Court of Wards, Madras.

Proceedings No. 1, Press, dated 22nd January 1931

Court of Wards—Administration report—Fasli 1339—Submitted to Government.

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Resolution—No. 1, Press, dated 22nd January 1931.

The Court submits to Government its report on the administration of the estates under its management for fasli 1339 ending 30th June 1930.

(True extract)

A. R. MACEWEN,
Secretary.

To the Secretary to Government, Revenue Department (with report and its appendices).

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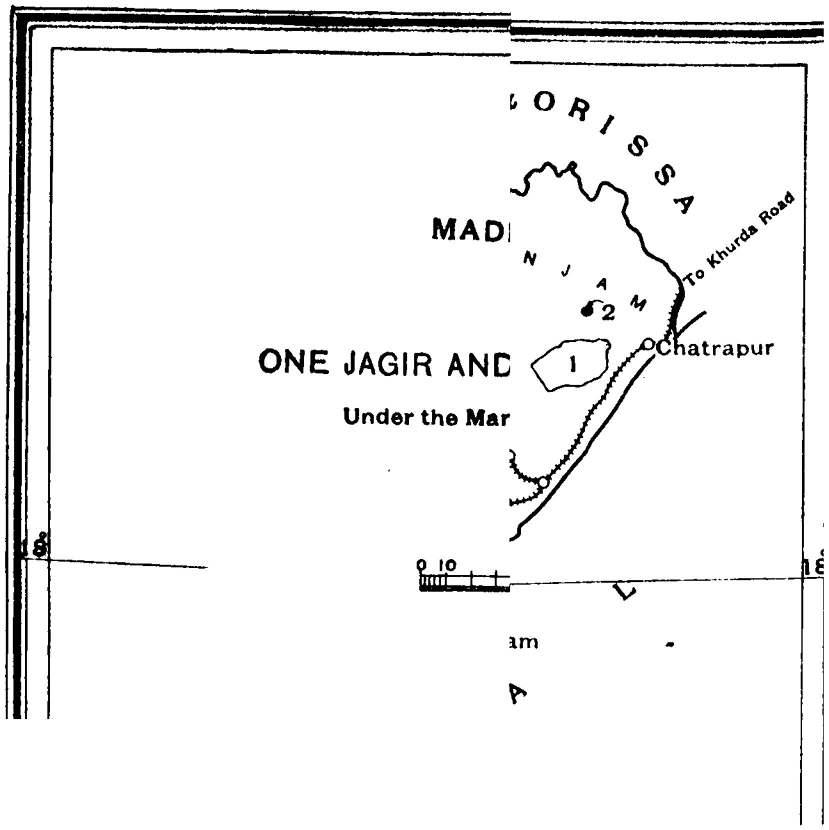

ADMINISTRATION REPORT OF THE ESTATES UNDER THE COURT OF WARDS IN THE MADRAS PRESIDENCY FOR FASLI 1339 (1929-30).

Estates under management.—There were fifteen estates under the Court's superintendence at the end of fasli 1338. No estate was handed over in fasli 1339. The Serugada estate in the Ganjam district was taken under management in December 1929. The appeal preferred to the High Court against the District Judge's decision with regard to the succession to the Uttumalai estate has not yet been disposed of. The Court of Wards, therefore, still continues its formal superintendence of the estate. The number of estates under actual management at the end of the fasli was thus sixteen.

2. ***Estates handed over.***—Nil.

3. *Season.*—The season was on the whole favourable or fair in the major portion of Kurupam (Vizagapatam), South Valluru, Part I (Kistna), Bagalur (Salem), Poravipalaiyam (Coimbatore), Kudapalli (Trichinopoly), Sivaganga (major portion) (Ramnad), Ilaiyarasanendal, Part I and Kadambur (Tinnevelly). It was not favourable in Bodokhemidi and Serugada (Ganjam), one firka in Kurupam (Vizagapatam), Ramapatnam and Metratti (Coimbatore), Marungapuri (Trichinopoly) and one taluk in Sivaganga (Ramnad) owing to scanty or untimely rainfall. In Mannarkottai (Ramnad) the season was somewhat more favourable than in the previous bad year; although there was a considerable increase in the rainfall in Arni (North Arcot) there were no good freshes in the Kamandhalanaganadhi and the Cheyyar which irrigate the greater part of the wet ayacuts in two firkas of that estate; and the north-east monsoon did not bring enough water to the irrigation sources to enable the ryots to start wet cultivation in time. This entailed the grant of waste and *shavi* remission amounting to about Rs. 2,800. An unfavourable season in some parts of the Tiruppattur taluk in the Sivaganga estate led to seasonal remission on wet lands to the extent of nearly Rs. 15,000.

4. ***Holdings.***—Leaving out of account the Shulagiri estate, which was released from superintendence in the latter part of fasli 1338, and the Serugada estate, which was taken under management in the fasli under report, the aggregate area of tenants' holdings in the remaining fourteen estates that were under management during both the faslis 1338 and 1339 (excluding as usual the rented

villages) was 611,364 acres in fasli 1339 as against 612,060 acres in fasli 1338, as shown below :—

		ACS.
Area in fasli 1338	... ...	625,279
Deduct—Area of Shulagiri	... ...	13,219
Balance	...	612,060
Area in fasli 1339	... ...	630,464
Deduct—Estimated area of Serugada	...	19,100
Balance	...	611,364

The total decrease was only 696 acres. This was the net result of a large decrease of 2,120 acres in Sivaganga and some slight increases in Kurupam (248 acres), South Valluru, Part I (355 acres), Arni (461 acres) and Bagalur (276 acres). The decrease in Sivaganga is under investigation. The increases in the four estates referred to were due to new assignments during the fasli.

5. *Cultivation.*—The total extent cultivated was 69·8 per cent of the holdings as against 74·8 per cent in fasli 1338. The percentages were above 75 in ten estates and less than that figure in the other five estates, viz., Bodokhemidi (54·6), Kurupam (72·6), Metratti (63·2), Poravipalaiyam (66·8) and Sivaganga (64·6). The unfavourable character of the season in Bodokhemidi, Metratti and in portions of Kurupam and Sivaganga estates was responsible for the low percentages in these estates. In Sivaganga, although there was an increase in the cultivation of wet holdings, the great decrease under dry cultivation brought down the total percentage from 77·9 in fasli 1338 to 64·6 in this fasli. The Estate Collector has been asked to report the reasons for the increase in the one case and the decrease in the other.

6. *Demand of estates.*—The gross demand of all the estates in the fasli (excluding Serugada newly taken under management), amounted to Rs. 29·39 lakhs and the net demand to Rs. 29·16 lakhs, the remissions under all heads being Rs. 0·23 lakh. Among the fourteen estates that were under management during both the faslis 1338 and 1339 there was, as shown below, a net increase of Rs. 4,573 in the demand of fasli 1339; the net result of an increase in nine estates and a decrease in five others—

		RS.
Total net demand of fasli 1338	... ...	29,27,665
Deduct net demand of Shulagiri ...	... ...	16,600
Net demand of the remaining fourteen estates.		29,11,065
Total net demand of fasli 1339	... ...	29,72,043
Deduct net demand of Serugada ...	... ...	56,405
Net demand of the remaining fourteen estates.		29,15,638

There was an appreciable increase of about Rs. 46,000 in four estates and a decrease of about Rs. 42,000 in three estates as explained below. The estates that were responsible for the bulk of the increase were Kurupam (Rs. 19,920) and Sivaganga (Rs. 14,099), while Ramapatnam (Rs. 7,037) and Arni (Rs. 4,892) contributed their share. The increase in Kurupam was due to the resumption of inams and the assignments sanctioned in the fasli and to the fact that interest and costs on land revenue decrees outstanding from before assumption were newly brought to account in the fasli. The smaller amount of seasonal remissions granted during the fasli and the favourable season in the major portion of the estate enhanced the demand in Sivaganga. The demand in Ramapatnam rose owing mainly to the increase in the rental of home-farm lands. The assignment of the large extent of lands under *sivayi-jama* occupation in which the right of occupation did not exist, mainly contributed to the increase in Arni. The decrease occurred mainly in Bodokhemidi (Rs. 25,632), South Valluru, Part I (Rs. 13,765) and Poravipalaiyam (Rs. 2,759). The low bids realized at the resale of *mustajari* villages held owing to the default of some of the *mustajars* and the poor yield of crops in consequence of a bad season account for the fall in Bodokhemidi. The decrease in South Valluru, Part I, estate was mainly due to the fall in the revenue under lanka leases and to a smaller collection of *nazarana*. The decrease in the other estate, Poravipalaiyam, was small.

