Goverment of madras

Revenue Department.

G.O.No. 547 1st March 1938

Court of Wards

Admn. Report

1937-38

Government of Madras

REVENUE DEPARTMENT

G.O. No. 547, 1st March 1939

Court of Wards—Administration Report—Fasli 1347—Recorded.

READ—the following paper :—

Proceedings from the Court of Wards, No. 3, Press, dated 27th January 1939.

Order—No. 547, Revenue, dated 1st March 1939.

Recorded.

(By order of His Excellency the Governor)

B. G. HOLDSWORTH,
Secretary to Government.

To the Court of Wards.
" Public Department.
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Court of Wards, Madras

Procgs. No. 3, Press, 27th Jan. 1939

Court of Wards—Administration report—Fasli 1347—Submitted to Government.

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F. W. STEWART, Esq., M.C., C.I.E., I.C.S.,
Commissioner of Land Revenue.

D. N. STRATHIE, Esq., C.I.E., I.C.S.,
Commissioner of Excise and Separate Revenue.

T. AUSTIN, Esq., I.C.S.,
Commissioner of Land Revenue and Settlement.

Resolution—No. 3, Press, dated 27th January 1939.

The Court submits to Government its report on the administration of the estates under its management for fasli 1347 ending 30th June 1938.

(True extract)

S. VENKATESWARAN,
Secretary.

To the Secretary to Government, Revenue Department (with report, its appendices and a file of Collectors' reports).

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APPENDIX.

ONE

ADMINISTRATION REPORT OF THE ESTATES UNDER THE COURT OF WARDS IN THE MADRAS PRESIDENCY FOR FASLI 1347 (1937–38).

1. *Estates under management.*—There were 12 estates under the Court's management at the beginning of fasli 1347. Two estates, Poravipalaiyam and Arni, were handed over to the proprietors on 1st July 1937 and 31st December 1937, respectively. Two estates, Pappanad in the Tanjore district and Doddappanaickanur in the Madura district, came under the Court's management on 6th November 1937 and 8th June 1938, respectively. The Raja of Vizianagram died on 26th October 1937 and a fresh notification was issued continuing the superintendence of the estate on behalf of his son who is a minor. There were thus twelve estates under the Court's superintendence at the end of fasli 1347.

2. *Estates handed over.*—(i) The Poravipalaiyam estate was under the Court's management for eleven years during which period the entire debt of Rs. 69,417 (including interest) was cleared. Out of Rs. 62,905 being the debts due to the estate, a sum of Rs. 41,831 was recovered and a sum of Rs. 20,570 was written off as irrecoverable. A sum of Rs. 28,821 was spent on maramat works. When the estate came under the Court's management, its annual income was Rs. 32,156 and 5,855 paras of paddy, while at the time of rendition the income was Rs. 39,023 and 8,974 paras of paddy; the cash balance at the time of assumption was Rs. 43 while it was Rs. 7,095 at the time of the rendition. An amount of Rs. 10,000 was spent on the ward's marriage. A block of 103 acres of land known as Naduppuni lands yielding an annual income of Rs. 2,000 was purchased for the estate in court auction.

(ii) The Arni estate came under the management of the Court of Wards in 1916 on an application made by the late Jagirdar under section 18 of Madras Act I of 1902; on his death in 1931 it was continued under the Court's management under section 57 of the Act. The present Jagirdar succeeded his father and to prevent the attachment and sale of a certain portion of the partible properties in execution of a decree he also made an application under section 18 of the Court of Wards Act and was made a ward by an order of the Government in 1932. The estate thus remained under the management of the Court of Wards for 21 years and 4 months.

During this period, a sum of Rs. 12,34,978 was spent on the complete discharge of debts and a cash balance of Rs. 10,132–1–7 was handed over to the Jagirdar on rendition. The beriz of the estate increased from Rs. 2,09,691 at the time of assumption to Rs. 2,30,102 at the time of rendition. The irrigation sources were improved at a total cost of Rs. 4,39,038. Further a sum of Rs. 1,20,232 was spent on maintenance and improvement of buildings and a further sum of Rs. 14,896 on other works such as repairs to roads, temples, choultries, etc. Thus during the period of the Court's management, the estate was improved in every direction.

3. *Season.*—The season was on the whole favourable in Marungapuri, Kudapalli and Kadambur. It was not satisfactory in the other estates.

4. *Holdings.*—The total area of the tenants' holding in all the estates (excluding as usual the rented villages) was 1,110,968 acres as against 1,109,296 acres in fasli 1346. Excluding Arni and Poravipalaiyam which were handed over and Pappanad and Doddappanaickanur which came under the Court's management about the middle and the end of the fasli, the area of the holdings in the remaining estates was 1,100,478 acres against 1,047,211 acres in fasli 1346. The increase was mainly in the holdings in Vizianagram and Ramnad estates.

5. *Cultivation.*—The percentage of cultivation to holdings in all the estates was 85 against 88·3 in fasli 1346. The percentages were above 70 in seven estates and below 70 in Mandasa (67·7), Pappanad (66), Marungapuri (66) and Singampatti (58). The unfavourable character of the season was mainly responsible for the low percentage in Singampatti.

6. *Demand of estates.*—The gross demand of all the estates in the fasli amounted to Rs. 48·08 lakhs, and the net demand to Rs. 47·80 lakhs, the remission under all the heads being Rs. 0·28 lakh. Excluding the two restored estates of Arni and Poravipalaiyam and Pappanad and Doddappanaickanur estates which came under management about the middle and the end of the fasli, the gross demand of the remaining estates was Rs. 47·71 lakhs against Rs. 45·82 lakhs in fasli 1346. The increase in the gross demand of the fasli was largely due to the inclusion of the figures relating to the joint family property in the Vizianagram estate. Among the estates that were under the Court's management both in faslis 1346 and 1347 there was an increase of Rs. 2·76 lakhs in the net demand of fasli 1347 which is the net result of increases in seven estates and decreases in the remaining three estates.

