	105			
Trichinopoly	488	2,705	..	...	...	10	...	1,180	3,895	42	42	46	46			
Vizagapatam	21	610	...	...	...	...	...	...	610	...	...	5	5			
Visagapatam Agency ...	886	19,351	3,095	533	...	2,000	...	1,398	26,377	2,303	1,577	461	452			
Total, Limited ...	15,652	1,83,428	30,638	60,801	29,429	3,30,464	5,800	24,736	6,65,296	16,826	11,211	27,566	17,594			
(b) *Unlimited*—Nil.																
Total, Class II ...	15,652	1,83,428	30,638	60,801	29,429	3,30,464	5,800	24,736	6,65,296	16,826	11,211	27,566	17,5[illegible]			
Total, previous year ...	16,450	1,70,425	49,936	41,415	30,202	2,24,791	...	21,844	5,38,613	12,597	10,536	58,561	54,248			

STATEMENT B.—*Operations of Agricultural Societies*, 1926-27—cont.

District.	Number of societies.	Number of members.	Loans made during the year to		Receipts from loans and deposits repaid during the year by		Loans due by			Loans and deposits received during the year from				Sale of goods to members.	Purchase of members' products.
			Individuals.	Banks and societies.	Individuals.	Banks and societies.	Individuals.	Of which overdue.	Banks and societies.	Individuals.	Central banks.	Primary societies.	Government.		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
			RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
CLASS III.—PRODUCTION—*Nil.*															
CLASS IV.—PRODUCTION, PRODUCTION AND SALE.															
(a) *Limited.*															
Arcot, South	2	284	5,736	3,815	8,810	2,020	7,761	...	1,897	20,648	23,127	3,126	...	2,046	...
Chingleput	11	71	...	...	...	...	...	...	...	...	...	...	...	...	...
Coimbatore	1	29	...	...	...	...	...	...	...	...	...	...	...	...	...
Kanara, South	1	224	...	...	...	...	...	...	...	...	...	...	...	7	...
Madura	1	52	...	...	...	...	...	...	...	...	...	...	...	1,713	...
Total, Limited ...	16	660	5,736	3,815	8,810	2,020	7,761	...	1,897	20,648	23,127	3,126	..	3,763	...
(b) *Unlimited*—Nil.															
Total, Class IV ...	16	660	5,736	3,815	8,810	2,020	7,761	...	1,897	20,648	23,127	3,126	...	3,766	...
Total, previous year ...	5	468	14,358	1,002	11,763	900	10,728	...	208	19,411	44,745	6,675	18,600	20,858	...
CLASS V.—INSURANCE.															
(a) *Limited.*															
Arcot, South	1	13	...	...	...	...	...	...	...	...	...	...	...	...	...
Chingleput	3	28	...	...	...	...	...	...	...	...	...	...	...	...	...
Total, Limited ...	4	41	...	...	...	...	...	...	...	...	...	...	...	...	...
(b) *Unlimited*—Nil.															
Total, Class V ...	4	41	...	...	...	...	...	...	...	...	...	...	...	...	...
Total, previous year ...	3	41	...	...	...	...	...	...	...	...	..	...	...	...	...
CLASS VI.—OTHERS.															
(a) *Limited.*															
Anantapur...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Arcot, South	4	149	...	...	...	...	...	...	...	...	100	...	...	...	...
Chingleput	2	66	...	...	...	...	...	...	...	...	...	...	...	...	...

STATEMENT B.—*Operations of Agricultural Societies*, 1926-27—cont.

District.	Cost of management. (17)	Paid up share capital. (18)	Loans and deposits held at the end of the year from: Members. (19)	Non-members. (20)	Societies. (21)	Provincial Central banks. (22)
	RS.	RS.	RS.	RS.	RS.	RS.
CLASS III.—PRODUCTION—*Nil.*						
CLASS IV.—PRODUCTION, PRODUCTION AND SALE.						
(a) *Limited.*						
Arcot, South	5,236	73,258	..	7,675	6,948	31,114
Chingleput	4	111	...	...	...	...
Coimbatore	3,284	7,328	...	...	...	1,000
Kanara, South	47	3,129	...	...	...	
Madura	72	8,746	...	...	...	...
Total, Limited ...	8,643	92,572	...	7,675	6,948	32,114
(b) *Unlimited*—Nil.						
Total, Class IV ...	8,643	92,572	...	7,675	6,948	32,114
Total, previous year ...	5,636	84,202	...	8,147	1,181	33,579
CLASS V.—INSURANCE.						
(a) *Limited.*						
Arcot, South	...	14	...	...	...	...
Chingleput	8	29	...	...	...	...
Total, Limited ...	8	43	...	...	...	...
(b) *Unlimited*—Nil.						
Total, Class V ...	8	43	...	...	...	...
Total, previous year ...	10	41	...	...	...	...
CLASS VI.—OTHERS.						
(a) *Limited.*						
Anantapur	...	...	...	...	...	...
Arcot, South	11	813	...	...	...	817
Chingleput	316	920	...	...	...	...

District.	...the Government. (23)	Reserve fund. (24)	Working capital. (25)	Profit and loss for the year: Book profit. (26)	Divisible profit. (27)	Loss (excluding overdue interest from profits). (28)	Loss (including overdue interest in profits). (29)	Usual rate of dividend paid on shares. (30)	Most usual rate of interest: On borrowings. (31)	On lendings. (32)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.			
CLASS III.—PRODUCTION—*Nil.*										
CLASS IV.—PRODUCTION, PRODUCTION AND SALE.										
(a) *Limited.*										
Arcot, South	17,831	11,620	1,48,446	2,018	2,018	17,051	17,051			
Chingleput	...	...	111	15	15	..	...			
Coimbatore	...	16	8,344	686	686	...	...			
Kanara, South	...	328	3,457	60	60	...	...			
Madura	...	82	8,828	222	222	...	...			
Total, Limited	17,831	12,046	1,69,186	3,001	3,001	17,051	17,051			
(b) *Unlimited*—Nil.										
Total, Class IV	17,831	12,046	1,69,186	3,001	3,001	17,051	17,051			
Total, previous year	18,600	2,797	1,48,506	4,332	4,332	13,901	13,901			
CLASS V.—INSURANCE.										
(a) *Limited.*										
Arcot, South	...	3	17	...	...		...	$6\frac{1}{4}$ per cent.	$7\frac{1}{4}$ to $8\frac{3}{4}$ per cent.	$9\frac{3}{8}$ to $10\frac{15}{16}$ per cent.
Chingleput	...	...	29	...	...	2	2			
Total, Limited	...	3	46	...	...	2	2			
(b) *Unlimited*—Nil.										
Total, Class V	...	3	46	...	...	2	2			
Total, previous year	...	...	41	5	5	4	4			
CLASS VI.—OTHERS.										
(a) *Limited.*										
Anantapur	...	...	...	...	...	...	...			
Arcot, South	...	85	1,215	31	31	137	137			
Chingleput	...	...	920	182	182	19	19			

STATEMENT B.—*Operations of Agricultural Societies*, 1926–27—cont.

District. (1)	Number of societies. (2)	Number of members. (3)	Loans made during the year to: Individuals. (4)	Loans made during the year to: Banks and societies. (5)	Receipts from loans and deposits repaid during the year by: Individuals. (6)	Receipts from loans and deposits repaid during the year by: Banks and societies. (7)
			RS.	RS.	RS.	RS.
CLASS VI.—OTHERS—*cont.*						
(a) *Limited*—cont.						
Coimbatore	1	27	...	...	...	..
Gōdāvari, East	5	46	100	...	40	...
Guntūr	11	2,252	10,096	...	7,039	...
Kanara, South	1	...	...	...	...	...
Madura	1	123	10	...	581	...
Malabar	4	72	...	...	...	...
Salem	1	19	...	...	..	...
Tanjore	12	526	11,423	...	3,641	...
Tinnevelly	1	33	..	...	91	...
Trichinopoly	8	352	44,788	...	2,057	...
Total, Limited ...	52	8,665	66,417	...	13,449	...
(b) *Unlimited.*						
Chingleput	1	15	...	...	...	...
Gōdāvari, East	97	4,962	9,560	...	7,959	...
Do. West	14	1,366	1,085	...	814	...
Guntūr	78	5,433	15,285	...	6,687	...
Kistna	38	2,033	967	...	203	...
Tanjore	20	554	2,573	...	3,115	...
Total, Unlimited ...	248	14,363	29,470	...	18,778	...
Total, Class VI ...	300	18,028	95,887	...	32,227	...
Total, previous year ...	250	15,547	99,932	...	23,827	...
Grand total of all classes of Agricultural Societies.	11,436	6,12,220	2,36,57,816	28,573	1,50,70,786	23,710
Grand total of all classes of Agricultural Societies, previous year.	10,178	5,48,568	1,67,58,213	35,805	1,30,96,723	66,836

District. (1)	Loans due by: Individuals. (8)	Loans due by: Of which overdue. (9)	Loans due by: Banks and societies. (10)	Loans and deposits received during the year from: Individuals. (11)	Loans and deposits received during the year from: Central banks. (12)	Loans and deposits received during the year from: Primary societies. (13)	Loans and deposits received during the year from: Government. (14)	Sale of goods to members. (15)	Purchase of members' products. (16)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
CLASS VI.—OTHERS—*cont.*									
(a) *Limited*—cont.									
Coimbatore	...	...	...	...	...	...	...	...	...
Gōdāvari, East	300	200	...	...	...	...	...	...	...
Guntūr	15,032	7,867	...	...	3,500	...	...	...	...
Kanara, South	...	...	...	...	...	...	...	...	...
Madura	105	105	...	56	...	...	...	...	...
Malabar	...	...	...	3,060	3,000	200	...	...	...
Salem	...	..	...	...	4,100	...	...	...	...
Tanjore	42,961	738	...	570	35,024	...	19,950	...	...
Tinnevelly	...	...	...	...	899	...	...	...	...
Trichinopoly	66,041		...	5,550	8,300	...	28,533	...	...
Total, Limited	1,24,439	8,910	...	9,236	46,823	200	48,483	...	...
(b) *Unlimited.*									
Chingleput	451	451	..	...	...	...	...	...	...
Gōdāvari, East	15,685	7,176	...	644	6,650	...	...	...	...
Do. West	1,616	561	...	...	...	...	...	...	...
Guntūr	34,062	9,237	...	2,030	7,650	...	...	...	...
Kistna	2,799	1,565	...	...	544	...	...	...	...
Tanjore	9,885	4,582	...	...	2,350	...	294	...	...
Total, Unlimited	64,498	23,572	...	2,674	17,194	...	294	...	...
Total, Class VI	1,88,937	32,482	...	11,910	64,017	200	48,777	...	...
Total, previous year	1,25,509	23,205	13	2,353	59,378	500	89,370	...	...
Grand total of all classes of Agricultural Societies.	(a) 4,36,76,244	1,22,69,289	(b) 62,573	16,11,272	2,01,38,162	34,825	3,78,094	1,55,195	...
Grand total of all classes of Agricultural Societies, previous year.	3,51,16,401	1,08,42,813	74,340	12,01,599	1,36,63,818	35,039	3,44,135	1,95,527	8,601

(a) Excludes Rs. 27,190 due to audit, transfer and liquidation.
(b) Excludes Rs. 16,530 Do. do.

STATEMENT B.—*Operations of Agricultural Societies, 1926-27*—cont.

District.	Cost of management. (17)	Paid up share capital. (18)	Loans and deposits held at the end of the year from — Members. (19)	Non-members. (20)	Societies. (21)	Provincial Central banks. (22)	Government. (23)	Reserve fund. (24)	Working capital. (25)	Profit and loss for the year. — Book profit. (26)	Divisible profit. (27)	Loss (excluding overdue interest from profits). (28)	Loss (including overdue interest in profits). (29)	Usual rate of dividend paid on shares. (30)	Most usual rate of interest. — On borrowings. (31)	On lendings. (32)
CLASS VI.—OTHERS—*cont.*	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	6¼ per cent.	7½ to 8½ per cent.	9⅜ to $10\frac{1}{16}$ per cent.
(a) *Limited*—cont.																
Coimbatore	961	230	...	...	...	...	...	...	230	51	51	...	...			
Gōdāvari, East	17	610	...	...	...	...	...	82	692	40	13	14	14			
Guntūr	124	12,685	799	...	...	5,770	5,000	917	25,171	1,960	162	604	20			
Kanara, South	...	...	...	...	...	..	...	...	...	...	...	...	...			
Madura	121	850	...	...	...	...	...	118	968	191	121	...	...			
Malabar	262	2,805	3,060	...	...	4,390	...	2,288	12,543	...	...	2,201	2,201			
Salem	4	1,030	...	...	...	...	...	...	1,030	1	1	...	...			
Tanjore	4,998	3,666	570	...	...	23,236	51,409	3,140	82,021	1,472	1,350	644	237			
Tinnevelly	336	265	...	...	...	150	...	225	640	2,024	2,024	...	...			
Trichinopoly	340	5,066	1,090	...	...	2,300	75,546	63	84,065	1,444	1,444	22	22			
Total, Limited ...	7,488	28,440	5,519	...	...	36,663	1,31,955	6,918	2,09,495	7,396	5,379	3,641	2,650			
(b) *Unlimited.*																
Chingleput	103	37	...	...	...	...	...	620	657	114	...	40	...			
Gōdāvari, East	264	9,878	1,278	28	...	9,862	...	1,073	22,119	2,176	385	1,220	549			
Do. West	32	12,156	56	...	...	...	...	312	12,524	1,132	837	32	...			
Guntūr	1,197	20,424	1,387	535	...	20,840	...	682	43,868	2,370	668	2,302	797			
Kistna	75	12,035	...	...	...	552	938	472	13,997	896	688	137	75			
Tanjore	52	3,172	881	...	...	6,495	443	294	11,285	706	246	317	70			
Total, Unlimited ...	1,723	57,702	3,602	563	...	37,749	1,881	3,453	1,04,450	7,394	2,824	4,048	1,491			
Total, Class VI ...	9,211	86,142	9,121	563	...	74,412	1,38,336	10,371	3,13,945	14,790	8,203	7,689	4,141			
Total, previous year ...	4,810	68,445	2,613	255	300	63,746	93,416	6,193	2,84,968	10,891	6,642	2,633	1,311			
Grand total of all classes of Agricultural Societies.	3,40,733	(c) 61,99,246	(d) 7,54,470	(e) 13,36,753	(f) 60,947	(g) 3,79,92,552	(h) 9,68,938	27,87,312	5,01,00,713	34,39,088	9,48,257	10,03,803	69,670			
Grand total of all classes of Agricultural Societies, previous year.	2,91,311	52,14,438	7,12,346	10,61,280	69,495	3,06,47,017	7,25,955	28,14,964	4,07,45,495	27,94,288	6,89,203	8,98,844	96,044			

(c) excludes Rs. 23,543, due to audit, transfer and liquidation.
(d) ,, Rs. 15,619 do. do.
(e) ,, Rs. 10,960 do. do.
(f) ,, Rs. 10,297 do. do.
(g) ,, Rs. 68,728 do. do.