7. *Demand, collection and balance—Current.*—Out of the total current demand of Rs. 29·72 lakhs, Rs. 20·324 lakhs was collected and Rs. 0·022 lakh written off during the fasli, leaving a balance of Rs. 9·37 lakhs at its close. Excluding the subsequent collections and remissions, as well as the amounts recommended for remission after the close of the fasli, the net recoverable balance on the 1st October 1930 was Rs. 8·30 lakhs or 27·9 per cent of the demand. There was no balance in Poravipalaiyam, Ilaiyarasanendal, Part I, and Kadambur. The balance was less than 1 per cent in five estates i.e., Arni, Ramapatnam, Metratti, Kudapalli and Mannarkottai and less than 10 per cent in three other estates, i.e., Marungapuri, South Valluru, Part I, and Bagalur. It exceeded 25 per cent in the remaining four estates, viz., Sivaganga (36·5), Bodokhemidi (35·0), Serugada (33·2) and Kurupam (27·9). The Estate Collector, Sivaganga, attributes the poor collection to the changes resulting from the introduction of commutation, to the fall in the price of grains, to the restrictions in the grant of seasonal remissions and to the organized agitation of the ryots in claiming seasonal remissions of rent for waste lands and *shavi* crops as a matter of right, contrary to the terms of the patta. As reported last year, the High Court has decided that, under the terms of the patta, the estate has full discretion to grant or refuse remission and that the ryots cannot claim it as a matter of right. The ryots have since filed suits in Revenue courts questioning the validity of commutation and

praying for the grant of fresh pattas. An improvement in collection can be expected only after the test rent suits are disposed of. The unsatisfactory collection in Bodokhemidi is attributed to the heavy loss sustained by the *mustajars* in consequence of the unfavourable season, and to the fact that the ex-inamdars have been persistently withholding payment of the dues on resumed inams and *kammi jirayiti* lands in the hope that the estate's right to resume might not be upheld by courts, and that, even if they failed in Courts, the proprietor might be prevailed upon to cancel the resumption ordered by the Court of Wards on his taking over the management of the estate. Suits have, however, been filed for the balances in the Revenue Court, Chatrapur, and some of them have been decided in favour of the estate. As any substantial progress in the collection of the balance can only be expected by the execution of the decrees obtained, the Estate Collector has been directed to take prompt and energetic steps in the matter. A good portion of the balance in Serugada is said to be due from two contractors who have withheld payment of their dues on the plea that the estate owes them large amounts for the maramat work alleged to have been done under the verbal orders of the late Zamindar. The Estate Collector has been asked to take steps to settle their claims and make the necessary adjustments. The large balance in Kurupam is said to be due to the unfavourable season in one important firka, the total failure of the dry gingelly crop, serious trade depression and, chiefly, to the inclusion in the current demand of a large sum of interest and costs on land revenue decrees from before assumption, the bulk of which is not easily recoverable. The Court trusts that during the current fasli proposals for writing off the unrealizable balances will be submitted after careful enquiry.

8. *Demand, collection and balance—Arrears.*—The arrear demand at the beginning of the fasli amounted to Rs. 22·51 lakhs of which Rs. 16·03 lakhs were outstanding at its close. This year also there were no arrears in Ramapatnam, Kudapalli, Ilaiyarasanendal, Part I, and Kadambur. The arrear balances were again insignificant in Poravipalaiyam and Mannarkottai and below Rs. 1,000 in Arni, Bagalur and Metratti. They were large in the remaining six estates, viz., Sivaganga (Rs. 11·16 lakhs), Bodokhemidi (Rs. 2·28 lakhs), Serugada (Rs. 0·90 lakh), Kurupam (Rs. 0·66 lakh), Marungapuri (Rs. 0·63 lakh), and South Valluru, Part I (0·38 lakh). The reasons given above for the large current balance in Sivaganga apply to the heavy arrear balance as well. The bulk of the arrear balance in Bodokhemidi is covered by suits and execution proceedings pending or to be filed in Courts. The Estate Collector was asked to see that all possible steps were taken for the realization of the outstanding balances in view of the rendition of the estate to the proprietor on 2nd December 1930. A portion of the arrear balance in Serugada is said to be due from the two contractors referred to in paragraph 7 above. The bulk of the remaining arrear balance is reported to be irrecoverable. The late Zamindar left his accounts in a chaotic condition. The Estate Collector proposes to take timely steps in the current fasli to collect as much of the balance as possible and to submit proposals to write off such of the arrears as are found to be irrecoverable. Most of the arrears in Kurupam are covered by execution proceedings; but the Estate Collector says that a major portion of them will have to be recommended to be written off after due enquiry. The poor collection of the large arrear dues in Marungapuri is attributed to six consecutive unfavourable seasons owing to which many of the defaulting ryots have become more or less paupers and a good number of them have emigrated leaving their holdings waste. Lack of close supervision on the part of the manager and failure to take coercive processes promptly were also responsible for the poor result. Necessary steps are being taken to effect improvement in the matter. The arrear balance in the South Valluru, Part I, estate includes, as stated last year, Rs. 10,676 due from the senior Zamindar on account of advance collections made by him, and the claim preferred to the Official Receiver is still pending. Practically the whole remaining balance is covered by legal proceedings, and the Collector has been directed to take all possible steps for their speedy disposal.

9. *Financial condition.*—The aggregate cash balance at the beginning of the fasli was Rs. 2·77 lakhs. The total cash receipts during the fasli amounted to Rs. 36·68 lakhs. The total cash assets of the fasli were thus Rs. 39·45 lakhs. Deducting the total cash expenditure aggregating Rs. 35·26 lakhs, the cash balance at the close of the fasli was Rs. 4·19 lakhs. Including Government promissory notes, other securities and fixed deposits of the aggregate value of Rs. 1·92 lakhs and the estimated value of grain (Rs. 0·42 lakh) at the end of the fasli, the aggregate closing balance to the credit of the estates was Rs. 6·53 lakhs. The ordinary receipts and charges of the fasli, after excluding the extraordinary items, were Rs. 26·19 lakhs and Rs. 20·82 lakhs respectively as shown below :—

	RUPEES IN LAKHS.	RUPEES IN LAKHS.
Total cash receipts		36·68
Deduct—		
1. Debts recovered (principal only) ...	0·28	
2. Sale proceeds of property	1·98	
3. Amounts borrowed	3·08	
4. *Nagadi jasti*	0·81	
5. Refunds, recoveries and deposits ...	4·34	
		10·49
Ordinary receipts		26·19

	RUPEES IN LAKHS.	RUPEES IN LAKHS.
Total cash charges		35·26
Deduct—		
1. Debts repaid (principal only) ...	8·94	
2. Investments	0·27	
3. Special purchases, donations, special ceremonies, survey charges, etc. ...	2·11	
4. Refunds, recoveries and repayments of advances and deposits	3·12	14·44
Ordinary charges ...	...	20·82

Only in Marungapuri did the ordinary charges slightly exceed the ordinary receipts owing to the high law charges incurred in the fasli and the grant of increased allowances to the Zamindarni's co-widows.

10. *Utilization of surplus balances.*—The closing balance, including investments in Government and other securities and fixed deposits, exceeded a lakh of rupees only in Bodokhemidi (Rs. 2·04 lakhs). It was nearly a lakh of rupees in Arni. The Court ordered that the securities at the credit of Bodokhemidi (Rs. 1·09 lakhs) should be sold and that the sale proceeds should be placed in short term deposits in the Imperial Bank of India at Berhampur for payment of the bills of survey charges as they are received. A cheque for Rs. 67,086 was issued in favour of the proprietor when he assumed charge on the 2nd December 1930. A major portion of the surplus in Arni will be utilized for the repayment of debts to the creditors during fasli 1340. A sum of Rs. 0·18 lakh was paid in the current fasli up to 1st November 1930.

11. *Agricultural improvements.*—This year, again, Bodokhemidi was the only estate in which an agricultural farm was maintained; and paddy alone was raised on the farm for purposes of demonstration. Although the yield on the farm was less than that in the previous fasli, owing to want of timely and sufficient rain, it was much more than that on similar lands in the vicinity cultivated by the ryots in the usual way, and the improved methods of cultivation demonstrated are gaining ground among the ryot population in the locality and in the neighbourhood. The Court hopes that the proprietor, who has since assumed charge, will seek the advice of the Assistant Agricultural Demonstrator and continue to work the farm on right lines.

As reported last year, only the Valanadu pannai lands in Marungapuri were selected for departmental cultivation. The question of working these lands departmentally will be considered only after ascertaining the sub-soil supply of water by digging a trial pit

in the existing big well. The work has been ordered to be postponed till the rainy season is over. As the system of working the small piece of pannai land in Serugada departmentally proved a complete failure under the late Zamindar, the Court abandoned it and the land has been leased out.