There was increase in Kurupam (Rs. 3,384) due to the inclusion of costs and interest in suits decreed during the year and in Vizianagram (Rs. 76,728) due to the inclusion of the amount relating to the Joint Family property and in Kudapalli (Rs. 4,060) due to the collection of premia during sales of lands on darkhast and to the collection of Court costs and interest which accrued on the outstanding balance of previous faslis. The large increase in Singampatti (Rs. 30,047) was due to the receipt in the fasli of the annuity due from the Bombay Burma Trading Corporation for the previous fasli. There was a decrease in demand in Mandasa by Rs. 17,507 and in South Valluru, Part I, by Rs. 3,078 and in Ramnad by Rs. 55,782. The decrease in Mandasa was due to decrease of the income in kind consequent on the partial failure of the crop in the fasli for want of timely and sufficient rainfall. The decrease in South Valluru, Part I was also due to the unfavourable character of the season. The decrease in Ramnad was due to the fall in price and total yield of paddy.

7. *Demand, collection and balance—Current.*—Out of the net demand of Rs. 47·80 lakhs, Rs. 28·86 lakhs were collected and Rs. 0·08 lakh written off leaving a balance of Rs. 18·86 lakhs at the close of the fasli. Excluding the subsequent collections and remissions and the amount recommended to be written off after the close of the fasli, the net recoverable balance on the 1st of October 1938 was Rs. 16·16 lakhs or 33·8 per cent of the demand. The statement below compares the percentage of balance in each estate for fasli 1347 with that of fasli 1346.

Estate.	Fasli 1346.	Fasli 1347.	Estates.	Fasli 1346.	Fasli 1347.
Mandasa	12·5	29·5	Marungapuri	17·8	9·7
Vizianagram ..	37·0	41·5	Kudapalli	12·4	21·7
Kurupam	38·7	35·0	Ramnad	27·0	26·3
South Valluru, Part I	5·9	6·4	Kadambur	..	..
Bagalur	22·2	7·9	Singampatti	17·0	15·0
Pappanad	..	51·0			

There was improvement in collection in Kurupam, Bagalur, Marungapuri, Ramnad and Singampatti. The balance is above 10 per cent in seven estates, Mandasa (29·5), Vizianagram (41·5), Kurupam (35), Pappanad (51), Kudapalli (21·7), Ramnad (26·3) and Singampatti (15). The heavy balances are due to the adverse seasonal conditions and the introduction of Madras Act IV of 1938 which by giving time to the ryots for payment of rent for fasli 1347 retarded the collection work to some extent. In Mandasa, the bulk of the outstanding balance is covered by suits to be filed and by amounts collectable by persuasion. As it had done in fasli 1346, the Court granted for fasli 1347 a remission of one-third of the rent for all lands in the 28 settled villages of the estates and in addition a remission of one sixth of the assessment on all the lands in the settled villages where the yield of paddy crops was two annas and less. The Sub Collector has been requested to instruct the manager to take all steps for the early realization of the balance. In Vizianagram, the bulk of the balance is covered by suits, execution proceedings and *takarars* and by amounts collectable by persuasion. The heavy balance in Pappanad was due to the failure of groundnut crop (one of the chief crops in this estate) for want of timely rains. In Kudapalli the heavy balance was due to the failure by lessees of mango and cocoanut topes to pay the lease amount, on account of the fall both in the yield and in the prices of mango and cocoanuts. In Ramnad, the heavy balance was due to the inability of the ryots to pay the arrear and the current dues together in one fasli, to the difficulties in realizing rents from the under-tenure holders and to the fact that many of the ryots were misled by the mischievous propaganda conducted in connexion with the Madras Agriculturists' Relief Act. To watch the collection work in the estate, the Court has prescribed monthly progress reports. In Singampatti the heavy balance was due to the general failure of the 'car' (winter) crop and poor collection work. Necessary instruction has been issued to the manager for the realization of the dues.

8. *Demand, collection and balance—Arrears.*—The arrear demand at the beginning of the fasli was Rs. 49·78 lakhs of which Rs. 37·81 lakhs were outstanding at its close. The arrear balance was nil in Kadambur, Rs. 2,494 in Kudapalli, Rs. 3,391 in Bagalur and Rs. 4,427 in Singampatti. The balances were large in Vizianagram (Rs. 21,94,590), Mandasa (Rs. 1,74,047), Kurupam (Rs. 1,55, 922), South Valluru, Part I (Rs. 38,816), Pappanad (Rs. 43,355), Marungapuri (Rs. 32,905) and Ramnad (Rs. 11,30,647). The heavy balance in Vizianagram includes large amounts which are probably irrecoverable but in respect of which no action could be taken in view of the concession afforded by the Madras Agriculturists' Relief Act. In Mandasa, the bulk of the balance is covered by legal processes, and the poor collection was due partly to unfavourable season and partly to the concessions granted by the same Act. In Kurupam the large balance was due to the same general causes. The bulk of the balance in Marungapuri represents the preassumption decretal dues. The services of the Law Agent who was appointed to assist the Manager in all legal proceedings have been further extended till the end of fasli 1348. In Ramnad also, the bulk of the balance fell due in the preassumption period (fasli 1344 and earlier faslis).

Necessary instructions for improving the collection work in the various estates have been issued in the Court's reviews on the individual reports and the estates' demand, collection and balance statements.

9. *Financial condition.*—The aggregate cash balance at the beginning of the fasli was Rs. 11·96 lakhs. The total cash receipts during the fasli amounted to Rs. 50·37 lakhs. The total cash assets of the fasli were thus Rs. 62·33 lakhs. Deducting the total cash expenditure of Rs. 56·37 lakhs, the cash balance at the close of the fasli was Rs. 5·96 lakhs. Including Government promissory notes, other securities and fixed deposits of the total value of Rs. 0·75 lakh and the estimated value of grain (Rs. 1·65 lakhs) at the end of the fasli, the aggregate closing balance at the credit of the estates was Rs. 8·36 lakhs. The ordinary receipts and charges (Ayan section) of the fasli after excluding the extraordinary items was Rs. 39·00 lakhs and Rs. 49·22 lakhs respectively as shown below :—