(h) includes Rs. 9,205, due to audit, transfer and liquidation.

STATEMENT C.—*Operations of Non-Agricultural Societies, 1926–27.*

Districts.	Number of societies.	Number of members.	Loans made during the year to		Receipts from loans and deposits repaid during the year by		Loans due by			Loans and deposits received during the year from				Sale of goods to members.	Purchase of members' products.
			Individuals.	Banks and societies.	Individuals.	Banks and societies.	Individuals.	Of which overdue.	Banks and societies.	Individuals.	Central banks.	Primary societies.	Government.		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
			RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.			
NON-AGRICULTURAL SOCIETIES.															
CLASS I.—CREDIT.															
(a) *Limited.*															
Anantapur	13	2,743	3,72,528	...	3,15,104	...	2,86,266	31,145	...	6,29,371	5,15,795	...	...	...	...
Arcot, North	50	6,238	4,00,807	...	3,93,014	...	5,59,680	1,49,582	975	3,32,886	1,20,466	...	...	...	...
Do. South	58	7,764	5,93,117	2,967	5,33,502	2,258	8,07,696	1,77,528	2,048	5,66,021	1,91,076	...	...	...	...
Bellary	28	2,983	1,60,882	...	1,13,429	1,112	2,07,621	35,975	1,016	46,801	36,199	...	...	...	...
Chingleput	28	10,459	6,88,486	...	5,88,230	1,150	8,92,332	87,011	...	5,88,606	3,65,775	1,750	...	...	...
Chittoor	18	3,006	3,24,291	...	2,20,448	...	5,91,101	1,45,950	...	7,67,647	57,640	...	...	...	...
Coimbatore	27	6,843	6,48,877	850	5,27,009	6,956	6,58,158	1,77,583	1,664	7,63,678	1,23,526	3,000	...	...	...
Cuddapah	33	3,272	2,46,685	...	2,21,594	...	2,60,145	58,468	...	73,580	46,094	...	...	...	...
Ganjām	27	4,727	2,15,011	...	1,48,615	...	2,83,685	68,672	...	1,86,040	41,460	...	...	...	...
Godāvari, East	41	4,833	3,15,133	...	2,12,878	...	2,91,600	59,136	...	1,52,452	1,18,610	...	...	...	...
Do. Agency ...	1	38	1,990	...	1,565	...	1,647	699	...	...	500	...	...	...	...
Do. West	19	1,595	72,805	...	56,575	...	73,839	19,168	...	29,223	15,250	...	...	...	...
Guntūr	38	6,489	4,95,493	...	3,61,323	...	6,07,801	1,29,999	...	4,68,036	89,263	...	...	...	...
Kanara, South	44	7,209	7,76,896	1,61,110	8,70,852	66,613	7,83,307	2,41,581	1,75,562	6,09,056	1,05,398	...	...	...	...
Kistna	27	2,790	1,77,531	...	1,59,955	...	1,81,994	84,251	...	1,55,554	51,899	...	...	...	...
Kurnool	33	2,375	74,061	...	72,153	...	1,23,878	40,842	...	22,569	10,200	...	...	...	...
Madras	65	30,719	37,79,210	11,905	35,20,620	16,663	31,72,865	2,39,667	4,500	14,64,459	8,72,555	...	...	...	...
Madura	37	6,464	12,62,294	...	8,39,636	...	8,06,433	81,307	...	12,36,535	6,01,323	10,000	...	...	...
Malabar	68	7,098	1,74,416	...	1,58,037	100	2,48,085	1,18,526	...	1,20,320	19,560	7,207	...	...	...
Nellore	27	2,397	1,73,534	100	1,47,085	300	1,75,802	34,764	...	61,208	60,270	...	...	...	...
Nilgiris, The	6	1,633	1,36,373	...	1,05,988	...	1,23,264	18,958	...	42,968	18,426	...	...	...	...
Rāmnād	27	3,437	3,06,641	3,700	2,49,716	2,995	3,61,974	91,008	1,055	3,58,974	94,543	...	...	...	...
Salem	40	5,997	6,94,614	...	6,02,525	...	8,80,905	1,73,627	...	12,22,015	2,18,633	1,000	...	...	...
Tanjore	23	8,850	6,63,874	...	6,16,190	...	7,28,437	1,34,106	...	8,31,468	2,52,843	...	...	...	...
Tinnevelly	45	6,919	5,17,407	...	4,78,033	150	6,01,405	90,229	600	10,22,218	85,394	...	...	...	...
Trichinopoly	23	12,897	16,81,179	...	14,72,365	...	17,46,884	1,50,124	...	8,33,185	1,52,154	...	...	...	...
Vizagapatam	44	5,834	4,32,876	...	3,59,551	...	3,96,114	97,594	...	1,93,271	1,01,120	...	...	...	...
Total, Limited ...	890	1,65,109	1,53,86,541	1,80,632	1,32,95,992	98,297	1,58,52,918	27,37,500	1,87,420	1,27,85,141	43,65,972	22,957	...	...	...
(b) *Unlimited.*															
Anantapur	3	604	12,115	...	8,099	...	24,191	12,393	...	18,700	4,739	...	...	...	...
Arcot, North	8	888	37,316	...	27,214	...	65,618	6,536	...	21,814	14,859	...	...	...	...
Do. South	8	557	6,895	...	5,749	...	11,662	5,086	...	100	4,635	...	...	...	...
Bellary	5	405	23,700	...	16,664	...	18,115	800	...	...	4,250	...	...	...	...
Chingleput	16	1,449	45,758	...	42,141	...	1,00,530	22,565	...	35,274	11,350	...	...	...	...
Chittoor	2	78	360	...	626	...	2,199	1,839	...	6	...	...	...	...	...
Coimbatore	13	659	18,758	...	18,190	...	16,204	2,640	...	2,019	5,682	...	...	...	...
Cuddapah	2	86	4,419	...	4,027	...	2,444	215	...	100	275	...	...	...	...
Ganjām	3	163	6,325	...	495	...	6,992	697	...	...	5,420	...	...	...	...

STATEMENT C.—*Operations of Non-Agricultural Societies, 1926-27*—cont.

Districts.	Cost of management. (17)	Share capital paid up. (18)	Loans and deposits held at the end of the year from the — Members. (19)	Non-members. (20)	Primary societies. (21)	Provincial or Central banks. (22)	Government. (23)	Reserve funds. (24)	Working capital. (25)	Profit and loss for the year. — Book profit. (26)	Divisible profit. (27)	Loss (excluding overdue interest from profits). (28)	Loss (including overdue interest in profits). (29)	Usual rate of dividend paid on shares. (30)	Most usual rate of interest paid. — On borrowings. (31)	On lendings. (32)
NON-AGRICULTURAL SOCIETIES.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.			
CLASS I.—CREDIT.																
(a) *Limited.*																
Anantapur	4,379	1,12,314	99,047	74,632	...	75,510	...	16,848	3,78,351	24,917	16,561	133	...	6 to 9 per cent.	5 to 7½ per cent.	7½ to 9⅜ per cent.
Arcot, North	8,729	2,20,125	1,85,275	1,42,522	...	1,04,931	...	48,408	6,46,261	57,886	28,785	485	37			
Do. South	10,962	2,16,270	1,83,653	3,74,442	...	2,00,788	...	56,136	10,31,289	50,648	26,290	345	15			
Bellary	2,789	81,260	39,230	38,286	150	61,221	...	12,177	2,32,324	13,382	9,101	211	13			
Chingleput	9,293	2,17,668	2,32,374	3,12,354	94,448	1,50,241	...	55,606	10,62,691	37,559	28,970	268	...			
Chittoor	5,147	1,24,322	1,42,238	3,69,128	...	84,476	...	26,496	6,95,660	40,992	24,044	127	21			
Coimbatore	10,338	2,53,278	1,83,993	1,73,857	3,000	70,882	...	53,072	7,38,082	54,358	39,217	...	...			
Cuddapah	3,541	1,02,368	65,410	33,474	...	57,266	...	13,121	2,71,639	20,175	13,712	288	134			
Ganjām	4,072	70,359	1,06,827	74,173	...	82,966	...	33,250	8,17,075	24,292	8,980	12	12			
Gōdāvari, East	8,571	97,313	38,476	90,533	...	72,018	...	18,344	3,11,709	20,684	10,817	237	22			
Do. Agency ...	3	970	...	...	...	860	...	411	1,741	348	803	...	...			
Do. West	1,004	24,206	8,917	28,853	...	14,929	...	4,054	80,959	4,620	2,533	99	38			
Guntūr	5,236	1,42,715	1,45,460	2,49,331	...	85,564	...	22,013	6,45,083	35,913	16,527	1,354	68			
Kanara, South	12,476	2,07,523	3,62,018	3,42,644	600	64,735	...	57,374	10,34,894	55,208	22,401	4,694	555			
Kistna	3,385	55,550	49,712	56,599	...	22,069	...	8,108	1,92,034	16,407	7,410	154	21			
Kurnool	1,764	41,803	35,078	9,953	...	30,662	...	10,736	1,28,232	13,791	6,592	87	17			
Madras	56,638	10,44,533	8,74,199	10,63,798	450	2,89,011	...	1,84,919	34,56,910	1,69,355	1,22,178	172	111			
Madura	12,912	2,83,205	2,59,095	94,594	53	2,63,825	...	58,737	9,59,509	54,272	37,290	204	174			
Malabar	4,697	1,24,652	81,731	66,536	...	24,509	...	23,804	2,71,282	40,568	14,134	593	27			
Nellore	2,896	61,460	48,381	14,821	...	58,180	...	8,934	1,91,776	14,073	9,459	221	18			
Nilgiris, The	2,259	46,307	39,447	23,007	...	12,016	...	6,680	1,27,546	9,067	5,964	...	...			
Rāmnād	5,780	1,30,225	1,42,755	97,978	371	77,720	...	23,068	4,72,117	31,082	20,532	13	13			
Salem	12,651	2,22,408	3,59,077	4,80,888	177	1,54,386	...	85,472	13,01,907	68,580	40,922	2,060	...			
Tanjore	18,358	1,70,558	3,71,322	2,22,026	...	76,602	...	51,937	8,92,445	46,152	30,227	30	...			
Tinnevelly	9,662	1,83,838	2,08,350	3,10,250	...	64,374	...	34,842	8,01,655	39,308	26,581	1,627	42			
Trichinopoly	18,215	5,66,079	2,57,151	7,24,976	...	1,30,644	...	83,147	17,61,997	1,06,375	76,778	44	9			
Vizagapatam	6,137	2,14,171	69,070	72,093	...	40,594	...	34,402	4,30,330	37,858	22,409	458	47			
Total, Limited ...	2,31,894	50,15,510	44,87,786	55,41,338	99,249	22,70,474	...	10,22,091	1,84,36,448	10,87,870	6,68,667	13,916	1,389			
(b) *Unlimited.*																
Anantapur	568	3,437	16,206	1,605	...	1,875	...	6,100	29,223	4,569	1,444	323	...			
Arcot, North	951	13,581	2,965	13,284	...	38,189	...	7,086	75,105	5,735	2,028	215	...			
Do. South	112	2,893	100	...	...	8,599	...	1,555	13,147	953	156	352	60			
Bellary	94	12,878	...	...	...	8,831	...	601	17,210	1,263	1,254	26	25			
Chingleput	1,356	17,170	11,730	38,868	...	40,246	...	9,628	1,17,642	7,399	3,817	72	5			
Chittoor	8	1,208	...	32	...	645	...	347	2,232	1,191	410	2	...			
Coimbatore	297	6,438	2,404	129	...	7,893	...	2,080	18,454	2,740	809	143	...			
Cuddapah	149	1,778	...	100	...	247	...	143	2,268	131	114	1	...			
Ganjām	185	1,868	2	...	...	5,817	...	56	7,243	1,156	348	24	19			