12. *Percentage of establishment charges and Government commission to the normal receipts.*—The average percentage in the fasli was 17·5 against 16·9 in fasli 1338. The percentage exceeded 20 in Bodokhemidi (21·5), Kurupam (22·9) and Marungapuri (24·5). The increase in Bodokhemidi was owing to the decrease in the receipts and the employment of a large temporary staff for filing suits for the recovery of rents due on *kammi jirayati* lands and resumed inams. The higher percentage in Kurupam was due to the entertainment of special and temporary establishments for enquiring into inam alienations and for the survey of encroachments and waste lands for assignments and to the expenditure incurred in connection with the training of an Assistant Ranger in the Forest College at Coimbatore. But the percentage in these two cases did not exceed the limit of 25 prescribed for unsurveyed estates in note (3) to C.S.O. No. 15. The fall in the estimated receipts of the outstanding arrears covered by suits and decrees and the necessity for the employment of a highly paid manager contributed to the increase in Marungapuri. In the other estates the percentages ranged between 9·5 and 19.

13. *Maramat works.*—The Court continued to devote as much attention to this important branch of administration as the finances of each estate allowed. In Marungapuri a good portion of the allotments provided in the budget had to be surrendered as the estate overseer fell ill and there was no one to attend to his work for some time. No work was done in Serugada as the estate was taken up only late in the fasli and as the services of a competent overseer could not be secured in time. An overseer has since been employed, and the Estate Collector has been asked to see that the works are taken up in the order of urgency and that the allotment provided in the current year's budget is fully spent within the fasli. The entire allotment for irrigation works in Arni was spent, and the ryots, who have benefited materially by these systematic repairs, pay their rents readily. In Ramapatnam the allotment could not be fully utilized in the fasli owing to the presence of water in the two tanks on account of unexpected rains. Of the total expenditure of Rs. 1·54 lakhs on works in Sivaganga, a sum of Rs. 1·15 lakhs was spent on irrigation works which comprised contribution paid for repairs done by the Government Public Works Department to the Periyar channel in Government limits, thorough repairs to minor tanks, maintenance repairs to tanks previously brought to order, petty repairs to tanks in bad order, silt clearance from channels,

construction of and repairs to sluices and weirs, revetment of a few tank bunds and construction of a few cross drainage works.

The total maramat allotment in all the estates under management, including the Trust institutions, was 3·48 lakhs. The value of the work done and the work paid for amounted to Rs. 3·23 lakhs and Rs. 3·15 lakhs or 92·9 per cent and 90·6 per cent respectively, of the allotment. The maramat expenditure in the fasli was 12·3 per cent of the total ordinary charges (Rs. 25·66 lakhs) including those of the Trust institutions. Among the estates in which the allotment was more than Rs. 5,000 the percentage of expenditure to allotment exceeded 75 in all the estates except in Kurupam (71·1). The short expenditure in this estate is ascribed to scarcity of labour owing to the higher rates prevailing in the locality, the reluctance of contractors to accept the rates adopted in the sanctioned estimates and the failure of the estate to supply promptly seasoned wood in the initial stages. The timber depot at Kurupam intended for the supply of wood for departmental works is said to be working well at present. The Court trusts that, by adopting in the estimates the rates obtaining in the locality, the budget allotment in the current fasli will be fully utilized.

It was not possible to take up during the fasli or after its close, the only irrigation project, the Bhramarapur reservoir, in the Bodokhemidi estate, as detailed plans and estimates were not ready and as the estate had to be released from superintendence early in December 1930.

14. *Debts due to the estates.*—The total amount (as revised) of debts due to the several estates under management at the beginning of the fasli was Rs. 8·98 lakhs. In this fasli also, no new loans were granted. Including the debts newly brought to account (Rs. 0·17 lakh) and the interest and costs that accrued during the fasli (Rs. 0·13 lakh), the aggregate amount due was Rs. 9·28 lakhs. Of this, Rs. 0·33 lakh was collected and Rs. 0·13 lakh was written off, leaving a balance of Rs. 8·82 lakhs at the close of the fasli. The outstanding balance was large in South Valluru, Part I (Rs. 6·65 lakhs), Kurupam (Rs. 0·43 lakh), Serugada (Rs. 0·41 lakh), Poravipalaiyam (Rs. 0·40 lakh), Marungapuri (Rs. 0·38 lakh) and Kudapalli (Rs. 0·34 lakh). Almost the entire outstanding debt in the South Valluru, Part I, estate is due from the senior Zamindar under the final partition decree of the High Court. During the fasli the Official Receiver administering the senior Zamindar's estate paid a dividend of only Rs. 9,074. It is not likely that he will be able to pay any further substantial dividend. Some of the debts in Kurupam are not yet due, some are covered by various instalment bonds and are being gradually recovered and the rest are covered by suits and execution proceedings pending or to be be filed in Courts. The

Estate Collector has apparently included in his statements only the instalment and interest that fell due and were collected in the fasli out of the debt due by the Zamindar of Chemudu. The bulk of the debt due to Serugada consists of amounts which are either covered by suits and execution proceedings pending in Courts or for which execution proceedings will be launched shorty. The Estate Collector has been asked to direct the estate pleader to take prompt steps for the disposal of the legal proceedings and to see that the remaining execution petitions are filed without delay. The outstanding debt in Poravipalaiyam is made up of two amounts covered by an execution petition (Rs. 0·32 lakh) and a civil suit (Rs. 0·08 lakh). With the exception of the amounts believed or ascertained to be irrecoverable, the debts due to Marungapuri are also covered by suits and execution proceedings pending or to be filed in courts. Almost all the outstanding debts in Kudapalli are said to be irrecoverable. Steps will be taken to write them off after the sale of certain lands attached in execution of a decree of the Mayavaram Sub-Court.

15. *Debts due by the estates.*—The liabilities of the estates at the beginning of the fasli amounted to Rs. 15·61 lakhs. Debts aggregating Rs. 3·09 lakhs were newly contracted in the fasli, and the debts newly brought to account amounted to 0·09 lakh. Adding to these the interest and costs (Rs. 0·83 lakh) that accrued or were decreed during the fasli, the total liabilities of the estates amounted to Rs. 19·62 lakhs. Of this, Rs. 9·67 lakhs was repaid and Rs. 0·59 lakh was struck off during the fasli, leaving a balance of Rs. 9·36 lakhs at its close. The outstanding debts exceeded one lakh in Kurupam (Rs. 2·87 lakhs), South Valluru, Part I (Rs. 3·11 lakhs) and Arni (Rs. 1·77 lakhs) and Rs. 50,000 in Kudapalli (Rs. 0·57 lakh). Paragraph 19 below deals with the encumbered estates of Kurupam, South Valluru, Part I, and Arni. The bulk of the debts of Kudapalli is due to the Zamindar of Turaiyur. A sum of Rs. 13,500 was paid to him in the fasli for both principal and interest. He has since applied for the return of the entire loan to enable him to liquidate his own debts. The Estate Collector has been directed to inform him that the Court regrets its inability to comply with his request, but that every attempt will be made to repay the debt as funds accrue. Owing to the favourable season, the Estate Collector, Sivaganga, was able to repay completely during the fasli the large debt of Rs. 4 lakhs outstanding at its beginning. The Court has pointed out to him that it is now the duty of the estate officials to build up a substantial surplus as a reserve and for the expansion of the irrigation and other activities.

16. *Education.*—The Court's wards of school-going age studied mostly in local schools and colleges, as in the previous years. The

Metratti ward appeared privately for the S. S. L. C. examination in two subjects, but failed in the vernacular. The Poravipalaiyam ward who continued his studies in the Stanes European High School, Coimbatore, was promoted to the fifth standard; his progress was only fair and there is still room for improvement. The senior ward of the Ilaiyarasanendal, Part I, estate and his brother continued to study in the Board High School, Koilpatti. The former was not selected to appear for the School Final examination as he did not obtain the required marks. The Court trusts that he will show better progress in the current fasli and will pass the ensuing S.S.L.C. examination. The latter was promoted to the fourth form, and his progress is reported to be satisfactory. The senior Kadambur ward and his sister were reading in the local George Elementary School and were promoted to the third class. Their progress was reported to be quite satisfactory. The junior ward is still too young to be sent to school. The Mannarkottai ward studying in the A.V. High School at Sattur was not promoted from the third form as, in spite of the appointment of a private tutor, he evinced no inclination to study and his progress was very poor. The question of removing him to Srivilliputtur has been dropped for financial reasons. The Collector has been requested to instruct the Sub-Collector, Sivakasi, to pay special attention to his progress and to arrange for his tutor's proper control over him. The South Valluru ward who attended the P.S. High School, Mylapore, from October 1929 was promoted to the first form in June 1930. As, however, the medium of instruction in that school is Tamil while the ward's mother-tongue is Telugu, the Court withdrew him from school for a year; he is to study at home under his guardian and a tutor until he reaches the third form standard. The services of the former tutor-guardian were dispensed with and M.R.Ry. R. V. V. S. Prasad Rao, B.A., B.L., who is a member of a Zamindari family and a keen sportsman, has been appointed in his place since July 1930. The educational progress of the Kurupam wards during the year was reported to be satisfactory and their behaviour good. They continued under the guardianship of their mother and the supervision of their maternal grandfather, the Raja Saheb and Ruling Chief of Talcher Feudatory State, who has been appointed their honorary male guardian. The senior ward has been admitted into the school at Talcher since the close of the fasli, and his brother was expected to join the school shortly afterwards. Mr. Babu Chandramanidas, M.A., has been appointed their private tutor. The Serugada ward, who was in the Rajkumar College at Raipur when the estate was taken under management, continues his studies there. The Court is glad to note that he is an able and hardworking boy and that, in the last examination, he stood first in a class of eight Kumars in the College. His two brothers have been admitted in the school at Aska since