		RUPEES IN LAKHS.
Total receipts		50·37
Deduct—		
(1) Debts recovered—Principal only	0·05	
(2) Sale-proceeds of property	0·86	
(3) Amount borrowed	5·50	
(4) Nagadi Jasti	0·20	
(5) Refunds, recoveries and deposits	4·76	
	11·37	
Ordinary receipts	..	39·00

		RUPEES IN LAKHS.
Total charges	..	56·37
Deduct—		
(1) Debts repaid—Principal only	3·22	
(2) Investments	0·28	
(3) Special purchases, donations, special ceremonies, survey charges, etc.	0·55	
(4) Adjustments, refunds, recoveries and advances. ..	3·10	
	7·15	
Ordinary charges	..	49·22

10. *Utilization of Surplus balance.*—The closing balance including investments in Government and other securities and fixed deposits was Rs. 8·36 lakhs. It was over Rs. 5 lakhs in Ramnad and over Rs. 1½ lakhs in Vizianagram. It was Rs. 0·34 lakh in Bagalur, Rs. 0·31 lakh in Mandasa, Rs. 0·24 lakh in Marungapuri, Rs. 0·20 lakh in South Valluru, Part I, Rs. 0·18 lakh in Kurupam and Rs. 0·11 lakh in each of the estates of Pappanad and Kadambur. The funds available after providing for the normal charges of administration during the fasli and non-kist months of the current fasli were utilized either in the purchase of Government securities or the repayment of debts including bank loans.

11. *Agricultural improvements.*—No fresh enterprise was considered or proposed during the fasli. The ryots of the neighbouring villages are making use of the stud bulls maintained in suitable centres in the Vizianagram estate for improving the breed of their cattle. Four Agricultural farms were maintained in that estate and the Superintendent of the farms who is a Graduate in Agriculture did propaganda work. Demonstration regarding improved methods of sowing, transplanting, green manuring, were conducted in the estate for the benefit of the ryots.

12. *Percentage of establishment charges and Government commission to normal receipts.*—The average percentage in the fasli was 21·3 against 17·3 in the previous fasli. In none of the estates, excepting Mandasa, Kurupam, Pappanad and Ramnad has the percentage exceeded 20. It is 26·7 in Mandasa. The Sub-Collector has been asked to effect all possible economy in expenditure in the current fasli so as to keep the percentage as low as possible. The heavy percentage in Pappanad is due to the fact that only the receipts for half of the fasli have been taken into account in arriving at the percentage. It is 23·6 and 33·1 in Kurupam and Ramnad estates which are unsurveyed. Some retrenchment in staff has since been ordered in Ramnad estate.

13. *Maramat works.*—The Court devoted as much attention as possible to this important branch of administration in accordance with the needs of each estate and as far as its finances permitted. The total maramat allotment in all the estates including trust institutions was Rs. 8·51 lakhs. The value of work done amounted to Rs. 7·63 lakhs or 89·6 per cent of the allotment. Except for a

sum of Rs. 8,618 in Mandasa, Rs. 1,640 in Kurupam, Rs. 375 in South Valluru, Part I, Rs. 157 in Marungapuri and Rs. 6,777 in Ramnad, the entire value of work done in the fasli was paid for within the fasli. The total maramat expenditure in the fasli was 13·9 per cent of the total ordinary charges (Rs. 54·65 lakhs) including those of the trust institutions. The percentage of expenditure to allotment in Bagalur was only 36·2 and this was due to the fact that, during the execution of repairs to a tank in the estate, it was found that a revised estimate was necessary so that the work could not be completed in the fasli. The percentage of expenditure to allotment in Singampatti was only 53·7, due to the surrender which had to be made for want of a separate maramat staff to attend to estate work. The financial condition of the estate is such that it cannot afford a separate establishment. The percentage of expenditure to allotment in all other estates except Kudapalli ranged between 86 and 100.

14. *Debts due to the estates.*—The debts due to the several estates under management at the beginning of the fasli amounted to Rs. 31·69 lakhs. No fresh loan was advanced by any estate. Including the debts newly brought to account (Rs. 0·08 lakh) and the interest and costs that accrued during the fasli (Rs. 0·04 lakh), the aggregate amount due was Rs. 31·81 lakhs. Of this Rs. 2·64 lakhs was collected and Rs. 0·09 lakh written off, leaving a balance of Rs. 29·08 lakhs at the end of the fasli. The outstanding balances were large in Vizianagram (Rs. 19·89 lakhs) in South Valluru, Part I (Rs. 6·67 lakhs), in Pappanad (Rs. 1·39 lakhs) and in Ramnad (Rs. 0·70 lakh). Almost the entire debt in South Valluru, Part I estate, was due from the Senior Zamindar undeo the final partition decree of the High Court. The Official Receiver who is administering the Senior Zamindar's property did not declare any dividend during the fasli. The debts due to the Kurupam estate are covered by instalment bonds and decrees. The Zamindar of Chemudu has paid ten instalments of Rs. 3,000 each in part satisfaction of the sum of Rs. 33,000 due by him, leaving a balance of Rs. 3,000. The debts due to Vizianagram estate represent mainly the internal debt due by the Ayan section to the Joint Family Property section of the same estate newly formed. In Ramnad, the ascertainment and settlement of debts is still in progress and the Manager has been asked to report the steps taken to realize the ascertained debts. The Collector has been asked to take prompt steps to realize the debts due to the Pappanad estate.

15. *Debts due by the estates.*—The liabilities of the estates at the beginning of the fasli amounted to Rs. 82·83 lakhs. Including debts newly contracted and brought to account (Rs. 5·78 lakhs) and the interest and costs that accrued during the fasli (Rs. 2·32 lakhs), the total liability amounted to Rs. 90·93 lakhs. Of this, a sum of Rs. 19·70 lakhs was repaid and Rs. 0·13 lakh written off leaving a balance of Rs. 71·10 lakhs at the end of the fasli. Marungapuri and Kadambur had no debts. The outstanding debt in Kudapalli was Rs. 23,401. It exceeded Rs. 40,000 in Kurupam, Bagalur

and Pappanad and Rs. 84,000 in South Valluru, Part I, and a lakh in Mandasa (Rs. 1,12,355) and Singampatti (Rs. 1,21,032). It was over Rs. 35 lakhs in Vizianagram (Rs. 35,62,251) and over Rs. 30 lakhs in Ramnad (Rs. 30,74,641).