STATEMENT C.—*Operations of Non-Agricultural Societies*, 1926-27—*cont.*

Districts.	Number of societies.	Number of members.	Loans made during the year to		Receipts from loans and deposits repaid during the year by		Loans due by			Loans and deposits received during the year from				Sale of goods to members.	Purchase of members' produce.
			Individuals.	Banks and societies.	Individuals.	Banks and societies.	Individuals.	Of which overdue.	Banks and societies.	Individuals.	Central banks.	Primary societies.	Government.		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
			RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
CLASS I.—CREDIT—*cont.*															
(b) *Unlimited*—cont.															
Gōdāvari, East	8	254	...	...	362	...	699	699	...	...	...	...	...	...	...
Do. West	1	18	429	...	331	...	435	828	...	...	300	...	...	...	...
Guntūr	8	126	2,101	...	2,106	...	3,287	654	...	73	1,750	...	...	...	...
Kanara, South	13	1,631	1,29,081	160	1,52,245	160	1,30,409	50,800	100	34,845	70,223	...	...	...	...
Kistna	13	740	8,827	...	11,021	...	20,099	11,196	...	1,431	3,392	...	...	...	...
Kurnool	8	172	50	...	879	...	6,447	1,976	..	58	...	...	...	...	...
Madras	56	4,614	93,977	...	78,368	...	1,20,356	62,583	...	4,124	29,795	...	...	...	...
Madura	5	538	5,857	...	5,947	...	8,449	1,866	...	54	1,610	...	...	...	...
Malabar	8	941	10,454	...	9,274	...	21,794	11,959	...	986	3,700	...	...	...	...
Nellore	3	110	4,015	...	6,714	...	14,251	1,412	...	79	3,430	100	...	...	...
Rāmnād	9	556	35,861	...	25,232	...	58,171	11,814	...	11,450	47,484	...	...	...	...
Salem	6	242	10,744	...	10,595	...	8,924	5,059	...	...	750	...	...	...	...
Tanjore	19	2,220	80,621	...	77,480	...	1,20,345	32,799	...	59,705	71,903	...	...	...	...
Tinnevelly	9	495	19,919	...	7,770	...	26,094	3,827	...	2,295	16,195	...	...	...	...
Trichinopoly	8	1,783	58,388	...	53,016	...	1,11,527	31,545	...	36,231	13,270	100	...	...	...
Vizagapatam	1	292	...	...	...	...	2,332	2,332	...	...	...	...	...	...	...
Total, Unlimited ...	225	19,621	6,15,970	160	5,64,555	160	8,96,574	2,62,620	100	2,29,344	3,15,012	200	...	...	...
Total, Class I ...	1,115	1,84,730	1,60,02,511	1,80,792	1,38,60,547	98,457	1,67,47,492	30,00,120	1,87,520	1,30,14,485	46,80,984	23,157	...	...	...
Total, previous year ...	1,073	1,70,592	1,37,17,347	2,43,562	1,19,96,013	3,94,308	1,46,09,531	26,77,203	1,45,039	1,10,68,828	39,00,475	24,111	...	...	...
CLASS II.—PURCHASE AND PURCHASE AND SALE.															
(a) *Limited.*															
Anantapur	3	58	390	...	199	...	191	191	...	125	...	...	...	777	..
Arcot, North	7	390	...	...	...	...	...	...	...	156	3,192	1,323	...	23,844	15,088
Do. South	11	978	...	...	...	...	455	455	...	75	950	100	...	1,05,262	2,903
Bellary	5	452	...	...	...	...	...	...	...	435	250	...	...	6,330	223
Chingleput	4	303	...	...	...	...	...	...	...	8,533	...	...	...	37,679	...
Chittoor	5	239	2,166	...	3,084	...	8,237	1,420	...	1,501	...	...	...	11,276	...
Coimbatore	8	1,051	5,411	...	4,478	...	6,802	8,485	...	1,21,645	51,438	...	...	99,935	...
Cuddapah	1	48	...	...	...	...	...	...	...	...	...	...	...	...	...
Ganjām	10	475	...	...	...	...	61	61	...	300	300	...	...	12,576	...
Gōdāvari, East	4	238	...	...	...	...	...	...	...	...	1,000	...	...	13,248	...
Do. Agency ...	1	20	...	...	...	...	...	...	...	...	...	...	...	...	...
Do. West	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Guntūr	2	55	...	...	...	...	...	...	...	200	...	...	...	3,439	...
Kanara, South	6	491	1,315	...	1,692	...	8,466	1,630	...	460	100	...	...	14,795	...
Kistna	4	369	...	...	...	...	114	114	...	...	600	...	...	13,164	...
Kurnool	6	133	...	...	...	...	...	...	...	835	200	...	...	982	...
Madras	5	5,194	71,949	...	48,664	580	69,340	12,501	4,114	2,91,799	500	...	...	11,37,155	...
Madura	9	2,070	...	...	12	...	46	46	...	92,005	16,880	...	...	2,82,371	...

STATEMENT C.—*Operations of the Non-Agricultural Societies*, 1926-27—cont.

Districts.	Cost of management.	Share capital paid up.	Loans and deposits held at the end of the year from — Members.	Non-members.	Primary societies.	Provincial or Central banks.	Government.	Reserve funds.	Working capital.	Profit and loss for the year. — Book profit.	Divisible profit.	Loss (excluding overdue interest from profits).	Loss (including overdue interest in profits).	Usual rate of dividend paid on shares.	Most usual rate of interest paid. — On borrowings.	On lendings.
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.			
CLASS I.—CREDIT—*cont.*																
(b) *Unlimited*—cont.																
Gōdāvari, East	7	581	...	...	...	560	...	44	1,185	109	50	167	...	6 to 9 per cent.	5 to 7½ per cent.	7½ to 9⅜ per cent.
Do. West	5	165	...	...	...	800	...	12	477	19	...	24	...			
Guntūr	9	673	...	88	...	2,635	...	160	3,556	262	140	...	...			
Kanara, South	2,979	31,377	17,585	56,999	160	80,043	...	21,505	1,57,669	14,749	3,317	637	...			
Kistna	299	6,599	1,706	8,884	...	7,739	...	1,615	21,043	2,766	702	148	124			
Kurnool	83	978	...	...	...	6,439	...	3	7,420	149	13	329	2			
Madras	1,992	59,056	7,176	644	3,946	45,405	...	10,444	1,26,671	17,248	5,741	3,084	148			
Madura	90	2,617	...	...	...	1,448	...	1,112	5,177	538	294	36	...			
Malabar	360	8,934	3,168	405	...	6,609	...	4,341	23,457	4,383	916	91	...			
Nellore	241	2,112	...	...	...	13,575	...	815	16,502	448	181	...	...			
Rāmnād	933	8,374	2,194	2,047	...	48,462	...	5,889	66,966	4,742	2,436	456	...			
Salem	331	2,071	...	...	...	1,902	...	20,085	24,058	1,729	498	129	36			
Tanjore	2,672	24,180	34,155	28,066	55	41,165	792	19,983	1,48,396	10,794	5,100	437	...			
Tinnevelly	236	2,700	1,473	213	...	22,797	...	489	27,672	979	202	229	18			
Trichinopoly	1,914	18,994	33,929	42,256	...	23,173	...	18,071	1,36,423	16,504	4,512	411	...			
Vizagapatam	...	1,257	5	106	...	959	...	282	2,609	1,150	...	131	...			
Total, Unlimited ...	16,766	2,31,919	1,34,798	1,88,226	4,161	3,59,553	792	1,32,356	10,51,805	1,01,706	34,482	7,267	437			
Total, Class I ...	2,48,660	52,47,429	46,22,584	57,29,564	1,03,410	26,30,027	792	11,54,447	1,94,88,253	11,89,576	7,03,149	21,183	1,826			
Total, previous year ...	2,15,599	46,07,803	38,24,895	49,86,294	34,072	24,04,917	910	9,31,365	1,67,90,256	10,27,459	6,21,726	16,140	1,877			
CLASS II.—PURCHASE AND PURCHASE AND SALE.																
(a) *Limited.*																
Anantapur	24	680	12	...	...	...	...	...	692	36	36	223	223			
Arcot, North	2,836	4,165	325	1	...	5,989	...	352	10,832	97	97	702	702			
Do. South	4,427	7,670	75	...	100	2,784	...	7,228	17,807	4,807	4,725	1,397	1,359			
Bellary	707	836	285	...	...	300	...	91	1,512	440	440	...				
Chingleput	1,506	4,055	1,132	...	...	...	...	1,012	6,199	454	454	231	231			
Chittoor	544	3,171	1,967	1,935	...	1,890	...	1,920	10,883	482	339	1,524	1,125			
Coimbatore	4,180	8,949	17,990	6,887	...	1,857	...	3,631	39,514	1,034	376	1,482	1,256			
Cuddapah	...	679	...	...	...	...	...	169	848	...	...	292	292			
Ganjām	277	2,733	320	300	...	...	...	1,582	4,935	358	249	370	369			
Gōdāvari, East	527	3,258	...	...	...	870	...	135	4,263	88	88	2,403	2,403			
Do. Agency... ...	1	20	...	...	...	...	...	...	20	...	...	1	1			
Do. West	...	...	...	...	...	...	...	...	...	...	...	...	...			
Guntūr	35	196	...	...	...	...	...	196	392	125	125	...				
Kanara, South	1,648	3,592	60	400	1,240	1,432	...	2,334	9,058	1,272	1,094	252	106			
Kistna	1,456	3,048	150	30	...	...	..	595	3,823	719	697	315	182			
Kurnool	17	1,297	26	815	...	154	...	67	1,859	43	43	1,335	1,335			
Madras	61,924	94,203	1,41,214	...	...	628	...	81,345	3,17,390	18,496	17,395	158	158			
Madura	11,891	60,357	2,410	217	...	990	...	18,594	82,568	10,676	9,107	1,740	1,740			

STATEMENT C.—*Operations of Non-Agricultural Societies, 1926–27*—cont.

Districts.	Number of societies.	Number of members.	Loans made during the year to		Receipts from loans and deposits repaid during the year by		Loans due by			Loans and deposits received during the year from				Sale of goods to members.	Purchase of members' products.
			Individuals.	Banks and societies.	Individuals.	Banks and societies.	Individuals.	Of which overdue.	Banks and societies.	Individuals.	Central banks.	Primary societies.	Government.		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
			RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
CLASS II.—PURCHASE AND PURCHASE AND SALE—*cont.*															
(a) *Limited*—cont.															
Malabar	29	1,430	1,710	...	934	...	1,982	783	...	3,190	45,629	615	3,000	95,564	...
Nellore	3	83	...	...	...	...	...	...	...	...	1,000	...		590	1,589
Nilgiris, The	2	480	...	...	...	...	...	...	...	10	5,000	...	...	97,414	...
Rāmnād	7	464	...	...	653	...	2,789	2,789	...	44,308	2,200	1,500	...	1,19,599	90
Salem	3	254	...	...	...	...	...	...	...	...	...		...	3,259	...
Tanjore	15	1,269	...	...	...	...	...	...	...	3,9[illegible]5	6 442	14,333	...	97,743	...
Tinnevelly	5	487	...	...	...	...	...	...	...	832	2 369	...	...	[illegible]5,194	...
Trichinopoly	2	128	...	...	...	...	...	...	.	1.350	..	300	...	14,277	...
Vizagapatam	9	1,122	...	...	...	...	...	...	...	52,800	18,800	...	...	98,344	...
Do. Agency ...	3	193	...	...	...	...	...	...	...	5	...	...	...	713	...
Total, Limited ...	170	18,469	82,941	...	59,716	580	88,433	21,475	4,114	6,24,559	1,56,850	18,171	3,000	23,45,560	19,863
(b) *Unlimited.*															
Bellary	1	25	47	...	104	...	1,043	846	...	...	...	...	...	...	...
Ganjām	3	157	3,10[illegible]	...	5,446	...	3,794	167	...	...	3,000	...	...	...	...
Gōdāvari, East	3	121	4,370	...	5,139	...	5,875	817	...	...	4,000	...	...	...	...
Guntūr	1	91	8,330	...	799	...	7,531	...	...	...	8,000	...	...	346	...
Kistna	3	104	206	...	740	...	534	328	...	...	200	...	...	59	...
Kurnool	1	18	...	...	...	...	...	...	...	...	...	...	...	468	...
Nellore	1	26	...	...	...	..	...	...	...	...	...	...	...	...	...
Rāmnād	2	69	[illegible],870	...	2,409	...	5,993	1,574	...	...	1,882	...	...	...	...
Total, Unlimited ...	15	611	17,923	...	14,087	...	24,770	3,732	...	...	17,082	...	...	873	...
Total, Class II ...	185	19,080	1,00,864	...	73,753	580	1,13,203	25,207	4,114	6,24,559	1,73,932	18,171	3,000	23,46,433	19,863
Total, previous year ...	151	16,990	74,954	...	75,957	487	85,403	21,750	4,694	4,4[illegible],330	1,61,788	55,611	...	24,17,984	42,206
CLASS III.—PRODUCTION.															
(a) *Limited.*															
Chingleput	1	532	...	...	20	...	272	272	...	7	1,800	...	...	905	...
Total, Limited ...	1	532	...	...	20	...	272	272	...	7	1,800	...	...	905	...
(b) *Unlimited*—Nil.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total, Class III ...	1	532	...	...	20	..	272	272	...	7	1,800	...	...	905	...
Total, previous year ...	1	539	...	...	48	...	292	198	...	...	...	...	...	1,109	...

STATEMENT C.—*Operations of Non-Agricultural Societies*, 1926–27—cont.