the close of the fasli. The Bodokhemidi ward, who was kept at Berhampur under the tutelage of Captain H. A. T. Brand till about the end of November 1929, was sent to Digapahandi thereafter with the tutor-guardian to receive training in estate administration. He soon fell ill, however, and was sent to Ootacamund for a change and treatment, which was successful. He has considerably improved his knowledge of English and has been making some progress in the study of law and book-keeping. He has been undergoing administrative training since his return from Ootacamund. The Ramapatnam ward evinced great interest in learning estate administration. The Marungapuri Zamindarni, her co-widows and the two daughters of the late Zamindar are reported to have acquired a fair knowledge of the subjects taught to them by the two separate lady tutors appointed for the purpose. The Bagalur Poligar's son continued his studies in the Government School, Bangalore. The Arni Jagirdar's second son has gone to England for higher education.

The health and conduct of all the wards except Bodokhemidi were generally satisfactory.

17. *Suits.*—The appeal in the High Court relating to the succession to the Uttumalai estate is pending. It is, however, understood that, in pursuance of the District Court's decree, the estate has been handed over to the successful claimant, M.R.Ry. M. Subbayya Tevar, the brother of the late Zamindarni, on his furnishing adequate security. The appeal filed in the High Court by Vairavan Servai laying claim to the Sivaganga Zamindari and the appeals and revision petitions filed by the estate against the decision of the Sub-Judge, Sivaganga, dismissing the suits for the recovery of survey costs from the ex-lessees of villages, are still pending. The Sub-Judge, Sivaganga, has decided in favour of the estate the suit filed by the estate for the recovery of cesses of the permanently leased villages of the Varappur Palaiyam, holding that, as the villages did not form an independent Palaiyam or Raj, the enjoyer who was only an intermediate landholder under the Madras Local Boards Act was bound to pay the land and other cesses to the estate. The appeal preferred by the proprietor of Varappur to the District Court, Ramnad, against this decision is pending. It was reported last year that the High Court had held that the ryots who had accepted *teerwapat* pattas were not entitled to remission as a matter of right and had remanded for a finding by the lower Court the question of the validity of the patta tendered. The District Judge has found this question also in favour of the estate. A large number of distraint and land attachment suits filed against the estate in faslis 1338 and 1339 are still pending and the estate has to file a number of rent suits to prevent the arrears from becoming time-barred.

The compromise of the appeal, known as the Koppaka Dam appeal, filed in the High Court on behalf of the South Valluru ward in the matter of his right to the water in the Tamileru river is under negotiation. The suit filed in the District Court, West Godavari, for the cancellation of the alienation made by the senior Zamindar of 216 acres of *kammi banjars* in Satyavole has been compromised. The question of preferring an appeal to the Privy Council against the High Court's decision in regard to the ownership of certain lanka accretions in the Valluru village jointly with the purchaser of the Valluru village, Part II, who was interested in half the extent of the suit land, has been dropped, as the purchaser was not willing to co-operate and the Court was not prepared to conduct the appeal single-handed and bear its full cost. The compromise of the Koppaka forest alienation suit has practically fallen through and the suit is proceeding. None of the contested suits relating to the recovery of rent in Ravagunta have been decided yet.

The two suits relating to the Kurupam estate referred to in the last report are still pending. The revision petitions in the High Court with regard to the Bodokhemidi ryots' claim to occupancy right in the '*Hetta*' or home-farm lands in Goutami village are not yet disposed of. The appeals filed in the High Court by Appalanarasaya Chetti during the life time of the late Zamindar of Serugada and that filed after the estate came under the Court's management by the late Zamindar's pleader M.R.Ry. Appikatla Thumbunadham Pantulu for the recovery of the fees (about Rs. 16,000) alleged to be due to him, have not yet been disposed of.

18. *Religious and charitable institutions.*—Separate accounts continued to be maintained for the religious and charitable institutions which have separate endowments and of which the wards are the hereditary trustees. There were such trust institutions in Bodokhemidi, Kurupam, Poravipalaiyam, Kudapalli, Marungapuri and Sivaganga. Their administration was satisfactory and their financial condition was generally good. The Hindu Religious Endowments Board exercises jurisdiction over the religious institutions. The petition filed by certain Chettiyars applying for a scheme of management for the Kalaiyar Koil temple in the Sivaganga estate is still under enquiry by the Hindu Religious Endowments Board. The Chemudu Zamindar has not yet agreed to the settlement of accounts with the Kurupam estate sanctioned by the Court of Wards and Jammidivalasa village forming the endowment of the Sri Suryanarayanaswamivaru temple belonging to the estate continues in his possession. The contemplated suit for its recovery has not yet been filed. No separate accounts are maintained for the four *ayan* temples in the Serugada estate. But the Hindu Religious Endowments Board classified one of them as a trust temple. The objection petition filed in the District Court by the late Zamindar to declare it a private one is pending.

19. *Encumbered estates.*—The provisions of section 45 of the Court of Wards Act continued to be in force in the estates of Kurupam, South Valluru, Part I, Arni and Bagalur. The debts due by the Kurupam estate at the beginning of the fasli were Rs. 3·51 lakhs. A fresh loan of Rs. 0·35 lakh was taken from the Imperial Bank of India, Madras, during the fasli to discharge the debt due to Perla Annapurnamma Garu of Vizianagram, one of the big claimants, and the interest accrued was Rs. 0·21 lakh. The total liabilities of the estate thus aggregated Rs. 4·07 lakhs. Debts amounting to Rs. 1·14 lakhs were discharged during the fasli, besides Rs. 0·06 lakh foregone by the claimants in consideration of immediate payment. Of the balance of Rs. 2·87 lakhs outstanding at the close of the fasli, Rs. 2,55,500 represents the loan from the Imperial Bank of India which is being repaid in half-yearly instalments. The liabilities of the South Valluru, Part I, estate at the beginning of the fasli amounted to Rs. 3·68 lakhs. A sum of Rs. 2·66 lakhs was borrowed from the Imperial Bank of India, Madras, to discharge the mortgage debt due to Mothey Gangaraju of Ellore and others, as they agreed to forego Rs. 25,000 of the amount due to them if the balance was paid at once. The cost decreed against the estate in some suits and appeals amounted to Rs. 4,027 and the interest accrued was Rs. 12,590. Of the total liabilities of Rs. 6·50 lakhs, Rs. 2·92 lakhs was repaid and Rs. 0·47 lakh was struck off during the fasli, leaving Rs. 3·11 lakhs at its close. The debts due by Arni, inclusive of the interest of Rs. 0·07 lakh that accrued during the fasli, amounted to Rs. 2·33 lakhs of which Rs. 50,812 were paid off and Rs. 5,414 were foregone by creditors. The debts due at the end of the fasli were thus Rs. 1·77 lakhs. The only debt due by Bagalur with interest up to 30th June 1930 amounted to Rs. 36,738. As compound interest appears to have been calculated on the decree debt, a reference has been made to the Estate Collector. The actual amount due will probably be less. The question of payment of this debt has been postponed pending settlement of the dispute concerning the person entitled to receive the amount. The Court has ordered that in the meantime, the available surplus should be invested in Government securities.

20. *Miscellaneous—(a) Schools.*—Subject to the general control of the Estate Collector, the Raja of Sivaganga continued to supervise and manage the Raja's High School and Alice Millar Girls' School at the estate headquarters. Both the institutions worked at a loss during this fasli also. The High School results in the public examination were not so good as in the previous years. The decrease in the

percentage of success is ascribed to the fact that some students, although backward in their studies, were sent up for the examination as they were over twenty years of age. The school took part in the District School Sports and won the hockey cup (for the fifth year in succession), the relay shield and eighteen medals. An additional scout troop was formed during the fasli.

The Bodokhemidi estate continued to maintain the George Middle School and the two elementary schools (one for boys and the other for girls). In the three schools all of the staff are trained teachers. In the middle school only half the standard fees were levied and 22 poor boys were altogether exempted from payment of fees. Free education continued to be given in both the elementary schools.