Paragraph 19 deals with the encumbered estates of Mandasa, Ramnad, Kurupam, South Valluru, Part I, Bagalur and Singampatti. The debts due by the Mandasa estate are being paid from the surplus income of the estate. In Ramnad, the process of ascertainment and settlement of debts is still proceeding according to the statutory provisions of Madras Act I of 1902. The Collector of Ramnad has been reporting his decisions on the investigated claims to the Court of Wards for its confirmation under section 40 of the Act. The Collector expects to complete the work by 1st April 1939. In Vizianagram, the debts relate to arrears of salaries, wages and loans covered by documents. The total liabilities of the estate were Rs. 52·51 lakhs of which a sum of Rs. 16·89 lakhs was repaid leaving a balance of Rs. 35·62 lakhs. The balance of debts includes the 'Internal debt' of Rs. 19·89 lakhs which the Court has since decided to treat as amount due to the joint family.

16. *Education of the wards.*—The wards of school-going age studied mostly in local schools and colleges. The Vizianagram ward and his brother continued their studies in the St. Aloysius European High School, Vizagapatam. At the instance of theRani of Vizianagram and with the approval of the Government an English tutor, Mr. E. C. N. Adams, B.A. (Hons.), Oxon. has since been appointed for the minor Raja (ward) and his brother with the object of coaching them for Oxford or Cambridge. Two nuns under the direct supervision of the Rani Saheba are in charge of the education of the ward's two sisters. The Kurupam wards continued their studies in the Rajkumar College, Raipur. The Mandasa Ward, who continued as boarder under the care of the warden of the hostel attached to the Madras Christian College at Tambaram, failed in the First-year University class. The Bagalur Poligar's son was promoted and is studying in the second-year University class. The South Valluru ward studied in VI Form partly in the Town High School, Guntur, and partly in the Christian College High School, Madras. He was not sent up to sit for the S.S.L.C. examination. The Pappanad ward was admitted in I Form in the St. Anthony's High School, Tanjore. The senior and junior wards of Kadambur continued their studies in the Board High School, Koilpatti, under the care of their guardian Sri Vedanayaga Mudaliyar. The senior ward was promoted to IV Form and the junior ward to I Form. The Singampatti ward who was instructed by a tutor at Singampatti till February 1938, joined the St. Ignatius Convent High School at Palamcottah. He was promoted to the second class.

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

17. *Suits.*—The two suits in the High Court against the Mandasa estate, one filed by Sri V. Ramachandra Rao and the other by the

illegitimate son of the late Zamindar against the decision of the Sub-Court, Berhampur, are still pending.

The appeal filed by the Kurupam estate against the decision of the Sub-Court, Chicacole, in O.S. No. 74 of 1936 (Puligammi resumption suit) is still pending.

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 are such institutions in Mandasa, Vizianagram, Kurupam, Kudapalli, Marungapuri, Ramnad and Singampatti. Their administration was satisfactory and their financial condition generally good. The Devasthanam section of the Mandasa estate gets a contribution from the Ayan section for the upkeep of schools, a dispensary, etc., attached to it. As this section is not self-supporting, the Court has since decided to transfer the institutions to the management of the Ayan section. The Hindu Religious Endowments Board exercises jurisdiction over the religious institutions. The claims between the Kurupam estate and the Zamindar of Chemudu relating to the mesne profits of Jammadivalasa belonging to Sri Suryanarayanaswami vari temple in the Kurupam estate have not yet been settled and the matter is still under correspondence. The religious and charitable institutions in the Vizianagram estate comprise 112 temples, mosques and choultries of which 83 are endowed and 29 are not endowed. The management of these institutions was improving steadily.

19. *Encumbered estates.*—The provisions of section 45 of Madras Act I of 1902 continued to be in force in the estates of Mandasa, Kurupam, South Valluru, Part I, Ramnad, Singampatti and Bagalur. The debt due by the Mandasa estate at the beginning of the fasli was Rs. 1,14,818 ; adding interest and costs that accrued during the year the total liabilities were Rs. 1,22,586 of which Rs. 10,122 was repaid and Rs. 109 struck off during the fasli. Steps are being taken to discharge the balance with the surplus income of the estate as it becomes available.

The debt due by the Kurupam estate at the beginning of the fasli was Rs. 80,577 ; adding the debts newly brought to account (Rs. 451) and the interest and costs that accrued during the fasli (Rs. 4,084) the total liabilities of the estate were Rs. 85,112 of which Rs. 36,209 was repaid and Rs. 479 struck off during the fasli. Out of the balance of Rs. 48,424 outstanding at the close of the fasli, a sum of Rs. 36,747 was due to the Imperial Bank of India, Madras, and Rs. 2,331 to the Serugada estate in the Orissa Province.

The liabilities of South Valluru, Part I, estate at the beginning of the fasli amounted to Rs. 1,46,629 ; adding the debts newly brought to account (Rs. 63) and the interest and costs (Rs. 7,135) that accrued during the fasli the total liabilities were Rs. 1,53,827 of which Rs. 67,940 was repaid and Rs. 936 struck off leaving a balance of Rs. 84,951.

The only debt due by the Bagalur estate was in favour of Sugan Chand Sowcar of Madras. It was Rs. 39,823 at the beginning of the fasli and including the interest (Rs. 991) that accrued during it the debt due at the end of the fasli amounted to Rs. 40,814. The face value at the end of the fasli of the securities which are being accumulated for the repayment of this debt was Rs. 20,800.

The total liabilities of the Singampatti estate at the beginning of the fasli were Rs. 1,73,825 of which a sum of Rs. 78,123 related to claims for arrears of salaries and wages and companies' bills. Including the debts brought to account (Rs. 225) and the interest (Rs. 8,324) that accrued during the fasli, the liabilities amounted to Rs. 1,82,374 of which Rs. 61,342 was repaid, leaving a balance of Rs. 1,21,032 at the end of the fasli.