Districts.	Cost of management. (17)	Share capital paid up. (18)	Loans and deposits held at the end of the year from Members. (19)	Non-members. (20)	Primary societies. (21)	Provincial or Central banks. (22)
CLASS II.—PURCHASE AND PURCHASE AND SALE—*cont.*	RS.	RS.	RS.	RS.	RS.	RS.
(a) *Limited*—cont.						
Malabar	3,008	10,638	2,249	480	515	25,959
Nellore	36	419	...	...	...	1,046
Nilgiris, The	3,853	7,726	230	...	...	6,500
Rāmnād	5,564	8,954	1,400	4,677	1,615	2,108
Salem	47	2,633	...	...	...	...
Tanjore	3,339	10,004	648	111	...	1,002
Tinnevelly	1,761	3,720	312	160	...	1,635
Trichinopoly	738	1,962	250	1,350	...	...
Vizagapatam	1,644	6,453	27,400	9,143	...	11,745
Do. Agency ...	9	155	50	...	...	...
Total, Limited ...	1,10,992	2,51,573	1,98,565	25,916	3,510	66,839
(b) *Unlimited.*						
Bellary	3	141				883
Ganjām	83	1,353	...	...	...	3,000
Gōdāvari, East	48	1,101	...	175	...	7,638
Guntūr	59	854	...	...	..	7,130
Kistna	3	171	...	...	...	...
Kurnool	5	19	...	...	484	...
Nellore	...	32	...	..	...	118
Rāmnād	66	1,213	6	225	...	5,022
Total, Unlimited ...	267	4,884	6	400	484	23,791
Total, Class II ...	1,11,259	2,56,457	1,98,511	26,316	3,994	90,630
Total, previous year ...	97,657	2,28,459	1,5[illegible],224	17,128	7,050	77,582
CLASS III.—PRODUCTION.						
(a) *Limited.*						
Chingleput	186	3,452	31	1,823	...	1,895
Total, Limited ...	186	3,452	31	1,823	...	1,895
(b) *Unlimited*—Nil.	...	...	..	...	...	...
Total, Class III ...	186	3,452	31	1,823	...	1,895
Total, previous year ...	112	3,517	24	1,883	...	740

Districts.	Loans and deposits held at the end of the year from the Government. (23)	Reserve funds. (24)	Working capital. (25)	Profit and loss for the year. Book profit. (26)	Divisible profit. (27)	Loss (excluding over-due interest from profits). (28)	Loss (including over-due interest in profits). (29)	Usual rate of dividend paid on shares. (30)	Most usual rate of interest paid. On borrowings. (31)	On lendings. (32)
CLASS II.—PURCHASE AND PURCHASE AND SALE—*cont.*	RS.	RS.	RS.	RS.	RS.	RS.	RS.			
(a) *Limited*—cont.										
Malabar	3,000	1,451	44,292	2,506	2,422	4,809	4,796	6 to 9 per cent.	5 to 7¼ per cent.	7½ to 9⅜ per cent.
Nellore	...	60	1,525	74	74	..	...			
Nilgiris, The	...	3,651	18,107	721	721	...	...			
Rāmnād	...	6,641	25,435	4,010	3,242	681	394			
Salem	...	174	2,807	227	227	441	441			
Tanjore	...	4,702	16,467	1,896	1,896	2,364	2,364			
Tinnevelly	...	294	6,061	243	243	1,570	1,570			
Trichinopoly	...	1,140	4,702	167	167	58	58			
Vizagapatam	...	1,363	56,104	908	908	790	790			
Do. Agency	...	22	227	35	35	...	...			
Total, Limited	3,000	1,38,949	6,88,322	49,914	45,200	23,138	21,895			
(b) *Unlimited.*										
Bellary	...	15	1,039	170	...	49	...			
Ganjām	...	1,068	5,596	806	379	...	...			
Gōdāvari, East	...	70	8,809	62	20	100	23			
Guntūr	...	...	7,984	133	133	...	...			
Kistna	...	250	905	142	29	14	7			
Kurnool	...	259	278	10	10	...	...			
Nellore	...	7	157	...	...	48	48			
Rāmnād	...	528	6,994	181	...	285	118			
Total, Unlimited	...	2,197	31,762	1,504	571	496	196			
Total, Class II	3,000	1,41,146	7,20,084	51,418	45,771	23,634	22,091			
Total, previous year	...	1,26,879	6,09,322	71,443	68,126	21,917	20,945			
CLASS III.—PRODUCTION.										
(a) *Limited.*										
Chingleput	...	1,107	8,308	...	...	1,635	1,509			
Total, Limited	...	1,107	8,308	...	...	1,635	1,509			
(b) *Unlimited*—Nil.	...	...	...	...		...	...			
Total, Class III	...	1,107	8,308	...	...	1,635	1,509			
Total, previous year	...	1,107	7,271	...	...	1,238	1,111			

STATEMENT C.—*Operations of Non-Agricultural Societies*, 1926-27—*cont.*

Districts.	Number of societies.	Number of members.	Loans made during the year to		Receipts from loans and deposits repaid during the year by		Loans due by			Loans and deposits received during the year from				Sale of goods to members.	Purchase of members' products.
			Individuals.	Banks and societies.	Individuals.	Banks and societies.	Individuals.	Of which overdue.	Banks and societies.	Individuals.	Central banks.	Primary societies.	Government.		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
			RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
CLASS IV.—PRODUCTION AND PRODUCTION AND SALE.															
(a) *Limited.*															
Anantapur	3	196	3,960	...	3,679	...	11,728	7,768	...	490	3,031	...	..	2,736	...
Arcot, South	1	23	...	...	...	...	...	...	...	...	...	...	...	...	...
Gōdāvari, East	1	33	...	...	...	...	...	...	...	200	300	...	...	1,556	...
Do. West	5	480	...	...	...	...	...	...	...	...	1,000	...	...	18,640	...
Kanara, South	1	35	...	...	...	...	...	...	...	...	...	...	...	...	...
Kistna	1	57	...	...	..	...	...	...	...	900	...	...	...	3,661	...
Kurnool	1	34	...	...	...	...	...	...	...	...	...	...	...	...	...
Madura	1	22	...	...	...	...	...	...	...	...	...	...	...	...	...
Rāmnād	1	12	...	...	...	...	...	...	...	...	...	...	...	...	...
Salem	1	28	...	...	...	...	1,526	1,526	...	...	...	...	...	...	...
Total, Limited ..	16	920	3,960	..	3,679	...	13,254	9,294	...	1,590	4,331	...	...	26,593	...
(b) *Unlimited.*															
Ganjām	1	50	2,560	...	1,192	...	2,810	250	...	...	2,630	...	...	...	...
Kistna	1	18	1,290	...	20	...	1,270	1,270	...	...	...	...	...	4,175	...
Nellore	2	65	140	...	197	...	809	749	...	619	180	...	...	50	1,477
Total, Unlimited ...	4	133	3,990	...	1,409	...	4,889	2,269	...	619	2,810	...	..	4,225	1,477
Total, Class IV ...	20	1,053	7,950	...	5,088	...	18,143	11,563	...	2,209	7,141	...	...	30,818	1,477
Total, previous year ...	17	912	7,82[illegible]	...	6,231	...	15,710	8,258	...	730	7,151	...	...	35,587	1,312
CLASS V.—INSURANCE—*Nil.*															
CLASS VI.—OTHERS.															
(a) *Limited.*															
Anantapur	5	107	3,520	...	1,236	...	5,604	279	...	...	1,000	...	2,700	...	...
Arcot, North	9	340	22,436	...	24,224	...	1,28,319	11,378	...	1,500	...	...	3,000	...	...
Do. South	5	189	...	...	4,470	...	48,400	3,274	...	...	...	...	6,900	...	...
Bellary	4	82	10,850	...	6,595	...	1,48,907	20,019	...	...	...	...	8,150	...	...
Chingleput	10	416	6,892	...	2,572	...	40,270	1,190	...	...	900	...	6,565	...	...
Chittoor	2	33	2,080	...	14	...	2,066	6	...	...	...	...	825	...	...
Coimbatore	13	658	61,521	...	18,723	...	1,70,880	12,474	...	6,050	77,316	...	87,310	...	...
Cuddapah	16	268	16,680	...	1,733	...	46,805	2,913	...	200	2,750	...	14,270	...	...
Ganjām	2	40	12,445	...	...	...	12,445	..	...	...	...	...	9,500	...	...
Gōdāvari, East	6	377	18,713	...	1,258	...	63,593	1,955	...	...	1,600	...	12,540	...	...
Guntūr	3	42	13,650	...	79	...	18,151	168	...	...	...	...	11,020	...	...
Kanara, South	12	361	3,625	...	3,936	2,425	63,616	2,716	...	5,355	43,516	...	2,765	...	...

STATEMENT C.—*Operations of Non-Agricultural Societies, 1926-27—cont.*

Districts.	Cost of management. (17)	Share capital paid up. (18)	Loans and deposits held at the end of the year from — Members. (19)	Non-members. (20)	Primary societies. (21)	Provincial or Central banks. (22)
	RS.	RS.	RS.	RS.	RS.	RS.
CLASS IV.—PRODUCTION AND PRODUCTION AND SALE.						
(a) *Limited.*						
Anantapur	164	5,227	216	206	...	12,772
Arcot, South	...	1,635	...	...	...	...
Gōdāvari, East	674	165	75	...	...	...
Do. West	787	14,320	101	800	...	1,000
Kanara South	11	245	...	...	...	...
Kistna	257	2,800	...	...	...	900
Kurnool	5	1 290	...	...	...	...
Madura	1	925	...	...	...	...
Rāmnād	13	69	...	...	...	...
Salem	...	533	47	...	...	471
Total, Limited ...	1,912	27,209	439	1,006	...	15,143
(b) *Unlimited.*						
Ganjām	8	411	...	...	...	2,630
Kistna	403	260	...	...	...	1,000
Nellore	992	84	824	...	...	1,506
Total, Unlimited ...	1,403	755	824	...	...	5,136
Total, Class IV ...	3,315	27,964	1,263	1,006	...	20,279
Total, previous year ...	2,954	26,731	1,376	1,297	...	16,750
CLASS V.—INSURANCE—*Nil.*						
CLASS VI.—OTHERS.						
(a) *Limited.*						
Anantapur	98	7,243	...	...	...	...
Arcot, North	2,818	42,285	...	1,500	574	623
Do. South	92	18,767	...	...	...	...
Bellary	369	44,770	...	...	...	...
Chingleput	230	28,132	...	...	...	900
Chittoor	6	1,573	...	...	...	...
Coimbatore	801	49,143	200	11,850	...	26,868
Cuddapah	712	15,429	170	100	...	5,445
Ganjām	22	4,785	...	...	...	...
Gōdāvari, East	818	21,659	...	...	...	840
Guntūr	35	15,210	...	...	...	...
Kanara South	9,476	23,997	7,924	3,684	...	34,903

Districts.	the Government. (23)	Reserve fund. (24)	Working capital. (25)	Profit and loss for the year. — Book profit. (26)	Divisible profit. (27)	Loss (excluding overdue interest from profits). (28)	Loss (including overdue interest in profits.) (29)	Usual rate of dividend paid on shares. (30)	Most usual rate of interest paid. — On borrowings. (31)	On lendings. (32)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.			
CLASS IV.—PRODUCTION AND PRODUCTION AND SALE.								6 to 9 per cent.	5 to 7½ per cent.	7½ to 9¾ per cent.
(a) *Limited.*										
Anantapur	...	406	18,827	332	...	900	49			
Arcot, South	...	1,310	2,945	271	271	...	...			
Gōdāvari, East	...	67	307	1,524	1,524	...	...			
Do. West	...	439	16,660	556	556	1,524	1,524			
Kanara South	...	...	245	1	1	...	...			
Kistna	...	55	3,755	...	...	146	146			
Kurnool	...	58	1,348	...	...	97	97			
Madura	...	83	1,008	43	43	...	...			
Rāmnād	...	...	69	...	...	11	11			
Salem	...	132	1,183	455	...	38	...			
Total, Limited	...	2,550	46,347	3,182	2,395	2,716	1,827			
(b) *Unlimited.*										
Ganjām	...	120	3,161	156	80	...	...			
Kistna	...	...	1,260	33	3	...	...			
Nellore	...	101	2,515	739	314	33	33			
Total, Unlimited	...	221	6,936	928	397	33	33			
Total, Class IV	...	2,771	53,283	4,110	2,792	2,749	1,860			
Total, previous year	...	2,713	48,867	1,381	738	3,128	1,816			
CLASS V.—INSURANCE—*Nil.*										
CLASS VI.—OTHERS.										
(a) *Limited.*										
Anantapur	2,900	81	10,224	327	295	24	24			
Arcot, North	87,746	2,568	1,[illegible]5,206	7,815	4,595	1,939	1,001			
Do. South	43,685	1,096	63,548	4,996	18	3,818	67			
Bellary	1,02,724	543	1,48,037	9,901	2,407	...	...			
Chingleput	28,225	3,479	60,736	2,936	2,414	78	...			
Chittoor	825	1	2,399	78	78	...	...			
Coimbatore	83,407	6,581	1,78,049	6,731	3,852	420	7			
Cuddapah	33,626	530	55,300	2,331	726	1,876	1,091			
Ganjām	9,500	3	14,288	241	235	2	2			
Gōdāvari, East	44,389	344	67,282	2,950	858	284	284			
Guntūr	11,020	432	26,662	159	111	89	...			
Kanara South	44,816	4,874	1,20,198	1,201	275	14,440	11,525			

STATEMENT C.—*Operations of Non-Agricultural Societies*, 1926–27—*cont.*

District.	Number of societies.	Number of members.	Loans made during the year to — Individuals.	Loans made during the year to — Banks and societies.	Receipts from loans and deposits repaid during the year by — Individuals.	Receipts from loans and deposits repaid during the year by — Banks and societies.	Loans due by — Individuals.	Loans due by — Of which overdue.	Loans due by — Banks and societies.	Loans and deposits received during the year from — Individuals.	Loans and deposits received during the year from — Central banks.	Loans and deposits received during the year from — Primary societies.	Loans and deposits received during the year from — Government.	Sale of goods to members.	Purchase of members' products.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
			RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
CLASS VI.—OTHERS—*cont.*															
(a) *Limited—cont.*															
Kistna	11	260	72,970	...	7,788	...	8,34,734	14,357	...	...	...	...	64,580	...	...
Kurnool	4	81	...	...	...	...	...	...	...	...	...	...	...	...	...
Madras	15	3,039	66,119	...	13,617	...	2,36,649	...	...	1,126	412	...	40,075	...	...
Madura	6	286	14,437	...	1,781	...	1,45,156	1,438	...	50	...	..	10,705	...	...
Malabar	2	39	1,325	...	1,139	...	33,774	550	...	...	...	825	...	...	...
Nellore	1	24	...	...	...	...	...	...	...	2,700	...	...	...	...	...
Nilgiris, The	3	184	9,500	...	4,284	...	64,646	664	...	...	...	...	3,850	...	...
Rāmnād	4	92	...	...	...	...	...	...	...	...	...	...	...	...	...
Salem	1	85	19,389	...	5,716	...	1,14,963	1,297	...	...	...	...	8,425	...	...
Tanjore	18	1,387	34,180	...	4,929	...	44,249	1,560	...	12,180	57,038	5,625	26,730	...	...
Tinnevelly	4	105	5,360	...	4,554	...	50,137	...	...	...	700	..	5,190	...	...
Trichinopoly	8	505	5,000	...	621	...	7,033	1,304	...	285	4,945	1,500	...	...	...
Vizagapatam	5	162	1,43,875	...	4,150	...	1,76,510	110	...	4,150	...	...	1,07,305	...	...
Total, Limited ...	170	9,062	5,44,517	...	1,18,414	2,425	19,56,407	77,652	...	33,596	1,90,177	7,950	3,82,405	...	...
(b) *Unlimited.*															
Arcot, South	1	41	...	...	...	...	...	...	...	1,850	...	...	...	...	...
Coimbatore	5	335	5	...	68	...	7,370	2,723	...	...	400	...	...	...	...
Gōdāvari, East	2	46	...	...	414	...	2,082	1,375	...	...	...	...	...	...	...
Madras	1	75	6,447	...	6,376	...	1,766	...	...	...	351	...	...	...	...
Tanjore	1	57	...	...	...	...	...	...	..	3,100	...	...	...	...	...
Total, Unlimited ...	10	554	6,452	...	6,858	...	11,218	4,098	...	4,950	751	...	...	...	...
Total, Class VI ...	180	9,616	5,50,969	...	1,20,272	2,425	19,67,625	81,750	...	38,546	1,90,928	7,950	3,82,405	...	...
Total, previous year ...	154	8,088	4,25,555	...	69,461	...	14,40,673	52,906	...	49,984	1,60,687	54,102	3,09,069	...	...
Grand total of all non-agricultural societies ...	1,501	2,15,011	1,66,62,294	1,50,792	1,40,59,680	1,01,462	(a) 1,88,48,735	31,18,912	(b) 2,28,634	1,36,79,806	48,54,785	49,278	3,85,405	23,78,153	21,340
Grand total of all non-agricultural societies of previous year	1,896	1,97,121	1,42,25,677	2,43,562	1,21,47,710	3,94,795	1,61,51,609	27,60,315	1,49,733	1,15,65,872	42,30,101	1,33,824	3,09,060	24,54,680	43,518

(a) + 94,512 due to audit, transfer, liquidation.
(b) − 37,429 do.