(*b*) *Survey.*—The special estate survey staff employed in the Sivaganga estate since 1st March 1928, to attend to the large number of subdivisions that had to be demarcated and measured and embodied in the plans and accounts, continued to attend to the suits arising out of the survey, the work connected with encroachments and assignments, the measuring and plotting of supplemental subdivisions and the correction of survey records. The number of subdivisions effected in the fasli was only 6,099 against 9,583 in fasli 1338. The decrease is attributed to the absence of one surveyor on leave for six months and to another post being vacant for about five months owing to want of suitable applicants. The special Government survey staff appointed by the District Collector for the maintenance of survey marks has been working in the estate since December 1928. This staff was engaged in the fasli in the preparation of premaintenance records and in training some of the estate karnams in survey. They handed over to the karnams during the fasli the premaintenance records of 196 groups and these have begun the stone inspection work. Survey schools were held at three centres and 44 karnams were trained in them. The final proofs of the taluk maps prepared for all the seven taluks of the estate have been passed and sent to the Director of Survey. Clean maps for one taluk have since been received. The survey costs recovered from the ryots during the fasli were only Rs. 5,588 against Rs. 23,323 in fasli 1338. Of the balance of Rs. 71,949, about Rs. 50,000 is covered by the appeals pending in the High Court.

The survey of the 150 villages of the Bodokhemidi estate (excluding the three villages already surveyed), which began in February 1928, was completed during the fasli; and the survey records of these villages and of the two villages already surveyed were received by the Manager by the end of July 1930. The survey has not yet been declared final. The maintenance of survey marks

in all these villages will have to be taken up after the survey has been declared final. The question of the preparation of a record of rights and settlement of rents has been dropped.

The supplemental survey of the delta villages of the South Valluru, Part I, estate is being carried on by the Survey department. A special Revenue Inspector is now working in the upland villages of the Koppaka tana to bring the maintenance and subdivision work up-to-date. In 1900 when the Serugada estate was last under the Court's management, a cadastral survey was carried out. But the late Zamindar entirely neglected the maintenance of the survey marks and consequently almost all of them are missing. As the benefit of the survey will be lost unless the maintenance work is attended to now, the Court has ordered that the work should be attended to when making the enquiry into the inam alienations and has directed that the proposal for the entertainment of the special staff required for the purpose should be submitted after scrutinizing the state of the existing survey marks.

Survey stones had not been planted in all the 52 villages of the Kurupam estate surveyed during the time of the late Zamindar and his father, nor was their maintenance attended to before or after assumption. In view of the encumbered condition of the estate, the Court has dropped the proposal to have the whole estate surveyed under the Madras Survey and Boundaries Act.

The question of ascertaining the condition of the survey marks in the Marungapuri estate and taking steps for their maintenance, after reconciling the old estate survey records with those of the recent Government survey made in portions of the estate in which Government are interested, is under correspondence.

(*c*) *Commutation and settlement.*—The area commuted in the fasli in the Sivaganga estate was 6,812 acres and the total area commuted up to the end of the fasli amounted to 82 per cent of the entire area to be commuted. The estate settlement staff was engaged during the fasli in checking and passing the consent statements recorded and sent by the Taluk staff, correcting settlement records, preparing settlement registers and attending to the correspondence relating to settlement matters. The preparation of settlement registers for printing has been completed for all the commuted villages. The settlement of cowles and manibams has also been completed.

(*d*) *Forests.*—The forests in Sivaganga and Arni were worked under the rules sanctioned by Government under sections 26 and 32 of the Madras Forest Act; and in the forests in Kurupam and Marungapuri the rules under section 26 of the Act continued to be enforced. The supervision of the administration of the forests in

Sivaganga still vests in the Raja, under the general control of the Estate Collector. The sale of the minor forest produce continued and a small amount was also realized from grazing fees. The fuel depot at Sivaganga, which was supplied with fuel from a coupe of Melakadu forest, showed a net profit of Rs. 975 against Rs. 687 in fasli 1338. The proposed division of the twenty-four reserved forests into four groups has been sanctioned. The forests in the first two groups are to be worked departmentally on a rotation of thirty years for supplying fuel to the depot at Sivaganga and those in the other two groups are being divided into coupes which will be sold in auction for fuel on a similar rotation system. A new fuel depot is about to be constructed at Sivaganga. As the introduction of the cochineal insect has been found to be very effective in destroying the prickly-pear, steps are being taken to extend it to all affected areas. The income from the forests in Arni showed a decrease owing to the leasing of the *avaram* bark in the previous fasli for a period of three years.

In Kurupam an extent of 5·3 acres was disforested during the fasli from the Baridi Hill Block. The forests have been divided into 'reserved' and 'unreserved.' Only some of the blocks that are reserved are under nominal fire protection. Unrestricted '*podu*' cultivation is evident everywhere. The Estate Collector has been directed to prepare a scheme for the methodical working of the forests. Unrestricted and harmful grazing has since been stopped under the Court's orders. During the fasli, the *Mulimettu* system (under which the villagers pay a fixed rate per plough and are allowed to collect timber and firewood from the forests for agricultural and domestic purposes) which was in vogue during the pre-assumption period, was re-introduced. The income under this system is about Rs. 4,000. Since the close of the fasli, the survey and demarcation of the forest blocks has been entrusted to Mr. Balakadoss who, on his return from training at the Forest College, Coimbatore, has been appointed Assistant Range Officer. The Forest Range Officer also is a qualified man lent to the estate by Government. A very distinct improvement is expected in the working of the forests under these officers. The Sub-Collector, Karur, who is now the Estate Collector, Marungapuri, exercised during the fasli the functions of a Forest Officer under the Act. In April 1923 certain blocks were constituted and notified as reserved land in the District Gazette. Another notification was published in the Gazette in April 1930, constituting certain reserved blocks as 'fuel reserve' and 'grazing ground.' The District Forest Officer, Madura, who inspected the forests at the beginning of the current fasli has sent up proposals for the improvement of the forest revenue. The Estate Collector proposes to follow in this fasli the District Forest Officer's

instructions regarding the maintenance of control registers and the control journal and their proper check by the Estate Collector once a year.

There are no thick forests in the Serugada estate. But there are four hillocks, three of which, containing bushes and bamboos, were leased out by the late Zamindar up to the end of fasli 1340, the fourth being reserved for shooting. The Court has ordered that all the four hillocks should be brought under the direct management of the estate from fasli 1341 and has called for proposals for their departmental management. The suit for the recovery of the forest in Koppaka belonging to the South Valluru, Part I, estate is still pending.

(*e*) *Enquiry into inam alienations.*—The resumption of inams in the Turuburai village in the Bodokimidi estate, in which notices were reported to have been issued in fasli 1338, was given effect to in fasli 1339. During this fasli cash rent pattas were issued in 142 cases. Before the issue of C. P. No. 3, Press, dated 4th April 1930, in which the powers of resumption of inams were delegated to Collectors and Estate Collectors in charge of wards' estates, the Court had passed orders in all but two of the cases reported in the Kurupam estate. At the beginning of the fasli there were 720 cases of inam alienations requiring enquiry in this estate. Of these 98 were disposed of in the fasli against 28 in fasli 1338. Resumption was sanctioned in 60 cases, in 16 of which *jirayati kadapas* were obtained in fasli 1339 and in 9 after its close. Resumption notices terminating the services were issued to the parties in 20 cases and those for the remaining 15 cases were expected to be issued in December 1930. A number of cases of inam alienations in Marungapuri are pending enquiry. In one case the lands were redeemed by the estate on payment of the mortgage amount. The Court expects that in Serugada the work will be attended to from the current fasli.

(*f*) *Important occurrences.*—The marriages of the Bodokhemidi ward, of his youngest sister and of the Ramapatnam ward were celebrated during the year.

(*g*) The Cochin portion of the Ramapatnam estate continued to be under the management of the Cochin Darbar. The total receipts of this portion including the opening balance (Rs. 31,434) amounted to Rs. 73,834 and the total charges to Rs. 8,815, leaving a balance of Rs. 65,019 to the credit of the estate in the Chittoor treasury (Cochin State). It was proposed to purchase certain lands for about Rs. 60,000 for the ward, but this was subsequently given up on legal advice.

[Appendices.

APPENDIX A.

No. I—Statement showing the ages, etc., of the wards and the periods during which the estates have been under management at the end of fasli 1339 (1929–30).