In Ramnad the liabilities at the beginning of the fasli amounted to Rs. 29·66 lakhs. Including debts newly contracted (Rs. 1 lakh), debts newly brought to account (Rs. 0·19 lakh) and interest and costs (Rs. 1·05 lakhs) that accrued during the fasli, the total liabilities amounted to Rs. 31·90 lakhs. A sum of Rs. 1·04 lakhs was repaid and Rs. 0·11 lakh struck off, leaving a balance of Rs. 30·75 lakhs at the end of the fasli. The investigation of the claims against the estate is not yet over. The Decree Collector has therefore not yet framed the scheme for repayment of debts.

20. *Miscellaneous*—(*a*) *Schools, dispensaries and other special institutions.*—The Vizianagram estate is maintaining a first-grade Arts College, a High School, a Sanskrit College, a Music College, a hospital known as the Maharaja's Hospital with a Leprosy Clinic, a Gosha Hospital and a Veterinary Hospital. There were three first-class passes in Part III in the Intermediate Examinations and two first-class passes in Part III of the B.A. examinations of the Andhra University. Two of the B.A.'s stood first and second under Part II in the University, of whom the former won a University prize. The Ramnad estate maintains a High School known as the Raja's High School, Ramnad. Four schools and a dispensary were maintained by the Mandasa estate.

(*b*) *Survey.*—A special Revenue Inspector was appointed for three months for maintenance work in the South Valluru, Part I estate. He attended to the maintenance in Koppaka Tana villages. The Kurupam estate has not been surveyed and it cannot spare funds. The Marungapuri estate was surveyed under Act XXVIII of 1861 and its financial condition does not admit of a re-survey being undertaken. Part of the Mandasa estate has not been surveyed and the survey could not be undertaken on account of the financial condition of the estate.

(*c*) *Forests.*—The forests in the Vizianagram estate were worked in accordance with the rules framed under sections 26 and 32 of the Madras Forest Act V of 1882 and those in Kurupam and Marungapuri in accordance with the rules under section 26 of that Act. The forests in Kurupam estate covering an area of about

300 square miles were divided into reserves and unreserves. No blocks were proposed either for afforestation or disafforestation during the fasli.

The agency portion of the forest in Mandasa estate is in the Orissa Province. But the agency and the plains forests are managed together departmentally by the manager at the request of the Orissa Court of Wards. Proposals for reservation of blocks have been framed in pursuance of the orders of the Government extending the provisions of section 26 of the Forest Act to estate forests.

The Vizianagram estate has extensive forests covering an area of 400 square miles of which 231·5 square miles are governed by the provisions of the Madras Forest Act V of 1882. A Government Forest Ranger appointed for this estate as Forest Superintendent, has taken steps to reorganize the forest establishment with reference to the suggestions made by the District Forest Officer in his scheme for the future management of the forests.

Singampatti has a forest covering an area of 87·65 square miles. The working plan drawn up by a special officer was brought into operation on 1st April 1938 and the District Forest Officer assumed control of the forest on the same day. An extent of 8,373·57 acres are under a lease for 99 years for a tea plantation granted in favour of the Bombay-Burma Trading Corporation, Limited.

(*d*) *Alienations.*—In Kurupam, three alienations were resumed and fully assessed. In Vizianagram estate, there were no cases of alienation requiring action. In the one case of alienation in the Ramnad estate referred to in the last year's report, orders were passed sanctioning separate registry and apportionment of peshkash.

The investigation into alienations in Mandasa estate was completed and orders passed in most of the cases.

(*e*) *Important occurrences.*—The Mandasa ward was married to the third daughter of the Raja of Seraikella in June 1938. On the death of the late Raja of Vizianagram on 26th of October 1937, the Court continued management of the estate on account of the minority of his eldest son under G.O. Ms. No. 2209 (Confdl)., Revenue, dated 29th October 1937. The partible properties were also taken under the management on behalf of the ward and his brother in pursuance of G.O. Ms. No. 2468, Revenue, dated 20th November 1937. All arrears of revenue which had accrued by the date of the late Raja's death but remained uncollected were treated as joint family property of the present minor Raja and a new section called the Joint Family Property was formed.

21. *General.*—The general economic situation continued to affect the finances of the several estates as well as the well-being and prosperity of the ryots. The financial stability of the estates was however maintained and the cost of administration was reduced and some progress was made in the repayment of debts. There was an increase of Rs. 13,053 in the value of Government securities.

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 1347 (1937–38).

Districts.	Estates.	Government Orders by which the estates came under the management of the Court of Wards.	Sex of the wards.	Grounds of disability.	The periods during which the estates have been under management.			Ages of the wards at the end of the fasli.			Dates on which the wards attained or will attain majority.
(1)	(2)	(3)	(4)	(5)	(6)			(7)			(8)
					Y.	M.	D.	Y.	M.	D.	
Vizagapatam	Mandasa	Ms. No. 1709, Revenue, dated 28th August 1934.	Male	Minority	3	10	3	20	1	25	5th May 1939.
	Kurupam	Ms. No. 1031, Revenue, dated 25th June 1926.	Do.	Do.	12	0	5	18	10	9	22nd August 1940.
	Vizianagram	No. 466-S, Public, dated 25th October 1935, Ms. No. 2209, Revenue (Confidential), dated 29th October 1937 and Ms. No. 2468, Revenue (Confidential), dated 20th November 1937.	Do.	* Section 9 (*d*) of the Court of Wards Act—Minority.	2	8	6	14	2	0	1st May 1945.
Kistna	Sub-Valluru, Part I.	No. 1119, Revenue, dated 23rd July 1924.	Do.	Minority	13	10	27	20	2	4	26th April 1939.
Salem	Bagalur	No. 463, Revenue, dated 16th February 1917, and Ms. No. 964, Revenue, dated 30th May 1922.	Do.	At the proprietor's request for discharge of debts.	21	4	0	About 43 years.			..
Tanjore	Pappanad	Ms. No. 2268, Revenue (Confidential), dated 6th November 1937.	Do.	Minority	0	7	25	13	2	14	17th April 1946.

* Until 26th October 1937.