STATEMENT C.—*Operations of*

Districts	Cost of management. (17)	Share capital paid-up. (18)	Loans and deposits held at the end of year from — Members. (19)	Non-members. (20)	Primary societies. (21)	Provincial or Central banks. (22)
CLASS VI.—OTHERS—*cont.*	RS.	RS.	RS.	RS.	RS.	RS.
(a) *Limited*—cont.						
Kistna	405	93,414	...	...	...	...
Kurnool	2	860	..	...	...	199
Madras	8,927	1,99 117	3,680	...	...	1,059
Madura	646	39,198	...	50	...	600
Malabar	148	8,974	...	...	...	...
Nellore	17	201	2,700	...	...	...
Nilgiris, The	134	25,026	600	...	...	...
Rāmnād	599	2,035	...	200	...	1,500
Salem	727	32,197	...	...	...	...
Tanjore	10,951	24,452	4,844	250	830	47,256
Tinnevelly	641	20,196	...	...	...	...
Trichinopoly	8,195	18,470	30	...	...	15,944
Vizagapatam	215	45,261	1	...	...	...
Total, Limited ...	46,583	7,81,924	20,049	17,634	1,413	1,36,087
(b) *Unlimited.*						
Arcot, South	159	142	5	...	...	191
Coimbatore	104	1,933	...	...	688	800
Gōdāvari, East	..	229	...	...	...	2,650
Madras	18,512	344	...	...	...	850
Tanjore	13	325	8,100	...	...	...
Total, Unlimited ...	18,788	2,973	3,105	...	688	8,991
Total, Class VI ...	65,371	7,84,897	28,154	17,634	2,101	1,40,028
Total, previous year ...	60,335	6,35,178	16,586	17,403	32,778	98,358
Grand total of all non-agricultural societies ...	4,28,791	(c) 63,20,199	(d) 48,45,548	(e) 57,76,378	(f) 1,09,505	(g) 28,82,859
Grand total of all non-agricultural societies of previous year	3,76,657	55,01,688	39,95,105	50,24,005	73,895	25,98,347

(c) – 17,612 due to audit, liquidation and transfer.
(d) + 94,473 do. do.
(e) – 91,191 do. do.
(f) + 50,598 do. do.
(g) – 37,011 do. do.

Non-Agricultural Societies, 1926–27—cont.

Districts	the Government. (23)	Reserve fund. (24)	Working capital. (25)	Profit and loss for the year — Book profit. (26)	Divisible profit. (27)	Loss (excluding over-due interest from profits). (28)	Loss (including over-due interest in profit). (29)	Usual rate of dividend paid on shares. (30)	Most usual rate of interest paid — On borrowings. (31)	On lendings. (32)
CLASS VI.—OTHERS—*cont.*	RS.	RS.	RS.	RS.	RS.	RS.	RS.			
(a) *Limited*—cont.										
Kistna	2,45,610	553	3,39,607	4,046	62	9,035	35	6 to 9 per cent.	5 to 7½ per cent.	7½ to 9⅜ per cent.
Kurnool	..	495	1,054	253	253	15	15			
Madras	1,65,359	12,631	3,81,846	20,671	20,671	2	2			
Madura	1,09,191	1,490	1,50,429	6,593	1,434	10	10			
Malabar	24,895	238	34,107	753	533	...	...			
Nellore	...	...	2,901	222	222	...	...			
Nilgiris, The	44,715	438	70,679	2,418	1,370	147	147			
Rāmnād	...	9	3,744	36	36	1,099	1,099			
Salem	78,272	185	1,10,654	4,509	...	2,148	...			
Tanjore	28,790	9,634	1,16,055	7,107	6,737	18	18			
Tinnevelly	46,055	355	66,606	451	407	123	123			
Trichinopoly	...	3,471	37,915	2,436	2,436	2,455	2,455			
Vizagapatam	1,27,762	219	1,73,243	2,582	2,319	...	...			
Total, Limited	13,63,512	50,250	23,70,819	91,743	52,344	38,022	17,805			
(b) *Unlimited.*										
Arcot, South	...	564	902	...	...	223	223			
Coimbatore	5,642	339	8,902	508	56	903	192			
Gōdāvari, East	...	274	3,153	110	...	246	...			
Madras	...	1,375	2,569	...	...	932	932			
Tanjore	...	...	3,425	11	11	...	...			
Total, Unlimited	5,642	2,552	18,951	629	67	2,304	1,347			
Total, Class VI	13,69,154	52,802	23,89,770	92,372	52,411	40,326	19,252			
Total, previous year	10,41,915	59,088	18,81,301	67,781	37,435	12,760	5,822			
Grand total of all non-agricultural societies	(h) 13,72,946	13,52,273	2,26,59,698	13,37,476	8,04,123	89,527	46,538			
Grand total of all non-agricultural societies of previous year	10,42,825	11,01,152	1,93,37,017	11,68,064	7,28,025	55,183	31,571			

(h) – 8,032 due to audit.

STATEMENT D.—*Operation of Unions*, 1926–27.

District. (1)	Number of unions. (2)	Number of societies affiliated to unions. (3)	Total number of individual members in societies affiliated to union. (4)	Total working capital of affiliated societies. (5)	Expenditure in the year. (6)	Percentage of expenditure to working capital. (7)	Number of supervising staff maintained by unions. (8)
				RS.	RS.		
Anantapur	15	437	24,403	20,50,937	11,818	0·55	20
Arcot, North	33	785	34,558	44,76,460	26,962	0·60	32
Arcot, South	22	663	39,038	40,73,062	15,254	0·37	22
Bellary	8	254	13,071	11,90,345	6,494	0·55	6
Chingleput	26	827	51,348	61,52,707	23,975	0·39	26
Chittoor	10	271	11,050	14,86,450	6,797	0·46	12
Coimbatore	19	516	38,772	35,30,498	20,791	0·59	25
Cuddapah	7	235	7,203	7,40,035	4,418	0·60	7
Ganjām	16	440	17,576	12,65,987	4,959	0·39	10
Gōdāvari, East ...	13	418	25,837	29,37,010	18,872	0·48	18
Do. West ...	8	301	21,656	22,66,157	5,882	0·26	9
Guntūr	10	433	36,791	28,41,142	17,187	0·60	9
Kanara, South	17	454	49,181	25,82,508	12,648	0·49	20
Kistna	9	384	19,260	18,50,929	9,477	0·51	12
Kurnool	10	274	10,102	7,74,678	6,140	0·79	10
Madras	4	60	4,845	1,67,024	3,552	2·18	1
Madura	14	425	29,446	22,01,218	8,320	0·38	16
Malabar	16	466	38,982	16,42,086	7,652	0·47	16
Nellore	14	335	17,448	15,31,062	6,252	0·41	14
Nilgiris, The	3	58	1,643	1,68,658	2,600	1·54	8
Rāmnād	14	352	20,524	21,21,393	9,122	0·44	14
Salem	14	403	25,717	32,19,371	13,075	0·40	18
Tanjore	20	628	42,583	38,40,602	15,001	0·39	22
Tinnevelly	19	542	36,623	49,18,617	9,666	0·20	19
Trichinopoly	15	415	32,295	42,84,515	20,576	0·48	24
Vizagapatam	10	333	14,707	11,00,224	5,504	0·50	9
Total ...	366	10,709	664,653	6,84,13,675	2,87,519	0·45	394
Dt. Federations ...	19	...	...	...	...	...	...
Propagandist Unions ...	3	...	...	...	...	...	...
Total ...	388	10,709	664,653	6,84,13,675	2,87,519	0·45	394
Total of previous year ...	367	9,617	613,645	5,09,34,870	2,45,070	0·48	372

APPENDIX No. III.—STATEMENT E.

STATEMENT E.—*Operations of Insurance Societies*, 1926–27.

District.	Name of the society.	Number of members.	Amount of risk insured.	Premia collected.	Supplementary contributions collected.	Number of animals. Insured.	Number of animals. Lost.	Claims paid.	Cost of management.	Funds in hand at the end of the year.	Amount of risk re-insured.	Amount of premia paid for re-insurance.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Arcot, South	1. Mudiyanur Cattle Insurance C.S., Ltd., No. E. 1096	13	...	...	...	...	...	...	...	17	...	...
Chingleput	2. Kilacheri Cattle Insurance C.S., Ltd., No. G. 629...	15	...	...	...	...	...	...	...	11	...	...
	3. Mukundagiri Cattle Insurance C.S., Ltd., No. G. 631...	13	105	6	...	5	...	...	8	14	...	...
	4. Mappedu Cattle Insurance Society, Ltd., No. G. 806	...	...	...	...	...	...	...	...	...	...	...
Total ...		41	105	6	...	5	...	...	8	42	...	...

STATEMENT G.—*Central Banks—Receipts and Disbursements*, 1926–27.

—	Share payments.	Receipts by loans and deposits from				Loans and deposits recovered from			Income realized.				Opening balance.	Grand total including the opening balance (columns 2 to 9, 13 and 14).
		Non-members and members in an individual capacity.	Provincial and Central Banks.	Societies.	Government.	Individual members.	Provincial and Central Banks.	Societies.	Interest received.	Sale of goods to members.	Other items.	Total income of the year (columns 10 to 12).		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	RS.	RS.	RS.	RS.		RS.	RS.	RS.	RS.		RS.	RS.	RS.	RS.
A.—PROVINCIAL BANK.														
Madras Central Urban Bank, Ltd., No. 18	3,600	5,68,46,498	...	16,65,659	...	11,84,573	35,79,313	1,308	4,06,971	...	68,61,313	72,68,284	87,223	7,06,36,458
Total, previous year ...	2,070	5,8[illegible],08,247	...	15,39,510	...	4,36,242	43,01,816	5,750	5,61,610	...	81,66,912	87,28,522	92,322	6,81,09,479
B.—CENTRAL BANKS.														
Anantapur District Co-operative Central Bank, Ltd., No. 3231 ...	27,110	6,98,791	5,07,415	49,745	...	44,395	...	5,19,189	1,24,323	...	32,210	1,56,533	37,256	21,00,464
Arcot, North, District Co-operative Central Bank, Ltd., Vellore, No. 2161	21,312	33,48,740	7,85,182	1,98,745	..	77,956	...	9,30,236	2,54,202	..	1,03,853	3,58,055	17,197	57,37,423
Arcot, South, District Co-operative Banking Union, Ltd., No. 1844	85,825	31,58,643	5,16,323	3,52,018	..	32,418	...	6,60,326	1,73,736	...	75,852	2,49,588	10,356	50,45,522
Bellary District—Hospet Co-operative Central Bank, Ltd., No. 5398.	19,417	4,95,070	...	33,478	...	5,126	...	1,53,143	47,512	...	5,77,488	6,25,000	27,987	18,59,216
Chingleput District—Co-operative Central Bank, Ltd., No. 1560 Conjeeveram	24,880	46,69,497	17,60,568	4,00,491	...	95,090	...	14,16,586	2,52,564	...	5,07,365	7,59,929	34,085	91,70,126
Chittoor District Co-operative Central Bank, Ltd., No. 5230 ..	8,377	8,23,146	...	3,22,975	...	28,480	...	1,91,567	75,901	...	5,12,570	5,88,471	30,984	19,89,000
Coimbatore District Urban Bank, Ltd., No. 427	11,123	69,21,362	2,00,000	2,70,377	...	82,355	...	11,38,232	1,97,151	...	15,54,485	17,51,636	75,302	1,04,45,387
Cuddapah District Co-operative Central Bank, Ltd., No. 3233 ..	6,480	5,76,682	1,22,242	86,347	...	9,821	...	85,087	32,160	...	5,76,720	6,08,880	18,236	15,13,775
Ganjām District—														
Ganjām District Co-operative Banking Union, Ltd., No. 1928, Berhampur	3,597	5,79,514	...	4,051		24,000	...	1,33,821	23,073	...	50,757	73,830	15,009	8,33,822
Aska Central Co-operative Banking Union, Ltd., No. 2569 ...	25,137	1,51,224	2,60,000	2,716	...	...	...	1,49,409	21,249	...	21,180	42,429	2,265	6,33,180
Gōdāvari District—														
Gōdāvari District Co-operative Banking Union, Ltd., No. 2351, Cocanada	13,600	15,89,148	30,000	13,767	..	1,06,967	...	2,92,160	35,117	...	10,42,009	10,77,126	1,79,708	32,52,371
Rajahmundry Central Co-operative Bank, Ltd., No. 4200 ...	3,750	98,878	...	985	...	225	...	58,548	5,292	...	75,655	80,947	620 (a)	2,43,958
Ramachandrapuram Co-operative Central Bank, Ltd., No. 4201 ..	23,550	19,57,861	1,50,000	12,381	...	1,395	...	5,92,964	58,204	...	14,146	72,350	15,501	28,26,002
Sree Konaseema Co-operative Central Bank, Ltd., No. 4460, Amalapuram	44,900	9,25,220	3,32,000	25,649	...	...	...	2,20,530	37,919	...	67,664	1,05,583	32,340	16,86,222

(a) Rs. 9,012 due to transfer of heads.