Districts.	Estates.	Government Orders by which the estates came under the management of the Court of Wards.	Sex of the ward.	Grounds of disability.	The periods during which the estates have been under management.	Ages of the wards at the end of the fasli.	Dates on which the wards attained or will attain majority.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
					Y. M. D.	Y. M. D.	
Ganjam ..	Bodokhemidi ..	Mis. No. 1870, dated 21st October 1922.	Male ..	Minority ..	7 8 10	20 6 29	2nd December 1930.
	Seragada ..	Mis. No. 2610, Revenue, dated 16th December 1929.	Do. ..	Do. ..	0 6 15	15 9 25	5th September 1935.
Vizagapatam ..	Kurupam ..	Mis. No. 1031, Revenue, dated 25th June 1926.	Do. ..	Do. ..	4 0 5	10 10 9	22nd August 1940.
Kistna ..	South Valluru, Part I.	No. 1119, Revenue, dated 23rd July 1924.	Do. ..	Do. ..	5 10 27	12 2 5	26th April 1939.
North Arcot ..	Arni	No. 1915 (Confdl.), Revenue, dated 22nd August 1916.	Do. ..	At proprietor's request for discharge of debts.	13 10 0	44 11 16	....
Salem	Bagalur	No. 463, Revenue, dated 16th February 1917, and Mis. No. 964, Revenue, dated 30th May 1922.	Do. ..	Do.	13 4 0	About 35 years.	The late Poligar died on 7th February 1922. The Court continues to manage the estate on behalf of the present Poligar who is a major.
Coimbatore ..	Ramapatnam ..	Mis. No. 236, Revenue, dated 31st January 1919.	Do. ..	Minority ..	11 5 0	20 7 21	10th November 1930.
	Metratti ..	Mis. No. 2252, Revenue, dated 2nd October 1919.	Do. ..	Do. ..	10 9 0	18 9 19	12th September 1932.
	Poravipalaiyam.	No. 863, Revenue, dated 28th May 1926.	Do. ..	Do. ..	4 1 3	16 10 17	14th August 1934.

No. I—Statement showing the ages, etc., of the wards and the periods during which the estates have been under management at the end of fasli 1339 (1929–30)—*cont.*

Districts.	Estates.	Government Orders by which the estates came under the management of the Court of Wards.	Sex of the ward.	Grounds of disability.	The periods during which the estates have been under management.	Ages of the wards at the end of the fasli.	Dates on which the wards attained or will attain majority.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
					Y. M. D.	Y. M. D.	
Trichinopoly ..	Kudapalli ..	Mis. No. 2923, Revenue, dated 18th December 1919, and Mis. No. 960, Revenue, dated 20th May 1927.	Female.	Debts ..	10 6 0	19 10 4	Continues in the management of the Court of Wards for the discharge of the debts with the late ward's widow as heir.
	Marungapuri ..	No. 1336 (Confdl.), Revenue, dated 11th July 1927.	Do.	Sex ..	2 11 20	35 7 22	....
Ramnad	Sivaganga ..	No. 349, Revenue, dated 18th June 1898.	Male ..	Mental defect.	32 0 0	42 1 28	....
	Mannarkottai ..	Mis. No. 3997, Revenue, dated 18th December 1918.	Do. ..	Minority ..	11 6 0	15 9 26	5th September 1935.
Tinnevelly ..	Uttumalai ..	No. 857, Revenue, dated 14th September 1901.	Female.	Sex ..	28 9 0	Died on 4th July 1921.	Civil Court Receiver in direct charge since 1st June 1922; the Court of Wards continues its formal superintendence.
	Ilaiyarasanendal, Part I.	Mis. No. 1378, Revenue, dated 18th July 1922.	Male ..	Minority ..	7 11 0	18 0 28	3rd June 1933.
	Kadambur ..	Mis. No. 775, Revenue, dated 25th April 1927.	Do. ..	Do. ..	3 2 6	6 9 28	3rd September 1944.

APPENDIX B.

No. II—Statement showing the area and the number of villages and the proportion of cultivation to holdings in the estates under management for fasli 1339 (1929–30).

Districts.	Estates.	Area of estates.	Number of villages.					Holdings and cultivation.		
			Ryotwari or joint rent.	Rented to middlemen whether paying rent in money or in kind.	Partly ryotwari and partly rented.	Inam or shrotriyam.	Total.	Holdings.	Actual cultivation.	Percentage of cultivation to holdings.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		SQ. MLS.						ACS.	ACS.	
Ganjam ..	Bodokhemidi	237	11	143	..	80	234	(a) 139,519	(g) 76,119	54·6
	Serugada	35	2	29	..	10	41	(a) 19,100	18,910	99
Vizagapatam ..	Kurupam	700	104	151	..	48	303	(b) 46,128	(h) 33,500	72·6
Kistna	South Valluru, Part I	57·11	23	..	..	2	25	(c) 22,915	17,573	76·7
North Arcot ..	Arni	183·54	141	..	..	50	191	(d) 51,699	46,611	90·2
Salem	Bagalur	40·00	49	9	3	28	89	(b) 13,398	12,862	96
Coimbatore ..	Ramapatnam	12·16	3	..	..	..	3	7,214	5,426	75·2
	Metratti	11·34	1	..	..	..	1	6,915	4,372	63·2
	Poravipalaiyam	19·35	1	..	2	..	3	10,581	7,068	66·8
Trichinopoly ..	Kudapalli	..	..	..	..	..	..	243	227	93·7
	Marungapuri	176·90	79	..	..	..	79	(b) 41,049	34,356	83·7
Ramnad	Sivaganga	945·50	611	173	..	1,205	1,989	(e) 236,826	153,071	64 6
	Mannarkottai	About 20·00	15	..	..	..	15	(f) 8,938	7,591	84·9
Tinnevelly ..	Ilaiyarasanendal, Part I ..	22·12	7	..	..	1	8	12,853	11,999	93·4
	Kadambur	24·14	12	1	..	..	13	13,086	10,679	81·6
	Total ..	2,484·16	1,059	506	5	1,424	2,994	630,464	440,364	69·8

(a) Only an estimated figure.
(b) Increase due to new assignments.
(c) Increase due to assignment on *saserana*.
(d) Increase due to assignment of lands on darkhast, resumption of minor inams and sale of sivayi-jama lands.
(e) The Estate Collector has been asked to explain the decrease.
(f) Increase due to the assignment of bought-in lands.
(g) Decrease due to unfavourable character of the season.
(h) Decrease owing to scarcity of water.

APPENDIX C.

No. III—Statement showing the demand, collection and balance of the estates under management for fasli 1339 (1929–30).

Districts.	Estates.	Land, Forest and Miscellaneous revenue.	Deduct remissions.	Net revenue.	Net demand of previous fasli.	Difference.		Collection.
(1)	(2)	(3)	(4)	(5)	(6)	(7)		(8)
		RS.	RS.	RS.	RS.		RS.	RS.
Ganjam	Bodokhemidi	3,62,943	..	3,62,943	3,88,575	—	25,632	2,24,484
	Serugada	56,405	..	56,405	(a)		(b)	30,186
Vizagapatam	Kurupam	1,97,748	..	1,97,748	1,77,828	+	19,920	1,39,465
Kistna	South Valluru, Part I	1,28,347	83	1,28,264	1,42,029	—	13,765	1,21,316
North Arcot	Arni	2,42,886	3,986	2,38,900	2,34,008	+	4,892	2,38,111
Salem	Bagalur	25,335	1,182	24,153	23,986	+	167	22,108
Coimbatore	Ramapatnam	47,777	98	47,679	40,642	+	7,037	46,696
	Metratti	12,354	61	12,293	12,820	—	527	12,126
	Poravipalaiyam	53,412	..	53,412	56,171	—	2,759	56,272
Trichinopoly	Kudapalli	25,265	..	25,265	24,415	+	850	25,654
	Marungapuri	94,386	162	94,224	94,521	—	297	78,262
Ramnad	Sivaganga	16,94,388	15,379	16,79,009	16,64,910	+	14,099	9,32,564
	Mannarkottai	17,324	..	17,324	16,931	+	393	16,957
Tinnevelly	Ilaiyarasanendal, Part I ..	22,423	1,913	20,510	20,329	+	181	20,282
	Kadambur	14,030	116	13,914	13,900	+	14	13,762
	Total ..	29,95,023	22,980	29,72,043	(a-1)29,11,065	+	4,573	20,32,408

(a) Estate newly taken under management. Net demand of fasli 1338 not known.
(a-1) Exclusive of the demand of Serugada newly taken under management.
(b) Increase due to resumption of inams and assignments sanctioned in the fasli. The interest for fasli 1339 and costs on land revenue decrees from before assumption were also brought to account in the fasli.