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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 1347 (1937–38)—*cont.*

Districts.	Estates.	Government Orders by which the estates came under the management of the Court of Wards.	Sex of the wards.	Grounds of disability.	The periods during which the estates have been under management. Y.	M.	D.	Ages of the wards at the end of the fasli. Y.	M.	D.	Dates on which the wards attained or will attain majority.
(1)	(2)	(3)	(4)	(5)	(6)			(7)			(8)
Trichinopoly.	Marungapuri.	No. 1336, Revenue (Confidential), dated 11th July 1927.	Female ..	Sex	10	11	20	43	7	22	..
	Kudapalli ..	Ms. No. 2923, Revenue, dated 18th December 1919, and Ms. No. 960, Revenue, dated 20th May 1927.	Do. ..	Debts	18	6	0	27	10	4	..
Madura ..	Doddappa-paikanoor.	Ms. No. 1476, Revenue (Confidential), dated 8th June 1938, and Ms. No. 1735, Revenue (Confidential), dated 8th July 1938.	Male ..	Minority	0	0	27	11	5	6	25th January 1948.
Ramnad ..	Ramnad ..	Ms. No. 1749, Revenue, dated 31st July 1935.	Do. ..	At the proprietor's request for discharge of debts.	2	11	1	29	0	0	..
Tinnevelly ..	Kadambur ..	Ms. No. 775, Revenue, dated 25th April 1927.	Do. ..	Minority	11	2	6	14	9	28	3rd September 1944.
	Singampatti ..	Ms. No. 394, Revenue, dated 22nd February 1936.	Do. ..	Do.	2	4	8	6	9	3	27th September 1952.

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 1347 (1937–38).

Districts.	Estates.	Area of estates.	Number of villages. Ryoti or joint rent.	Rented to middlemen whether paying rent in money or in kind.	Partly ryoti and partly rented.	Inam or shrotriyam.	Total.	Holdings and cultivation. Holdings.	Actual cultivation.	Percentage of cultivation to holdings.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		SQ. MLS.						ACS.	ACS.	
Vizagapatam ..	Mandasa	129·53	134	5	..	(a) 27	166	28,099	19,026	67·7
	Kurupam	(b) 700·00	103	153	..	47	303	49,558	36,334	73·8
	Vizianagram ..	(c) 2,334·76	1,121	..	..	321	1,442	467,295	(d) 467,295	100·0
Kistna ..	South Valluru, Part I	57·11	23	..	..	2	25	23,896	17,248	72·2
Salem	Bagalur	40·00	49	9	3	28	89	13,542	13,000	96·0
Tanjore ..	Pappanad ..	32·1	20	..	..	16	36	10,490	6,936	66·0
Trichinopoly ..	Marungapuri ..	177·90	..	79	..	..	79	41,488	27,335	66·0
	Kudapalli ..	..	..	..	..	..	..	240	239	99·6
Ramnad ..	Ramnad	2,351·00	564	777	5	832	2,178	460,354	345,000	74·96
Tinnevelly ..	Kadambur ..	(e) 24·22	12	1	..	..	13	13,133	10,707	81·5
	Singampatti ..	115·5	2	..	..	..	2	2,870	1,654	58·0
	Total ..	5,962·12	2,028	1,024	8	1,273	4,333	1,110,968	944,774	85

(a) Includes seven Savara villages.
(b) Including endowment section.
(c) Includes the areas of private estate.
(d) Adopted provisionally.
(e) Increase due to increase in tenants' holdings.

APPENDIX C.

No. III.—Statement showing the demand, collection and balance of the estates under management for fasli 1347 (1937–38).

Districts.	Estates.	Land, forest and miscellaneous revenue.	*Deduct*—Remission.	Net revenue.	Net demand of previous fasli.	Difference.	Collection.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		RS.	RS.	RS.	RS.	RS.	RS.
Vizagapatam ..	Mandasa ..	2,14,249	..	2,14,249	2,31,756	— 17,507	1,10,920
	Kurupam ..	1,76,554	..	1,76,554	1,73,170	+ 3,384	1,02,671
	Vizianagram ..	(a) 30,21,417	11,938	30,09,479	29,32,751	+ 76,728	18,40,104
Kistna ..	South Valluru, Part I ..	1,11,238	1,710	1,09,528	1,12,606	— 3,078	1,00,104
Salem ..	Bagalur ..	27,120	1,163	25,957	24,808	+ 1,149	23,164
Tanjore ..	Pappanad ..	36,796	..	36,796	..	+ 36,796	17,863
Trichinopoly ..	Marungapuri ..	94,749	460	94,289	93,896	+ 393	78,355
	Kudapalli ..	16,020	..	16,020	11,960	+ 4,060	11,762
Ramnad ..	Ramnad ..	10,20,136	7,700	10,12,436	(b) 10,68,218	— 55,782	5,28,694
Tinnevelly ..	Kadambur ..	14,003	214	13,789	13,730	+ 59	13,789
	Singampatti ..	75,288	4,233	71,055	41,008	+ 30,047	58,945
	Total ..	48,07,570	27,418	47,80,152	47,03,903	+ 76,249	28,86,371

(a) Figures against Vizianagram include those of joint family property and private estate.

(b) Represents revised figure.

No. III.—Statement showing the demand, collection and balance of the estates under management for fasli 1347 (1937–38)—*cont.*

Districts.	Estates.	Amount written off.	Balance at the end of the fasli.	Net recoverable balance on the date of the Collector's report excluding collections, remission and amounts recommended to be written off after the close of the fasli.	Percentage of column (11) to column (5).	Arrear demand.	Arrear balance at the end of the fasli.
		(9)	(10)	(11)	(12)	(13)	(14)
		RS.	RS.	RS.		RS.	RS.
Vizagapatam ..	Mandasa ..	..	1,03,329	63,415	29·5	2,22,547	1,74,047
	Kurupam ..	135	73,748	73,242	41·5	2,00,137	1,55,922
	Vizianagram ..	7,184	11,62,191	11,62,191	35·0	29,40,150	21,94,590
Kistna ..	South Valluru, Part I ..	958	8,466	7,028	6·4	53,974	38,816
Salem ..	Bagalur ..	..	2,793	2,049	7·9	14,157	3,391
Tanjore ..	Pappanad ..	..	18,933	18,867	51·0	85,905	43,355
Trichinopoly ..	Marungapuri ..	57	15,877	9,155	9·7	48,986	32,905
	Kudapalli ..	..	4,258	3,472	21·7	3,307	2,494
Ramnad ..	Ramnad ..	..	4,83,742	2,66,246	26·3	13,98,512	11,30,647
Tinnevelly ..	Kadambur ..	..	..	..	..	48	..
	Singampatti ..	..	12,110	10,360	15·0	10,233	4,427
	Total ..	8,334	18,85,447	16,16,025	33·8	49,77,956	37,80,594

APPENDIX D.