STATEMENT G.—*Central Banks*—

	Share capital withdrawn.	Loans and deposits repaid to				Loans
		Non-members and members in an individual capacity.	Provincial and Central Banks.	Societies.	Government.	Individual members.
	(16)	(17)	(18)	(19)	(20)	(21)
	RS.	RS.	RS.	RS.		RS.
A.—PROVINCIAL BANK.						
Madras Central Urban Bank, Ltd., No. 18	800	5,65,05,571	13,50,685	79,200	...	11,45,475
Total, previous year ...	4,800	5,20,55,052	6,77,360	...	...	4,28,287
B.—CENTRAL BANKS.						
Anantapur District Co-operative Central Bank, Ltd., No. 3231 ...	3,200	6,13,148	3,94,935	42,988	...	40,695
Arcot, North, District Co-operative Central Bank, Ltd., Vellore, No. 2161	12,850	27,07,826	14,84,308	1,28,629	...	78,875
Arcot, South, District Co-operative Banking Union, Ltd., No. 1844	715	26,66,210	7,79,087	2,96,907	...	46,477
Bellary District—Hospet Co-operative Central Bank, Ltd., No. 5398.	850	8,66,371	94,158	23,826	...	15,841
Chingleput District—Co-operative Central Bank, Ltd., No. 1560, Conjeeveram	1,200	40,40,171	13,98,128	8,69,916	...	1,83,472
Chittoor District Co-operative Central Bank, Ltd., No. 5230 ...	130	6,58,435	2,45,872	2,61,298	...	84,375
Coimbatore District Urban Bank, Ltd., No. 427	4,854	64,06,938	2,00,000	2,66,278	...	61,083
Cuddapah District Co-operative Central Bank, Ltd., No. 3233 ...	870	5,01,467	79,070	84,308	...	18,685
Ganjām District—						
Ganjām District Co-operative Banking Union, Ltd., No. 1928, Berhampur	110	4,35,771	20,000	1,459	...	24,800
Aska Central Co-operative Banking Union, Ltd., No. 2569 ...	...	64,601	43,900	...	...	...
Gōdāvari District—						
Gōdāvari District Co-operative Banking Union, Ltd., No. 2351, Cocanada	2,650	14,26,885	30,000	4,909	...	82,557
Rajahmundry Central Co-operative Bank, Ltd., No. 4200 ...	50	54,129	...	...	...	...
Ramachandrapuram Co-operative Central Bank, Ltd., No. 4201.	2,250	13,23,430	4,28,229	801	...	8,800
Sree Konaseema Co-operative Central Bank, Ltd., No. 4460, Amalapuram	700	6,93,878	66,017	6,661	...	...

Receipts and Disbursements, 1926-27—cont.

	to		Expenses.						Closing balance.	Grand total of disbursements including closing balance (columns 16 to 23, 29 and 30).
	Provincial and Central Banks.	Societies.	Interest paid on loans and deposits.	Dividend and bonus paid.	Stock bought.	Establishment and contingencies.	Other items.	Total expenditure (columns 24 to 28).		
	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)
	RS.	RS.	RS.	RS.		RS.	RS.	RS.	RS.	RS.
A.—PROVINCIAL BANK.										
Madras Central Urban Bank, Ltd., No. 18	46,92,000	...	6,00,509	54,204	...	62,428	60,67,486	67,84,627	78,600	7,06,36,458
Total, previous year	20,19,000	...	5,52,280	50,268	...	53,190	1,21,87,521	1,28,43,257	87,223	6,81,09,479
B.—CENTRAL BANKS.										
Anantapur District Co-operative Central Bank, Ltd., No. 3231	...	8,20,287	93,869	16,455	...	7,335	25,587	1,43,246	41,965	21,00,464
Arcot, North, District Co-operative Central Bank, Ltd., Vellore, No. 2161	...	9,73,280	1,81,052	82,819	...	9,147	1,15,649	3,38,667	12,988	57,37,423
Arcot, South, District Co-operative Banking Union, Ltd., No. 1844	...	9,98,362	1,25,888	21,081	...	9,539	86,354	3,32,262	15,102	50,45,522
Bellary District—Hospet Co-operative Central Bank, Ltd., No. 5398.	...	2,36,341	40,830	9,782	...	5,196	5,57,144	6,12,952	9,375	13,59,216
Chingleput District—Co-operative Central Bank, Ltd., No. 1560, Conjeeveram	...	24,17,689	1,70,932	27,472	...	12,024	5,33,589	7,43,997	17,553	91,70,126
Chittoor District Co-operative Central Bank, Ltd., No. 5230	...	1,19,600	52,519	11,518	...	6,085	5,71,763	6,41,885	27,405	19,89,000
Coimbatore District Urban Bank, Ltd., No. 427	...	16,54,069	1,43,665	19,935	...	11,264	15,99,960	17,74,824	77,341	1,04,45,387
Cuddapah District Co-operative Central Bank, Ltd., No. 3233	...	1,86,180	27,354	4,133	...	2,246	5,95,576	6,29,309	13,891	15,13,775
Ganjām District—										
Ganjām District Co-operative Banking Union, Ltd., No. 1928, Berhampur	...	2,79,810	14,847	2,851	...	1,678	42,722	62,098	10,274	8,33,822
Aska Central Co-operative Banking Union, Ltd., No. 2569	...	4,78,224	17,507	2,230	...	1,091	25,006	45,834	621	6,33,160
Gōdāvari District—										
Gōdāvari District Co-operative Banking Union, Ltd., No. 2351, Cocanada	...	4,23,520	36,877	4,156	...	3,480	11,98,936	12,42,949	39,401	32,52,871
Rajahmundry Central Co-operative Bank, Ltd., No. 4200	...	1,15,490	3,672	889	...	434	69,050	74,045	239	2,43,958
Ramachandrapuram Co-operative Central Bank, Ltd., No. 4201.	...	8,78,536	40,155	5,643	...	2,920	1,10,815	1,59,533	39,623	28,26,002
Sree Konaseema Co-operative Central Bank, Ltd., No. 4460, Amalapuram	...	7,97,570	27,411	3,418	...	3,082	67,275	1,01,136	20,265	16,86,822

STATEMENT G.—*Central Banks*—*Receipts and Disbursements*, 1926–27—*cont.*

(1)	Share payments. (2)	Receipts by loans and deposits from: Non-members and members in an individual capacity. (3)	Provincial and Central Banks. (4)	Societies. (5)	Government. (6)	Loans and deposits recovered from: Individual members. (7)	Provincial and Central Banks. (8)	Societies. (9)	Income realized: Interest received. (10)	Sale of goods to members. (11)	Other items. (12)	Total income of the year (columns 10 to 12). (13)	Opening balance. (14)	Grand total including the opening balance (columns 2 to 9, 13 and 14). (15)
	RS.	RS.	RS.	RS.		RS.	RS.	RS.	RS.		RS.	RS.	RS.	RS.
B.—CENTRAL BANKS—*cont.*														
Gōdāvari, West, District—Ellore Central Co-operative Banking Union, Ltd., No 2965. ...	11,056	12,16,550	8,05,000	8,576	...	7,810	...	6,18,995	61,268	...	23,366	84,634	6,074	22,58,695
Guntūr District Co-operative Bank, Ltd., No. 530	20,055	20,61,359	7,03,397	95,271	...	1,08,725	...	7,59,050	1,19,761	...	4,79,062	5,98,823	34,744	43,80,424
Kanara, South, District Central Co-operative Bank, Ltd., No. 1113	160	28,98,361	97,420	4,85,989	...	93,397	...	11,35,025	1,03,474	...	30,95,291	31,98,765	15,397	79,24,514
Kistna District—														
Kistna District Co-operative Bank, Ltd., No. 1422, Masulipatam	15,518	38,54,802	2,45,000	1,11,845	...	3,62,691	...	9,77,755	1,36,715	...	8,32,708	9,69,423	50,949	65,87,978
Viziavada Central Co-operative Banking Union, Ltd., No. 2967.	9,230	7,50,788	20,000	1,225	...	32,102	...	1,96,544	34,378	...	1,28,347	1,62,725	8,008	11,30,622
Kurnool District Co-operative Central Bank, Ltd., No. 3232 ...	5,997	5,24,664	...	5,360	...	10,886	...	83,634	40,799	...	1,98,778	2,39,577	18,976	8,89,044
Madras District—Christian Central Co-operative Bank, Ltd., No. 1874	23,830	52,17,514	1,17,811	24,19,412	...	6,972	...	14,29,343	78,873	...	14,38,358	15,17,231	14,9[illegible]0	1,07,47,023
Madura District—Madura-Rāmnād Central Co-operative Bank, Ltd., No. 975	20,690	16,78,507	4,75,458	4,30,257	...	9,177	15,000	7,66,340	87,810	...	19,29,530	20,17,340	23,470	54,36,239
Malabar District Co-operative Bank, Ltd., No. 2411	8,542	16,90,647	1,71,518	1,23,615	...	46,819	...	2,53,268	72,869	...	3,07,691	3,80,560	23,253	26,98,222
Nellore District Co-operative Banking Union, Ltd., No. 2523 ...	7,432	28,44,669	...	14,768	...	1,74,177	...	5,84,322	65,693	...	21,77,975	22,43,668	8,735	58,77,771
Rāmnād District—Srivilliputtūr Co-operative Banking Union, Ltd., No. 5184	14,153	3,38,511	6,35,958	17,888	...	...	...	2,86,587	52,775	...	85,821	1,38,596	24,411	14,56,054
Salem District Urban Bank, Ltd., No. 151	1,928	23,83,752	3,84,153	5,89,364	...	1,19,218	...	5,14,754	1,12,551	...	75,896	1,88,447	7,548	41,89,194
Tanjore District—														
Tanjore District Central Co-operative Bank, Ltd., No. 1023, Kumbakōnam	10,097	17,94,899	22,842	1,94,562	...	22,936	..	8,23,166	80,553	...	11,09,268	11,89,821	8,182	40,66,505
Tanjore District Co-operative Banking Union, Ltd., No. 5214. Tanjore	23,546	10,85,941	...	1,67,699	...	36,756	...	5,95,142	66,889	...	6,71,398	7,37,287	9,442	26,56,813
Tinnevelly District Co operative Banking Union, Ltd., No. 2690	20,988	26,09,413	3,20,783	4,86,733	...	87,441	...	10,11,171	1,03,875	...	5,34,512	6,38,387	1,72,874	52,97,790
Trichinopoly District Urban Bank, Ltd, No. 178	9,190	49,22,673	5,08,487	2,84,810	...	1,26,240	...	9,71,570	1,78,520	...	21,26,383	23,04,903	91,402	92,19,275
Visagapatam District Co-operative Banking Union, Ltd., Vizianagram, No. 1764, Vizianagaram.	11,269	8,39,512	1,178	1,10,457	...	19,555	...	4,55,880	45,380	...	6,49,425	6,94,805	11,816	21,44,472
Total, Central Banks ...	4,82,664	6,26,55,863	87,71,735	78,21,576	...	17,18,080	15,000	1,79,99,294	27,80,586	...	2,10,75,763	2,38,55,349	(a)10,27,037	2,38,47,098
Total, previous year ...	4,17,653	4,53,75,833	44,56,450	55,77,168	...	14,63,791	35,000	1,51,76,984	26,40,241	...	1,44,15,471	1,70,55,712	8,34,730	9,03,82,851

(a) Rs. 9,042 due to transfer of heads.

STATEMENT G.—*Central Banks*—

	Share capital withdrawn.	Loans and deposits repaid to				Loans
		Non-members and members in an individual capacity.	Provincial and Central Banks.	Societies.	Government.	Individual members.
	(16)	(17)	(18)	(19)	(20)	(21)
B.—CENTRAL BANKS—*cont.*	RS.	RS.	RS.	RS.		RS.
Gōdāvari, West, District—Ellore Central Co-operative Banking Union, Ltd., No. 2965	130	11,47,586	91,815	2,013	..	19,795
Guntūr District Co-operative Bank, Ltd., No. 530	2,371	19,06,189	4,15,055	85,532	...	1,86,905
Kanara, South, District Central Co-operative Bank, Ltd., No. 1113	150	29,06,944	1,20,761	4,14,320	..	89,907
Kistna District—						
Kistna District Co-operative Bank, Ltd., No. 1422, Masulipatam	1,180	38,38,515	1,95,000	98,240	...	3,51,647
Viziavada Central Co-operative Banking Union, Ltd., No. 2967.	1,510	6,41,929	20,000	84	...	51,525
Kurnool District Co-operative Central Bank, Ltd, No. 3232 ...	10	4,48,683	...	1,000	...	9,185
Madras District—Christian Central Co-operative Bank, Ltd., No. 1874	14,595	3,35,297	94,026	23,21,748	..	9,384
Madura District — Madura-Rāmnād Central Co-operative Bank, Ltd., No. 975	4,750	16,27,925	4,35,671	3,65,382	...	11,620
Malabar District Co-operative Bank, Ltd., No. 2411	1,250	14,68,691	70,310	95,765	...	53,395
Nellore District Co-operative Banking Union, Ltd., No. 2528.	2,150	26,96,521	6,233	166	...	1,92,474
Rāmnād District — Srīvilliputtūr Co-operative Banking Union, Ltd., No. 5184	569	3,79,600	2,40,755	9,806	...	200
Salem, District Urban Bank, Ltd., No. 151	450	21,53,767	1,50,629	5,87,517	...	1,11,846
Tanjore District—						
Tanjore District Central Co-operative Bank, Ltd., No. 1023, Kumbakōnam	4,240	16,03,326	17,698	1,50,098	...	29,227
Tanjore District Co-operative Banking Union, Ltd., No. 5214, Tanjore	639	8,55,455	10,565	1,29,606	...	20,810
Tinnevelly District Co-operative Banking Union, Ltd., No. 2690	2,550	25,12,130	1,75,283	4,34,860	...	67,275
Trichinopoly District Urban Bank, Ltd., No. 178	4,860	47,27,793	5,59,456	1,94,492	...	84,015
Vizagapatam District Co-operative Banking Union, Ltd., No. 1764, Vizianagram	2,000	5,45,902	1,060	85,068	...	66,000
Total, Central Banks ...	78,333	5,67,55,008	78,61,021	64,69,624	...	18,24,370
Total, previous year ...	86,875	3,94,74,197	66,40,846	47,57,668	...	15,71,865