No. III—Statement showing the demand, collection and balance of the estates under management for fasli 1339 (1929–30)—*cont.*

Districts.	Estates.	Amount written of. (9)	Balance at the end of the fasli. (10)	Net recoverable balance on the date of the Collector's report excluding collections, remissions and amounts recommended to be written off after the close of the fasli. (11)	Percentage of column (11) to column (5). (12)	Arrear demand at the beginning of the fasli. (13)	Arrear balance at the end of the fasli. (14)
		RS.	RS.	RS.		RS.	RS.
Ganjam	Bodokhemidi	447	1,38,062	1,27,227	35	(a) 2,73,824	2,27,754
	Serugada	..	26,270	18,748	33·2	1,04,245	90,302
Vizagapatam	Kurupam	1,542	56,751	55,128	27·9	(b) 1,01,504	65,989
Kistna	South Valluru, Part I	22	6,926	6,246	4·87	56,838	37,599
North Arcot	Arni	69	720	631	0·3	1,328	784
Salem	Bagalur	..	2,050	1,097	4·5	4,531	928
Coimbatore ..	Ramapatnam	..	2,653	321	0·67	25	..
	Metratti	..	168	26	0·2	1,523	817
	Poravipalaiyam	..	140	..	..	(c) 1,893	120
Trichinopoly ..	Kudapalli	..	1,611	41	0·16	(d) 1,077	..
	Marungapuri	192	15,770	7,403	7·9	1,00,158	62,768
Ramnad ..	Sivaganga	3	6,85,442	6,12,994	36·5	16,03,407	11,15,747
	Mannarkottai	..	367	53	0·3	(d) 964	31
Tinnevelly ..	Ilaiyarasanendal, Part I ..	..	278	..	..	..	..
	Kadambur	..	152	..	..	26	..
	Total ..	2,275	9,37,360	8,29,915	27·9	22,51,343	16,02,839

(a) Decrease due presumably to the fall in the commuted values of grain.
(b) Increase due to the addition of the amounts decreed by Courts together with the interests and costs.
(c) Decrease due to the lower commutation rate adopted in fasli 1339.
(d) Revised figure.

APPENDIX D.

No. IV—Financial statement of receipts and charges of the estates under management for fasli 1339 (1929–30).

Districts. (1)	Estates. (2)	Amount to the credit of the estate at the beginning of fasli 1339. Government Promissory notes and other securities and fixed deposits. (3)	Cash. (4)	Value of grain. (5)	Total. (6)	Total cash receipts. (7)	Total of columns (4) and (7). (8)	Total charges. (9)
		RS.	RS.	RS.	RS.	RS.	RS	RS.
Ganjam ..	Bodokhemidi	2,36,900	56,912	47	2,93,859	4,39,879	4,96,791	4,00,969
	Serugada	..	..	1,895	1,895	1,39,748	1,39,748	72,722
Vizagapatam	Kurupam	..	(a) 24,587	1,718	26,305	2,43,110	2,67,697	2,61,076
Kistna	South Valluru, Part I	..	15,254	..	15,254	4,09,410	4,24,664	3,78,050
North Arcot	Arni	..	1,00,820	..	1,00,820	2,39,501	3,40,321	2,40,373
Salem	Bagalur	4,800	2,543	..	7,343	26,363	28,906	26,302
Coimbatore ..	Ramapatnam	15,000	15,710	(b) 378	31,088	49,684	65,394	58,975
	Metratti	..	4,415	3	4,418	13,244	17,659	12,727
	Poravipalaiyam	10,500	3,378	947	14,825	97,924	1,01,302	1,00,444
Trichinopoly ..	Kudapalli	..	1,489	231	1,720	85,337	36,826	33,460
	Marungapuri	29,900	19,804	2	49,706	1,24,205	1,44,009	1,35,499
Ramnad ..	Sivaganga	..	15,137	27,090	42,227	17,45,266	17,60,403	17,03,049
	Mannarkottai	..	6,574	..	6,574	18,063	24,637	18,297
Tinnevelly ..	Ilaiyarasanendal, Part I ..	41,015	5,945	..	46,960	71,623	77,568	70,880
	Kadambur	..	4,961	..	4,961	14,214	19,175	13,103
	Total ..	3,38,115	2,77,529	32,311	6,47,955	36,67,571	39,45,100	35,25,926

(a) The sum of Rs. 62-6-6 received in the Court's office from the estate vakil in April 1928 and included by the Estate Collector in the accounts of fasl 1338 also has been expunged.
(b) Decrease due to the adoption of the lower commutation rate prevailing in the fasli.

No. IV—*Financial statement of receipts and charges of the estates under management for fasli 1339 (1929–30)*—*cont.*

Districts.	Estates.	Balance to the credit of the estate at the close of fasli 1339. Government Promissory notes and other securites and fixed deposits.	Cash.	Value of grain.	Total.	Increase or decrease as compared with the opening balance.	Percentage of establishment charges and Government commission to normal receipts.
		(10)	(11)	(12)	(13)	(14)	(15)
		RS.	RS.	RS.	RS.	RS.	
Ganjam	Bodokhemidi	1,08,600	95,822	..	2,04,422	— 89,450	21·5
	Serugada	..	67,026	680	67,706	+ 65,811	19
Vizagapatam	Kurupam	..	6,621	1,368	7,989	— 18,316	22·9
Kistna	South Valluru, Part I	..	46,614	..	46,614	+ 31,360	15·9
North Arcot	Arni	..	99,948	..	99,948	— 872	14·2
Salem	Bagalur	8,800	2,604	..	11,404	+ 4,061	16·6
Coimbatore ..	Ramapatnam	20,900	6,419	2,890	30,209	— 879	19·0
	Metratti	2,500	4,932	2	7,434	+ 3,016	14·5
	Poravipalaiyam	15,000	858	3,278	19,136	+ 4,311	14·8
Trichinopoly ..	Kudapalli	..	3,366	181	3,547	+ 1,827	9·5
	Marungapuri	33,200	8,510	3	41,713	— 7,993	24·5
Ramnad ..	Sivaganga	..	57,354	33,935	91,289	+ 49,062	16·9
	Mannarkottai	..	6,340	..	6,340	— 234	13·2
Tinnevelly ..	Ilaiyarasanendal, Part I ..	..	6,688	..	6,688	— 40,272	13·8
	Kadambur	2,900	6,072	..	8,972	+ 4,011	14·7
	Total ..	1,91,900	4,19,174	42,337	6,53,411	+ 5,443	17·5

APPENDIX E.

Enclosure A to Statement No. IV showing particulars of receipts and charges of the estates under management for fasli 1339 (1929–30).

Districts.	Estates.	Receipts. Land, Forest and Miscellaneous revenue.	Debts recovered.	Interest on Government Promissory notes and other securities.	Sale-proceeds of grain.	Amount realized by the sale of properties, such as houses, etc.	Amounts borrowed.	Other items.	Total receipts.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		RS.	RS.	RS.	RS.	RS	RS.	RS.	RS.
Ganjam	Bodokhemidi	2,64,314	912	9,501	44	1,28,148	..	36,960	4,39,879
	Serugada	42,794	8	..	1,397	210	..	95,339	1,39,748
Vizagapatam	Kurupam	1,64,527	9,141	2	1,881	191	35,000	32,368	2,43,110
Kistna	South Valluru, Part I ..	1,32,350	9,074	..	..	247	2,66,000	1,739	4,09,410
North Arcot	Arni	2,37,073	17	..	..	1,308	..	1,103	2,39,501
Salem	Bagalur	25,569	..	251	..	..	..	543	26,363
Coimbatore ..	Ramapatnam	39,531	..	853	2,706	2,985	..	3,609	49,684
	Metratti	12,317	..	..	609	..	..	318	13,244
	Poravipalaiyam	47,026	6,175	..	5,301	2	..	39,420	97,924
Trichinopoly ..	Kudapalli	23,954	(a) 5,952	..	424	181	..	4,826	35,337
	Marungapuri	1,04,520	1,630	1,812	13	7,659	..	8,571	1,24,205
Ramnad	Sivaganga	13,93,218	239	..	47,031	14,453	..	2,90,325	17,45,266
	Mannarkottai	17,306	..	..	619	35	..	101	18,063
Tinnevelly	Ilaiyarasanendal, Part I ..	20,182	..	1,034	..	42,394	7,585	428	71,623
	Kadambur	13,739	79	92	..	..	..	304	14,214
	Total ..	25,38,422	33,227	13,545	60,025	1,97,813	3,08,585	5,15,954	36,67,571

(a) Includes Rs. 168 paid to a mortgagee out of the amount realized.