No. IV.—Financial statement of receipts and charges of the estates under management for fasli 1347 (1937–38).

Districts.	Estates.	Amounts to the credit of the estates at the beginning of fasli 1347. Government promissory notes and fixed deposits.	Cash.	Value of grain.	Total.	Total cash receipts.	Total of columns (4) and (7).	Total charges.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		RS.	RS.	RS.	RS.	RS.	RS.	RS.
Vizagapatam ..	Mandasa	..	32,099	29,824	61,923	1,42,252	1,74,351	1,67,086
	Kurupam	..	21,197	1,655	22,852	1,85,594	2,06,791	1,91,023
	Vizianagram	45,729	(a) 5,72,222	..	6,17,951	31,38,447	37,10,669	35,85,915
Kistna	South Valluru, Part I	..	40,296	..	40,296	1,12,929	1,53,225	1,32,938
Salem	Bagalur	15,800	(b) 3,982	..	19,782	36,515	40,497	27,240
Tanjore	Pappanad	..	..	..	..	20,317	20,317	16,270
Trichinopoly ..	Marungapuri	..	15,559	..	15,559	1,01,382	1,16,941	92,701
	Kudapalli	..	1,453	54	1,507	13,038	14,491	8,761
Ramnad	Ramnad	1,64,492	(b) 4,93,249	2,26,518	8,84,259	11,89,982	16,83,231	13,10,652
Tinnevelly ..	Kadambur	4,200	5,646	..	9,846	14,461	20,107	13,749
	Singampatti	..	10,563	203	10,766	82,082	92,645	90,989
	Total ..	2,30,221	11,96,266	2,58,254	16,84,741	50,36,999	62,33,265	56,37,324

(a) Includes the amount relating to joint family property.

(b) Represents revised figure.

No. IV.—Financial statement of receipts and charges of the estates under management for fasli 1347 (1937–38)—*cont.*

Districts.	Estates.	Balance to the credit of the estates at the close of fasli 1347. Government promissory notes 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.	
Vizagapatam ..	Mandasa	..	7,265	23,990	31,255	— 30,668	26·7
	Kurupam	..	15,768	1,763	17,531	— 5,321	23·6
	Vizianagram	46,026	1,24,754	..	1,70,780	— 4,47,171	17·5
Kistna	South Valluru, Part I	..	20,287	..	20,287	— 20,009	15·1
Salem	Bagalur	20,800	13,257	..	34,057	+ 14,275	11·6
Tanjore	Pappanad	..	4,047	7,215	11,262	+ 11,262	30·5
Trichinopoly ..	Marungapuri	..	24,240	..	24,240	+ 8,681	18·0
	Kudapalli	..	5,730	64	5,794	+ 4,287	10·9
Ramnad	Ramnad	4,000	3,72,579	1,31,880	5,08,459	— 3,75,800	33·1
Tinnevelly ..	Kadambur	4,400	6,358	..	10,758	+ 912	19·5
	Singampatti	..	1,656	275	1,931	— 8,835	13·0
	Total ..	75,226	5,95,941	1,65,187	8,36,354	— 8,48,387	21·3

APPENDIX E.

Enclosure A to Statement No. IV showing particulars of receipts and charges of the estates under management for fasli 1347 (1937–38).

Districts. (1)	Estates. (2)	Receipts. Land, forest and miscellaneous revenue. (3)	Debts recovered. (4)	Interest on Government promissory notes. (5)	Sale-proceeds of grain. (6)	Amount realized by the sale of properties, such as houses, etc. (7)	Amount borrowed. (8)	Other items. (9)	Total receipts. (10)
		RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Vizagapatam ..	Mandasa	1,14,918	..	..	15,715	3,080	..	8,539	1,42,252
	Kurupam	1,40,269	7,038	3	1,611	286	..	36,387	1,85,594
	Vizianagram	23,94,597	..	1,004	..	16,711	4,50,000	2,76,135	31,38,447
Kistna	South Valluru, Part I ..	1,06,412	..	..	..	21	..	6,496	1,12,929
Salem	Bagalur	34,619	..	596	..	..	..	1,300	36,515
Tanjore	Pappanad	14,804	210	..	702	707	..	3,894	20,317
Trichinopoly ..	Marungapuri	92,844	60	..	..	43	..	8,435	1,01,382
	Kudapalli	1,316	..	..	11,028	..	..	694	13,038
Ramnad	Ramnad	5,67,594	1,277	..	2,31,544	48,357	1,00,000	2,41,210	11,89,982
Tinnevelly ..	Kadambur	13,823	..	132	..	3	..	503	14,461
	Singampatti	55,220	61	..	9,278	16,498	..	1,025	82,082
	Total ..	35,36,416	8,646	1,735	2,69,878	85,706	5,50,000	5,84,618	50,36,999

Enclosure A to Statement No. IV showing particulars of receipts and charges of the estates under management for fasli 1347 (1937–38)—*cont.*