Receipts and Disbursements, 1926–27—*cont.*

	to		Expenses.						Closing balance.	Grand total of disbursements including closing balance (columns 16 to 23, 29 and 30).
	Provincial and Central Banks.	Societies.	Interest paid on loans and deposits.	Dividend and bonus paid.	Stock bought.	Establishment and contingencies.	Other items.	Total expenditure (columns 24 to 28).		
	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)
	RS.	RS.	RS.	RS.		RS.	RS.	RS.	RS.	RS.
Gōdāvari, West, District—Ellore Central Co-operative Banking Union, Ltd., No. 2965	...	9,09,415	41,412	6,149	...	3,698	31,630	82,889	5,052	22,58,695
Guntūr District Co-operative Bank, Ltd., No. 530	...	12,65,019	80,060	11,935	...	7,440	4,27,8[illegible]1	5,27,256	42,097	43,80,424
Kanara, South, District Central Co-operative Bank, Ltd., No. 1113	...	9,67,821	72,071	11,863	...	11,881	33,01,521	33,97,336	27,275	79,24,514
Kistna District Co-operative Bank, Ltd., No. 1422, Masulipatam	..	12,30,089	77,157	18,6[illegible]9	..	7,239	7,49,900	8,47,995	25,321	65,87,978
Viziavada Central Co-operative Banking Union, Ltd., No. 2967	..	8,12,520	22,212	3,694	..	2,485	1,22,770	1,51,161	1,943	11,80,622
Kurnool District Co-operative Central Bank, Ltd, No. 3232	...	1,37,212	33,607	6,992	.	3,143	2,39,16[illegible]	2,82,904	10,050	8,89,044
Madras District—Christian Central Co-operative Bank, Ltd., No. 1874	...	15,13,437	75,877	12,677	...	15,917	13,49,984	14,54,355	4,181	1,07,47,023
Madura District — Madura-Rāmnād Central Co-operative Bank, Ltd., No. 975	...	10,68,512	80,67[illegible]	16,435	...	11,113	18,01,057	19,09,305	13,074	54,36,239
Malabar District Co-operative Bank, Ltd., No. 2411	...	5,62,009	45,141	9,233	..	5,238	3,62,081	4,21,693	25,109	26,98,222
Nellore District Co-operative Banking Union, Ltd., No. 2528	..	8,13,453	59,422	10,345	...	5,892	20,79,911	21,55,570	11,204	58,77,771
Rāmnād District — Srīvilliputtūr Co-operative Banking Union, Ltd., No. 5184	..	6,48,926	45,794	6,407	.	3,323	84,858	1,40,374	35,816	14,56,054
Salem, District Urban Bank, Ltd., No. 151	..	7,82,782	80,506	15,8[illegible]2	..	8,659	2,73,303	3,78,800	24,403	41,89,194
Tanjore District Central Co-operative Bank, Ltd., No. 1023, Kumbakōnam	..	9,35,557	65,230	9,344	...	8,264	12,40,194	13,23,032	3,327	40,66,505
Tanjore District Co-operative Banking Union, Ltd., No. 5214, Tanjore	...	6,66,017	52,178	9,005	...	9,584	8,74,628	9,45,395	28,826	26,56,813
Tinnevelly District Co-operative Banking Union, Ltd., No. 2690	...	14,38,303	83,985	14,049	..	7,391	4,21,021	5,26,446	1,40,943	52,97,790
Trichinopoly District Urban Bank, Ltd., No. 178	..	15,98,912	1,59,773	14,600	...	15,211	17,81,964	19,71,548	78,199	92,19,275
Vizagapatam District Co-operative Banking Union, Ltd., No. 1764, Vizianagram	..	5,26,641	34,402	6,086	...	1,709	8,50,028	8,92,225	25,576	21,44,472
Total, Central Banks	..	2,57,50,674	10,85,075	3,40,757	...	2,03,658	2,15,91,139	2,43,10,621	8,28,489	12,38,47,098
Total, previous year	...	1,80,87,977	19,85,142	3,10,040	...	1,68,776	1,62,62,891	1,87,26,849	10,36,079	9,03,82,351

STATEMENT H.—*Central Banks—Balance Sheet*, 1926–27.

				Assets.					Liabilities.		
(1)	Cash in hand and bank. (2)	Market value of investments. (3)	Loans due by members (individuals). (4)	Loans due by banks and societies. (5)	Interest accrued to the bank. (6)	Present value of stock in hand. (7)	Other items. (8)	Total. (9)	Loans and deposits from members and non-members in an individual capacity. (10)	Loans and deposits from Provincial and Central Banks. (11)	Loans and deposits from societies. (12)
	RS.	RS.	RS.	RS.	RS.		RS.	RS.	RS.	RS.	RS.
A.—PROVINCIAL BANK.											
Madras Central Urban Bank, Ltd., No. 18	78,600	56,62,138	1,12,044	73,62,278	2,00,926	...	63,980	1,34,79,966	83,12,715	32,17,638	1,66,295
Total, previous year ...	16 57,795	61,32,125	1,83,394	61,10,347	1,34,697	...	63,346	1,42,81,704	92,61,207	31,26,867	1,94,145
B.—CENTRAL BANKS.											
Anantapur District Co-operative Central Bank, Ltd., No. 3231	41,965	58,040	25,474	17,75,044	70,368	...	3,462	19,74,353	3,50,736	11,09,328	1,76,522
Arcot, North, District Co-operative Central Bank, Ltd., Vellore, No. 2161	12,988	1,28,225	3,577	32,77,733	63,738	...	2,656	34,88,917	12,77,362	12,98,200	3,17,471
Arcot, South, District Co-operative Banking Union, Ltd., No. 1844	15,102	72,671	34,089	24,98,829	54,519	...	25,959	27,01,169	17,38,895	2,83,584	2,41,095
Bellary District—Hospet Co-operative Central Bank, Ltd., No. 5398	32,675	27,304	20,517	7,92,841	25,985	...	2,651	9,01,973	4,58,566	1,90,681	44,595
Chingleput District Co-operative Central Bank, Ltd., No. 1560, Conjeeveram	17,553	96,283	1,12,114	40,42,238	72,065	...	13,641	43,53,894	20,53,848	12,63,290	4,69,949
Chittoor District Co-operative Central Bank, Ltd., No. 5230	27,405	37,570	15,825	8,37,409	25,482	...	69,083	10,12,774	5,07,348	1,71,270	1,26,812
Coimbatore District Urban Bank, Ltd., No. 427 .	4,17,693	5,36,722	18,931	25,57,897	58,174	...	16,279	36,05,696	28,32,700	...	2,86,362
Cuddapah District Co-operative Central Bank, Ltd., No. 3233	13,891	42,235	12,621	5,53,867	22,464	...	1,381	6,46,459	3,82,654	1,23,925	35,121
Ganjām District—											
Ganjām District Co-operative Banking Union, Ltd., No. 1928, Berhampur	10,401	19,242	800	4,05,969	9,733	...	764	4,46,409	8,36,402	...	42,872
Aska Central Co-operative Banking Union, Ltd., No. 2569	1,726	8,302	...	5,52,812	7,910	...	612	5,71,362	1,27,678	3,55,700	15,992
Gōdāvari, East—											
Gōdāvari District Co-operative Banking Union, Ltd., No. 2351, Cocanada	39,401	3,18,827	23,542	4,52,775	11,310	...	5,046	8,50,901	7,03,240	...	32,631
Rajahmundry Central Co-operative Bank, Ltd., No. 4200	239	7,570	...	1,12,831	1,984	...	387	1,23,011	95,330	...	4,940
Rāmachandrapuram Co-operative Central Bank, Ltd., No. 4201	39,623	1,21,649	2,525	9,86,170	23,061	...	1,279	11,73,307	9,85,678	...	35,151
Sri Konaseema Co-operative Central Bank, Ltd, No. 4460, Amalāpuram	20,265	14,158	...	9,55,998	17,290	...	1,159	10,08,870	3,46,309	4,95,268	45,925
Gōdāvari, West, Ellore Central Co-operative Banking Union, Ltd., No. 2965	5,052	37,764	16,025	9,93,551	20,778	...	2,210	10,75,389	6,46,936	2,48,200	29,360
Guntūr District Co-operative Banking Union, Ltd., No. 530...	42,097	59,421	55,730	18,20,635	46,555	...	9,095	20,33,553	13,25,833	3,11,175	84,285
Kanara, South, District Central Co-operative Bank, Ltd., No. 1118	1,23,870	2,76,092	22,493	11,30,749	85,120	...	1,45,640	17,83,964	9,52,478	...	4,05,139
Kistna District—											
Krishna District Co-operative Bank, Ltd., No. 1422, Masulipatam	25,322	1,29,504	36,017	18,17,589	40,214	...	4,259	20,52,905	15,29,986	50,000	1,38,358
Viziavada Central Co-operative Banking Union, Ltd., No. 2967	1,943	48,008	20,620	4,90,215	11,923	...	1,113	5,73,822	4,81,808	...	6,230
Kurnool District Co-operative Central Bank, Ltd., No. 3232	29,050	1,17,099	9,799	6,09,880	25,908	...	3,706	7,86,352	6,20,725	...	18,780

STATEMENT II.—*Central Banks*— *Balance Sheet*, 1926-27—cont.

Liabilities—*cont.*

—	Loans from Government. (13)	Share capital paid up. (14)	Interest due by the bank. (15)
		RS.	RS.
A.—PROVINCIAL BANK.			
Madras Central Urban Bank, Ltd., No. 18	...	5,95 770	1,46,600
Total, previous year ...	...	5,92,470	2,14,278
B.—CENTRAL BANKS.			
Anantapur District Co-operative Central Bank, Ltd., No. 3231	...	2,08,526	27,209
Arcot, North, District Co-operative Central Bank, Ltd., Vellore, No. 2161	...	3,75,713	46,406
Arcot, South, District Co-operative Banking Union, Ltd., No. 1844	...	2,82,111	32,004
Bellary District—Hospet Co-operative Central Bank, Ltd., No. 5398	...	1,51,427	13,724
Chingleput District Co-operative Central Bank, Ltd., No. 1560, Conjeeveram	...	3,50,746	50,517
Chittoor District Co-operative Central Bank, Ltd., No. 5230	...	1,45,017	16,348
Coimbatore District Urban Bank, Ltd , No. 427 ...	...	2,31,378	67,658
Cuddapah District Co-operative Central Bank, Ltd., No. 3233	...	63,2[illegible]0	10,426
Ganjām District—			
Ganjām District Co-operative Banking Union, Ltd., No. 1928, Berhampur	...	85,584	8,681
Aska Central Co-operative Banking Union, Ltd., No. 2569	...	55,314	6,735
Gōdāvari District—			
Gōdāvari District Co-operative Banking Union, Ltd., No. 2351, Cocanada	...	70,800	11,393
Rajahmundry Central Co-operative Bank, Ltd., No. 4200	...	16,2[illegible]0	1,516
Rāmachandrapuram Co-operative Central Bank, Ltd., No. 4201	...	93,910	14,116
Sree Konaseema Co-operative Central Bank, Ltd., No. 4480, Amalāpuram	...	88,050	13,718
Gōdāvari West Ellore Central Co-operative Banking Union, Ltd., No. 2965	...	87,241	10,084
Guntūr District Co-operative Bank Ltd., No. 530	...	1,66,017	39,043
Kanara, South, District Central Co-operative Bank, Ltd., No. 1113	...	1,53,632	32,907
Kistna District—			
Krishna District Co-operative Bank, Ltd., No. 1422, Masulipatam	...	1,72,432	47,942
Viziavada Central Co-operative Banking Union, Ltd., No. 2967	...	55,186	6,871
Kurnool District Co-operative Central Bank, Ltd., No. 3232	...	88,944	17,984

—	Cost of management due. (16)	Other items. (17)	Reserve fund under section 33. (18)	Other funds, i.e., building funds, etc. (19)	Other undistributed profits carried forward. (20)	Total. (21)	Profit + or loss − (column 14, profit and loss statement). (22)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Madras Central Urban Bank, Ltd., No. 18	...	54,058	6,00,000	1,60,942	19,053	1,32,73,071	+2,06,895
Total, previous year	...	56,763	5 00,000	1,30,453	13,683	1,40,89,866	+1,91,838
Anantapur	283	20,743	31,322	7,671	854	18,33,194	+ 41,159
Arcot, North	105	15,316	92,945	9,450	...	34,33,028	+ 55,859
Arcot, South	24	10,449	45,000	8,333	7,958	26,49,513	+ 51,656
Bellary	...	8,615	14,869	1,321	577	8,83,875	+ 18,098
Chingleput	74	8,867	62,501	23,431	...	42,83,223	+ 70,671
Chittoor	13	8,503	14,770	426	...	9,85,507	+ 27,267
Coimbatore	...	9,764	79,722	40,062	...	35,47,646	+ 58,050
Cuddapah	133	1,484	8,678	1,960	400	6 28,001	+ 18,458
Ganjām District Co-operative Banking Union	...	5,633	8,657	386	..	4,38,215	+ 8,194
Aska	18	1,250	3,507	570	...	5,66,764	+ 4,598
Gōdāvari District Co-operative Banking Union	...	6,295	13,188	2,705	...	8,40,252	+ 10,649
Rajahmundry	...	850	2,257	16	...	1,21,159	+ 1,852
Rāmachandrapuram	...	7,430	12,000	4,476	450	11,53,211	+ 20,096
Sree Konaseema	155	2,485	6,309	467	...	9,98,681	+ 10,159
Gōdāvari West	...	6,775	21,583	4,607	...	10,54,786	+ 20,594
Guntūr	...	8,648	30,672	23,398	...	19,89,071	+ 44,482
Kanara, South	800	1,19,648	38,465	1,312	...	17,09,376	+ 24,588
Krishna	403	20,414	38,929	10,236	1,513	20,10,215	+ 42,690
Viziavada	...	5,927	5,630	1,034	...	5,62,186	+ 11,636
Kurnool	158	2,646	15,325	4,858	523	7,69,888	+ 16,464

STATEMENT H.—*Central Banks*—*Balance Sheet*, 1926-27—cont.