Enclosure A to Statement No. IV showing particulars of receipts and charges of the estates under management for fasli 1339 (1929–30)—*cont.*

Districts	Estates.	Charges.								
		Establishment for management and contingencies. (11)	Maramat expenditure. (12)	Government demand (Peshkash, Assessment, cesses and taxes). (13)	Government commission for management. (14)	Allowance to the ward and other members of the family. (15)	Repayment of debts. (16)	Investments. (17)	Other miscellaneous disbursements. (18)	Total charges. (19)
		RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjam	Bodokhemidi	50,458	53,118	50,364	8,085	1,13,985	..	483	1,24,476	4,00,969
	Serugada	4,426	..	11,695	..	7,857	..	2,029	46,715	72,722
Vizagapatam	Kurupam	34,780	11,890	30,487	4,293	19,722	1,14,160	458	45,286	2,61,076
Kistna	South Valluru, Part I ..	17,684	4,881	21,753	3,393	18,711	2,91,889	..	19,739	3,78,050
North Arcot	Arni	28,162	23,855	30,539	5,493	61,143	63,703	..	27,478	2,40,373
Salem	Bagalur	3,608	887	8,879	676	7,910	..	2,454	1,888	26,302
Coimbatore ..	Ramapatnam	7,161	7,831	7,049	1,047	24,267	3,000	3,862	4,758	58,975
	Metratti	1,560	970	3,345	317	3,512	..	2,500	523	12,727
	Poravipalaiyam	6,395	4,450	10,075	1,380	9,824	1,830	4,500	61,990	1,00,444
Trichinopoly ..	Kudapalli	1,712	931	3,207	608	5,338	17,210	..	4,454	33,460
	Marungapuri	23,476	15,237	29,058	2,846	33,638	2,868	8,070	20,306	1,35,499
Ramnad	Sivaganga	2,30,237	1,28,637	4,20,040	13,614	1,73,081	4,25,287	619	3,11,534	17,03,049
	Mannarkottai	1,942	1,465	5,755	419	2,526	5,341	110	739	18,297
Tinnevelly	Ilaiyarasanendal, Part I ..	2,392	351	8,313	531	2,251	54,750	976	1,316	70,880
	Kadambur	1,731	..	5,288	311	4,019	..	700	1,054	13,103
	Total ..	4,15,724	2,54,503	6,45,847	43,013	4,87,784	9,80,038	26,761	6,72,256	35,25,926

APPENDIX F.

Enclosure B to Statement No. IV showing the expenditure on maramat works in the estates under management including trust institutions for fasli 1339 (1929–30).

Districts.	Estates.	Irrigation works.		Buildings.		Roads and other works.	Establishment and contingencies.	Total expenditure.	Allotment in the budget including subsequent modifications.	Percentage of expenditure to allotment	Value of work done but not paid for within the fasli.	Percentage of columns (9) and (12) to column (10).
		New works.	Repairs.	New works.	Repairs.							
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
		RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.		RS.	
Ganjam ..	Bodokhemidi	12,709	15,131	14,087	3,447	3,086	4,702	53,162	54,446	97·6	3,949	over 100
	Serugada	..	..	..	..	..	..	..	(a) 2,000	..	..	..
Vizagapatam ..	Kurupam	..	6,510	1,176	2,424	877	1,776	12,763	20,757	61·4	2,000	71·1
Kistna	South Valluru, Part I ..	..	3,651		1,229	1	..	4,881	4,882	100	..	100
North Arcot ..	Arni	..	10,033	..	9,946	1,601	2,275	23,855	23,855	100	..	100
Salem	Bagalur	..	887	..	..	..	..	887	1,500	59·1	..	59·1
Coimbatore ..	Ramapatnam	..	1,603	..	1,916	2,386	1,926	7,831	9,107	86	..	86
	Metratti	..	60	290	403	75	142	970	1,235	78·5	242	98·1
	Poravipalaiyam	..	1,466	..	1,633	657	782	4,538	5,431	83·5	..	83·5
Trichinopoly ..	Kudapalli	..	261	..	861	137	..	1,259	1,528	82·4	..	82·4
	Marungapuri	..	6,002	2,733	5,084	3,135	2,151	19,105	20,496	93·2	..	93·2
Ramnad ..	Sivaganga	12,791	1,02,130	13,563	21,712	3,906	30,320	1,84,422	1,99,221	92·5	1,809	93·4
	Mannarkottai	..	1,310	..	155	..	..	1,465	1,465	100	..	100
Tinnevelly ..	Ilaiyarasanendal, Part I ..	..	..	..	351	..	..	351	360	97·5	..	97·5
	Kadambur	..	..	..	..	..	..	..	(b) 1,785	..	..	..
	Total ..	25,500	1,49,044	31,849	49,161	15,861	44,074	3,15,489	3,48,068	90·6	8,000	92·9

(a) The services of the Overseer sanctioned could not be secured within the fasli.
(b) Not spent owing to unexpected rains.

APPENDIX G.

No. V-A.—Statement showing the debts other than arrears of rent covered by bonds due to the estates under management for fasli 1339 (1929–30).

Districts.	Estates.	Debts as per last year's accounts.	Loans newly granted.	Debts newly brought to account during the year.	Interests and costs accrued during the year.	Total.	Debts collected.	Debts written off.	Total.	Balance at the end of the fasli.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		RS.		RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjam ..	Bodokhemidi	18,261	..	(c) 80	179	18,520	912	..	912	17,608
	Serugada	37,322	..	3,654	..	40,976	8	..	8	40,968
Vizagapatam ..	Kurupam	(a) 38,055	..	7,275	9,022	54,352	9,141	2,470	11,611	42,741
Kistna	South Valluru, Part I ..	(a) 6,73,597	..	..	..	6,73,597	9,074	..	9,074	6,64,523
North Arcot ..	Arni	21	..	..	17	38	17	..	17	21
Salem	Bagalur	..	..	..	..	..	..	..	..	..
Coimbatore	Ramapatnam	..	..	..	..	..	..	..	..	..
	Metratti	..	..	..	..	..	..	..	..	..
	Poravipalaiyam	40,026	..	5,900	610	46,536	6,175	151	6,326	40,210
Trichinopoly	Kudapalli	41,433	..	..	..	41,433	5,784	1,744	7,528	33,905
	Marungapuri	(b) 45,469	..	..	2,641	48,110	1,630	8,464	10,094	38,016
Ramnad ..	Sivaganga	158	..	281	346	785	239	..	239	546
	Mannarkottai	1,300	..	..	..	1,300	..	..	..	1,300
Tinnevelly ..	Ilaiyarasanendal, Part I ..	..	..	..	..	..	..	..	..	..
	Kadambur	1,933	..	..	29	1,962	79	..	79	1,883
	Total ..	8,97,575	..	17,190	12,844	9,27,609	33,059	12,829	45,888	8,81,721

(a) Revised figure. (b) Difference of Re. 1 is due to rounding. (c) Cash value of grain debts.

APPENDIX H.

No. V-B.—Statement showing the debts due by the *estates under management* for fasli 1339 (1929–30).

Districts.	Estates.	Debts as per last year's account.	Debts newly contracted.	Debts newly brought to account during the year.	Interest and costs accrued and decreed during the year.	Total.	Debts paid off.	Debts struck off.	Total.	Remainder due by the estates at the end of the fasli.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjam ..	Bodokhemidi ..	..	..	..	..	..	..	..	..	..
	Serugada	..	..	..	..	..	..	..	..	..
Vizagapatam ..	Kurupam	3,51,262	35,000	88	20,555	4,06,905	(b) 1,13,861	5,879	1,19,740	2,87,165
Kistna	South Valluru, Part I.	3,67,597	2,66,000	..	16,617	6,50,214	2,91,889	47,600	3,39,489	3,10,725
North Arcot ..	Arni	2,25,426	..	..	7,474	2,32,900	(c) 50,812	5,414	56,226	1,76,674
Salem	Bagalur	34,659	..	..	2,079	36,738	..	..	..	36,738
Coimbatore ..	Ramapatnam	3,000	..	..	..	3,000	3,000	..	3,000	..
	Metratti	2,500	..	..	..	2,500	..	..	..	2,500
	Poravipalaiyam ..	25,000	..	80	1,750	26,830	1,830	..	1,830	25,000
Trichinopoly ..	Kudapalli	(a) 66,958	..	3,710	3,869	74,537	17,210	..	17,210	57,327
	Marungapuri	2,397	..	4,244	..	6,641	2,868	132	3,000	3,641
Ramnad ..	Sivaganga	4,02,100	..	456	25,214	4,27,770	4,25,287	..	4,25,287	2,483
	Mannarkottai	28,917	..	..	1,660	30,577	5,341	..	5,341	25,236
Tinnevelly ..	Ilaiyarasanendal, Part I	50,600	7,585	..	3,750	61,335	54,750	..	54,750	6,585
	Kadambur	1,500	..	..	..	1,500	..	..	..	(d) 1,500
	Total ..	15,61,316	3,08,585	8,578	82,968	19,61,447	9,66,848	59,025	10,25,873	9,35,574

(a) Revised figure now reported.
(b) Excludes Rs. 298-15-8 paid to the Imperial Bank of India in excess of the interest that fell due.
(c) Excludes Rs. 12,891 paid before the close of fasli 1338 but after the close of treasury accounts in June 1929.
(d) Due only in fasli 1340.

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