Districts.	Estates.	Charges. Establishment for management. (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)	Investment. (17)	Other miscellaneous disbursements. (18)	Total charges. (19)
		RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Vizagapatam ..	Mandasa	30,810	4,989	43,694	4,385	7,527	10,122	61	65,498	1,67,086
	Kurupam	30,906	11,105	30,009	3,431	28,731	36,209	4,880	45,752	1,91,023
	Vizianagram	3,94,689	3,44,494	8,24,306	49,647	5,16,466	1,95,775	16,848	12,43,690	35,85,915
Kistna	South Valluru, Part I ..	13,234	3,596	20,167	2,827	13,387	67,891	638	11,198	1,32,938
Salem	Bagalur	3,395	337	9,127	693	6,125	..	4,489	3,074	27,240
Tanjore	Pappanad	4,744	403	617	..	3,819	1,794	..	4,893	16,270
Trichinopoly ..	Marungapuri	14,416	11,180	28,961	2,353	19,052	5,576	1,058	10,105	92,701
	Kudapalli..	1,032	399	2,753	316	3,195	..	..	1,066	8,761
Ramnad	Ramnad	2,28,967	2,74,029	4,05,604	36,997	85,434	93,964	..	1,85,657	13,10,652
Tinnevelly ..	Kadambur	2,389	76	5,396	334	4,850	..	196	508	13,749
	Singampatti	5,879	2,335	12,821	767	5,719	61,342	..	2,126	90,989
	Total ..	7,30,461	6,52,943	13,83,455	1,01,750	6,94,305	4,72,673	28,170	15,73,567	56,37,324

APPENDIX F.

Enclosure B to Statement No. IV showing the expenditure on maramat works in the estates under management including trust institutions for fasli 1347 (1937–38).

Districts.	Estates.	Irrigation works. New works.	Irrigation works. Repairs.	Buildings. New works.	Buildings. Repairs.	Road and other works.	Establishment and contingencies.	Total expenditure.	Allotment in the budget including subsequent modification.	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).
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
		RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.		RS.	
Vizagapatam ..	Mandasa	391	1,718	173	2,007	862	1,493	6,644	16,343	40·6	8,618	93·3
	Kurupam	..	2,413	..	7,145	443	1,526	11,527	13,405	85·9	1,640	98·2
	Vizianagram	..	2,50,772	3,947	92,707	9,509	46,813	4,03,748	4,60,390	87·6	..	87·6
Kistna ..	South Valluru, Part I ..	..	2,720	..	672	..	204	3,596	3,971	90·0	375	100·0
Salem ..	Bagalur	..	150	..	167	..	20	337	960	36·2	..	36·2
Tanjore	Pappanad	..	138	..	265	..	..	403	403	100·0	..	100·0
Trichinopoly ..	Marungapuri	..	9,474	47	2,394	1,081	1,026	14,022	16,583	84·5	157	85·5
	Kudapalli..	..	120	..	550	..	..	670	970	69·0	..	69·0
Ramnad ..	Ramnad	1,00,432	1,67,523	9,219	4,728	881	36,363	3,19,146	3,33,390	95·7	6,777	97·7
Tinnevelly ..	Kadambur	..	76	..	..	..	..	76	76	100·0	..	100·0
	Singampatti	..	469	..	1,997	70	..	2,536	4,720	53·7	..	53·7
	Total ..	1,00,823	4,35,573	13,386	1,12,632	12,846	87,445	7,62,705	8,51,211	89·6	17,567	91·7

APPENDIX G.

No. V-A.—Statement showing the debts other than arrears of rent, covered by bonds, etc., due to the estates under management for fasli 1347 (1937–38).

Districts.	Estates.		Debts as per last year's account.	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.	RS.
Vizagapatam ..	Mandasa		10,644	..	..	2,636	13,280	..	1,280	1,280	12,000
	Kurupam	(a)	37,485	..	..	740	38,225	7,038	7,444	14,482	23,743
	Vizianagram ..	(b)	22,43,125	..	..	..	22,43,125	2,54,410	..	2,54,410	19,88,715
Kistna ..	South Valluru, Part I.		6,66,951	..	..	..	6,66,951	..	..	..	6,66,951
Salem ..	Bagalur		..	..		..	..	..	..	..	..
Tanjore	Pappanad		1,40,162	..	..	..	1,40,162	210	498	708	1,39,454
Trichinopoly ..	Marungapuri		6,825	..	..	362	7,187	60	..	60	7,127
	Kudapalli		..	..	..	..	..	..	..	..	..
Ramnad	Ramnad		64,132	..	7,860	..	71,992	2,034	79	2,113	69,879
Tinnevelly	Kadambur		..	..	..	..	..	..	..	..	..
	Singmapatti		..	..	..	..	..	..	..	..	..
	Total ..		31,69,324	..	7,860	3,738	31,80,922	2,63,752	9,301	2,73,053	29,07,869

(a) Revised figure.

(b) Represents the debts due to joint family property.

APPENDIX H.

V-B.—Statement showing the debts due by the estates under management for fasli 1347 (1937–38).

Districts.	Estates.	Debts as per last year's accounts.	Debts newly contracted.	Debts newly brought to account during the year.	Interest and cost 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.
Vizagapatam	Mandasa	1,14,818	..	..	7,768	1,22,586	10,122	109	10,231	1,12,355
	Kurupam	80,577	..	451	4,084	85,112	36,209	479	36,688	48,424
	Vizianagram	(a) 46,97,143	4,58,829	..	95,488	52,51,460	16,89,209	..	16,89,209	35,62,251
Kistna ..	South Valluru, Part I	1,46,629	..	63	7,135	1,53,827	67,940	936	68,876	84,951
Salem ..	Bagalur	39,823	..	..	991	40,814	..	..	..	40,814
..	Pappanad	42,796	..	..	1,397	44,193	1,794	..	1,794	42,399
Trichinopoly ..	Marungapuri	..	..	..	..	..	..	..	..	..
	Kudapalli	22,081	..	..	1,320	23,401	..	..	..	23,401
Ramnad ..	Ramnad	29,65,597	1,00,000	18,922	1,04,989	31,89,508	1,03,515	11,352	1,14,867	30,74,641
Tinnevelly ..	Kadambur	..	..	..	..	..	..	..	..	..
	Singampatti	(b) 1,73,825	..	225	8,324	1,82,374	61,342	..	61,342	1,21,032
	Total ..	82,83,289	5,58,829	19,661	2,31,496	90,93,275	19,70,131	12,876	19,83,007	71,10,268

(a) Includes the internal debt of Rs. 22,43,125. (b) Revised figure.

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