	Assets.								Liabilities.		
—	Cash in hand and at bank.	Market value of investments.	Loans due by members (individuals).	Loans due by banks and societies.	Interest accrued to the bank.	Present value of stock in hand.	Other items.	Total.	Loans and deposits from non-members and from members in an individual capacity.	Loans and deposits from Provincial and Central Banks.	Loans and deposits from societies.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
	RS.	RS.	RS.	RS.	RS.		RS.	RS.	RS.	RS.	RS.
B.—CENTRAL BANKS—*cont.*											
Madras District—Christian Central Co-operative Bank, Ltd., No. 1874	38,628	3,40,397	9,385	11,10,167	31,826	...	18,084	15,48,487	7,82,324	23,785	4,93,093
Madura District—Madura-Rāmnād Central Co-operative Bank, Ltd., No. 975	33,864	4,84,034	4,918	14,05,244	51,477	...	38,007	20,17,574	11,81,697	40,742	4,00,107
Malabar District—Co-operative Bank, Ltd., No. 2411	25,109	90,658	26,864	11,29,717	30,989	...	18,773	13,22,110	8,67,982	1,55,541	1,11,015
Nellore District Co-operative Banking Union, Ltd., No. 2523	11,204	1,55,203	65,554	12,07,084	47,958	...	1,140	14,88,143	11,85,124	4,298	50,038
Rāmnād District—Srivilliputtur Co-operative Banking Union, Ltd., No. 5184	35,816	29,824	200	10,22,261	43,057	...	1,312	11,32,470	2,56,217	6,72,603	66,082
Salem District—Urban Bank, Ltd., No. 151 ...	24,403	3,08,656	30,313	18,15,239	43,960	...	10,673	22,33,244	8,77,592	3,44,003	6,25,147
Tanjore District—											
Tanjore District—Central Co-operative Bank, Ltd., No. 1023, Kumbakonam	23,561	2,67,651	16,367	11,23,581	22,382	...	5,169	14,58,661	10,62,072	5,144	1,88,890
Tanjore District—Co-operative Banking Union, Ltd., No. 5214, Tanjore	40,853	2,65,113	10,059	9,48,489	20,645	...	34,911	13,20,070	9,79,598	...	1,41,689
Tinnevelly District—Co-operative Banking Union, Ltd., No. 2690	1,40,943	56,100	35,413	17,53,642	79,535	...	7,495	20,73,128	13,25,440	1,95,552	2,68,505
Trichinopoly District Urban Bank, Ltd., No. 178	1,07,352	[illegible]	49,199	26,17,308	46,992	...	15,310	35,29,053	25,79,482	669	3,50,928
Vizagapatam District—Co-operative Banking Union, Ltd., No. 1764, Vizianagram	43,075	2,45,783	64,012	5,68,890	23,773	...	10,898	9,50,931	7,39,717	306	77,499
Total, Central Banks ...	14,34,069	50,92,937	7,42,488	4,13,61,174	10,86,125	...	4,72,154	5,01,88,942	2,95,91,707	73,43,264	53,31,583
Total, previous year ...	20,81,328	39,43,551	5,64,108	3,36,26,878	8,86,952	...	5,72,817	4,16,75,634	2,36,92,808	63,90,061	45,14,665

Statement H.—*Central Banks*—*Balance Sheet*, 1926–27—*cont.*

Liabilities—*cont.*

—	Loans from Government. (13)	Share capital paid up. (14)	Interest due by the bank. (15)	Cost of management due. (16)	Other items. (17)	Reserve fund under section 33. (18)	Other funds, i.e., building funds, etc. (19)	Other undistributed profits carried forward. (20)	Total. (21)	Profit + or loss — (column 14, profit and loss statement). (22)
		RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
B.—Central Banks—*cont.*										
Madras District—Christian Central Co-operative Bank, Ltd., No. 1874 ...	...	1,51,138	17,820	735	9,695	28,994	8,618	...	15,16,202	+ 32,285
Madura District—Madura-Rāmnād Central Co-operative Bank, Ltd., No. 875 ...	...	2,02,874	44,561	92	9,366	73,464	25,191	...	19,78,094	+ 39,480
Malabar District Co-operative Bank, Ltd., No. 2411 ...	...	1,36,233	25,358	282	9,916	18,110	1,789	...	12,96,251	+ 25,859
Nellore District Banking Union, Ltd., No. 2523 ...	...	1,23,846	22,566	60	42,497	23,806	3,492	227	14,55,954	+ 32,189
Rāmnād District—Srīvilliputtūr Co-operative Banking Union, Ltd., No. 5184 ...	...	88,955	20,258	...	2,381	12,324	689	...	11,19,504	+ 12,966
Salem District—Urban Bank, Ltd., No. 151 ...	...	1,77,918	31,039	35	19,109	82,368	27,505	...	21,85,716	+ 47,528
Tanjore District—										
Tanjore District Central Co-operative Bank, Ltd., No. 1023, Kumbakōnam ...	...	1,15,179	14,813	1,528	4,2[illegible]9	36,775	11,456	986	14,40,632	+ 18,029
Tanjore District Co-operative Banking Union, Ltd., No. 5214 ...	...	1,38,155	10,752	302	5,139	20,314	3,816	250	13,00,015	+ 20,055
Tinnevelly District Co-operative Banking Union, Ltd., No. 2690 ...	...	1,79,706	21,769	58	16,739	28,500	5,410	...	20,41,679	+ 31,449
Trichinopoly District—Urban Bank, Ltd., No. 178 ...	...	1,71,361	79,912	400	32,183	1,93,433	63,438	...	34,71,756	+ 57,297
Vizagapatam District—Co-operative Banking Union, Ltd., No. 1764, Vizianagram ...	...	80,725	15,429	125	3,041	18,684	2,962	258	9,38,746	+ 12,185
Total, Central Banks ...	...	44,32,588	7,78,614	[illegible]5	4,21,122	10,82,601	8,01,080	13,996	4,93,02,340	+ 8,86,602
Total, previous year ...	...	40,23,256	6,81,668	[illegible]	5,13,513	9,02,225	2,23,961	4,581	4,09,52,523	+ 7,23,111

Statement I.—*Central Banks*—*Profit and Loss*, 1926–27.

—	Profit brought forward from last year.	Profit.					Loss.						Net profit + or loss − (column 22 of balance sheet).	Amount of column 7 actually received.	Amount of column 13 actually disbursed.
		Interest accrued.	By sale of goods to members.	By purchase and sale of members' products.	Other items.	Total.	Interest due.	Cost of management paid and due.	Provision for bad and doubtful debts.	Depreciation of stock and buildings.	Other items.	Total.			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
A.—Provincial Bank.	RS.	RS.			RS.	RS.	RS.	RS.			RS.	RS.	RS.	RS.	RS.
Madras Central Urban Bank, Ltd., No. 18	19,053	4,17,519	...	...	3,84,488	8,02,007	5,32,831	62,428	...	...	900	5,96,159	+ 2,05,848	7,34,648	6,62,937
Total, previous year ...	13,683	5,36,554	...	...	2,88,544	8,25,098	5,81,445	53,190	...	...	802	6,35,437	+ 1,89,661	8,43,655	6,05,470
B.—Central Banks.															
Anantapur District Co-operative Central Bank, Ltd., No. 3231	854	1,25,712	..	...	4,495	1,30,207	1,00,863	7,315	610	...	80	1,08,868	+ 21,339	1,28,819	1,01,204
Arcot, North, District Co-operative Central Bank, Ltd., Vellore, No. 2161.	...	2,44,794	..	...	8,480	2,53,274	1,89,450	9,252	...	...	389	1,99,091	+ 54,183	2,62,682	1,90,199
Arcot, South, District Co-operative Banking Union, Ltd., No. 1844 ...	...	1,68,025	...	...	8,002	1,76,027	1,23,152	9,563	...	...	822	1,33,537	+ 42,490	1,81,187	1,34,926
Bellary District—Hospet Co-operative Central Bank, Ltd., No. 5398 ...	..	47,276	...	...	2,993	50,269	41,477	5,183	...	...	52	46,712	+ 3,557	50,505	46,026
Chingleput District Co-operative Central Bank, Ltd., No. 1560, Conjeevoram ...	...	2,58,276	...	...	7,389	2,65,665	1,82,759	12,097	...	...	137	1,94,993	+ 70,672	2,60,934	1,82,956
Chittoor District Co-operative Central Bank, Ltd., No. 5230	...	74,178	...	...	4,015	78,193	53,975	6,098	...	...	2,370	62,443	+ 15,750	79,228	58,504
Coimbatore District Urban Bank, Ltd., No. 427	...	1,95,455	...	...	26,214	2,21,669	1,50,315	11,264	...	...	12,227	1,73,806	+ 47,863	2,19,561	1,64,616
Cuddapah District Co-operative Central Bank, Ltd., No: 3233	...	31,504	...	...	1,799	33,303	27,978	2,257	...	...	69	30,304	+ 2,999	33,812	29,600
Ganjām District—															
Ganjām District Co-operative Banking Union, Ltd., No. 1928, Berhampur	...	24,965	...	...	1,680	26,645	20,060	1,678	...	...	17	21,755	+ 4,890	24,468	16,525
Aska Central Co-operative Banking Union, Ltd., No. 2569	...	25,670	...	...	979	26,649	21,003	1,026	...	...	22	22,051	+ 4,598	22,230	18,598
Gōdāvari District—															
Gōdāvari District Co-operative Banking Union, Ltd., No. 2351, Cocanada.	..	37,483	...	...	9,788	47,271	36,432	3,480	...	...	70	39,982	+ 7,289	44,023	39,857
Rajahmundry Central Co-operative Bank, Ltd., No. 4200	...	5,817	...	...	441	6,258	3,985	434	...	...	42	4,461	+ 1,797	5,725	4,106
Rāmachandrapuram Co-operative Central Bank, Ltd., No. 4201 ...	450	64,715	...	...	1,929	[illegible],644	43,[illegible]4	2,920	...	...	141	46,765	+ 19,879	60,132	43,076
Sree Konaseema Co-operative Central Bank, Ltd., No. 4460, Amalāpuram	150	47,728	...	...	1,504	49,282	35,917	3,057	...	...	69	39,043	+ 10,189	39,423	30,443
Gōdāvari, West, Ellore Central Co-operative Banking Union, Ltd., No. 2965.	...	65,417	...	...	2,831	68,248	39,633	3,698	...	...	5,728	49,059	+ 19,189	63,775	45,110
Guntūr District Co-operative Bank, Ltd., No. 530	...	1,30,176	...	...	6,513	1,36,689	96,334	7,441	...	...	425	1,04,200	+ 32,489	1,26,273	87,501
South Kanara District Central Co-operative Bank, Ltd., No. 1113 ...	...	95,852	...	...	13,968	1,09,820	76,676	10,395	...	...	5,413	92,484	+ 17,336	1,15,227	83,953
Kistna District—															
Krishna Co-operative Bank, Ltd., No. 1422, Masulipatam	1,518	1,42,842	...	...	7,914	1,50,756	96,612	7,636	...	...	12,419	1,16,667	+ 34,089	1,45,912	96,715
Viziavada Central Co-operative Banking Union, Ltd., No. 2967	...	34,931	...	...	2,536	37,467	23,508	2,4[illegible]	...	...	3,222	29,210	+ 8,257	36,724	24,697
Kurnool District Co-operative Central Bank, Ltd., No. 3232	528	38,992	...	...	5,422	44,414	33,460	3,298	...	...	67	36,825	+ 7,589	44,092	36,750

STATEMENT I.—Central Banks—

(1)	Profit brought forward from last year. (2)	Profit—cont. Interest accrued. (3)	By sale of goods to members. (4)	By purchase and sale of members' produce. (5)	Other items. (6)	Total. (7)
B.—CENTRAL BANKS—*cont.*	RS.	RS.			RS.	RS.
Madras District Christian Central Bank, Ltd., No. 1874	...	81,224	.	...	26,119	1,[illegible]
Madura District—Madura-Rāmnād Central Co-operative Bank, Ltd., No. 975.	...	90,572	...	...	30,354	1,20,926
Malabar District Co-operative Bank, Ltd., No. 2411	...	63,341	...	...	4,581	[illegible],922
Nellore District Co-operative Banking Union, Ltd., No. 2523	...	82,347	...	...	9,167	[illegible]14
Rāmnād District—Srivilliputtūr Co-operative Banking Union, Ltd., No. 5184	...	61,943	...	...	3,234	65,177
Salem District Urban Bank, Ltd., No. 151	...	1,15,280	...	...	10,498	1,25,778
Tanjore District—						
Tanjore District Central Co-operative Bank, Ltd., No. 1023, Kumbakōnam.	986	82,277	...	...	13,895	96,172
Tanjore District Co-operative Banking Union, Ltd., No. 5214 ...	...	68,282	...	...	15,298	83,575
Tinnevelly District Co-operative Banking Union, Ltd., No. 2690 ...	...	1,15,554	...	...	7,199	1,22,753
Trichinopoly District Urban Bank, Ltd., No. 178	...	1,88,399	...	...	48,141	2,36,540
Vizagapatam District Co-operative Banking Union, Ltd., No. 1764, Vizianagram	258	47,051	...	...	6,994	54,045
Total, Central Banks ...	4,734	28,56,078	...	...	2,94,362	31,50,440
Total, previous year ...	4,578	26,90,777	...	...	2,22,962	29,18,789