Admn. report

Court of Wards Madras

Procgs. No. 1 Press 27th Janua
194

1938-39

Court of Wards, Madras

Procgs. No. 1, Press, 27th January 1940

Court of Wards—Administration report—Fasli 1348—Submitted to Government.

C. A. HENDERSON, Esq., C.S.I., V.D., I.C.S.,
Commissioner of Land Revenue and Irrigation.

S. V. RAMAMURTI, Esq., I.C.S.,
Commissioner of Land Revenue.

G. W. PRIESTLEY, Esq., I.C.S.,
Commissioner of Commercial Taxes.

E. M. GAWNE, Esq., I.C.S.,
Commissioner of Excise and Separate Revenue.

Resolution—No. 1, Press, dated 27th January 1940.

The Court submits to Government its report on the administration of the estates under its management for fasli 1348 ending 30th June 1939.

(True extract)

P. V. SUBBA RAO,
Assistant Secretary.

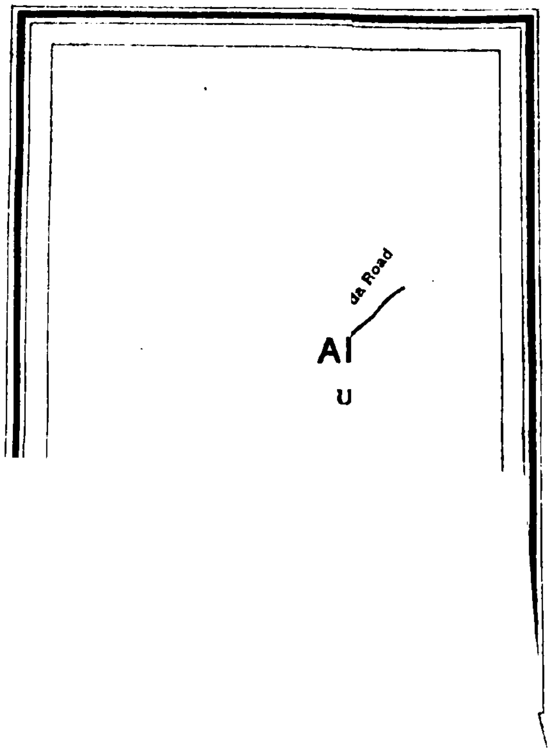
To the Secretary to Government, Revenue *Department*, with report, its appendices and a file of Collectors' reports.

[Report

TABLE OF CONTENTS

[Maximum limit fixed for the report—46 pages.]

STATEMENTS.



ADMINISTRATION REPORT OF THE ESTATES UNDER THE COURT OF WARDS IN THE MADRAS PRESIDENCY FOR FASLI 1348 (1938–39).

Estates under management (*Statement No. I*).—There were twelve estates under the Court's management at the beginning of fasli 1348. One estate, Mandasa, was handed over to the proprietor on 6th May 1939. Chundi in the Nellore district came under the Court's management on 28th November 1938, owing to the death of the Zamindar. At the request of His Exalted Highness the Nizam's Government, the Court took over the management of the property owned by the minor proprietor of the Wanaparthy estate in this Province on 9th February 1939. The proprietor of South Valluru Part I attained majority on 26th April 1939 but the estate has been retained as the debts have not been discharged in full. There were thus thirteen estates under the Court's management at the end of fasli 1348.

Information about Wanaparthy is not furnished in this report as it was taken over under the Court's management late in the fasli. The figures for Ramnad are provisional owing to the late conduct of jamabandis. Steps are being taken to expedite future Jamabandis and get the final figures in time for incorporation in the Administration Reports of the Court.

2. *Estates handed over.*—The Mandasa estate was under the Court's management for four years and eight months. The cash demand of the estate increased from Rs. 1,52,278 to Rs. 2,07,492 at the time of rendition. A sum of Rs. 1,68,353 was spent towards the discharge of debts and the payment of arrear claims and salaries. The irrigation sources, buildings, roads, etc., were improved at a cost of Rs. 43,587. Liberal concessions by way of writing off of arrears and seasonal and other remissions to the extent of Rs. 4,66,486 were granted to the ryots. The proprietor's thread-ceremony was performed in fasli 1344 at a cost of Rupees 10,000. He married the third daughter of the Raja of Seraikella, a Ruling Chief in Orissa in June 1938. The estate was handed over to him on 6th May 1939 on his completing his 21st year.

3. *Season.*—The season was generally unfavourable.

4. *Holdings* (*Statement No. II*).—The total area of the tenants' holdings in all the estates (excluding as usual the rented villages) was 1,140,265 acres. Excluding Chundi and Doddappanaickanur

which came under the Court's administration either just before or after the fasli had started, the area of the holdings in the remaining estates was 1,106,912 acres as against 1,110,968 acres in fasli 1347. The decrease was mainly in the holdings in the Ramnad estate.

5. *Cultivation (Statement No. II).*—The percentage of cultivation to holdings in all the estates was 84·5 against 85 in fasli 1347. The percentages were above 70 in 9 estates and below 70 in Papanad (56), Marungapuri (55·2), Doddappanaickanur (58·1) and Singampatti (56·2). The unfavourable character of the season was mainly responsible for these low percentages.

6. *Demand of estates (Statement No. III).*—The gross demand of all the estates in the fasli amounted to Rs. 46·81 lakhs and the net demand to Rs. 46·41 lakhs, the remission under all the heads being Rs. 0·40 lakh. Excluding Chundi and Doddappanaickanur, the gross demand of the remaining estates was Rs. 45·96 lakhs against Rs. 48·08 lakhs in fasli 1347. The decrease in the gross demand was mainly due to the fall in the demand of Mandasa, Vizianagram, Ramnad and Singampatti estates. Among the estates that were under the Court's management both in faslis 1347 and 1348, there was a decrease of Rs. 2·43 lakhs in the net demand of fasli 1348 which is the net result of increase in four estates and decrease in the remaining seven estates.

There was increase in South Valluru, Part I (Rs. 5,744) due to the increase in the lanka rentals and in Papanad (Rs. 1,608) due to the revision of chitta according to the Record of Rights registers. The increase in Kudapalli (Rs. 1,547) and in Bagalur (Rs. 1,169) was slight. There was a decrease in demand in Mandasa by Rs. 1,09,332, in Kurupam by Rs. 2,764, in Vizianagram by Rs. 41,734, in Marungapuri by Rs. 3,569, in Ramnad by Rupees 84,905 and in Singampatti by Rs. 10,179. The decrease in Mandasa is due partly to the fact that only the demand up to 6th May 1939, the date of rendition, has been taken into account and partly to the partial failure of crops for want of sufficient rainfall in the proper season. The decrease in Kurupam, Vizianagram and Marungapuri was slight. The decrease in Ramnad was due to the failure of the monsoon. The decrease in Singampatti was due to the fall in forest revenue because the demand for fasli 1347 included the rent payable by the Bombay-Burma Trading Corporation, Limited, for two faslis 1346 and 1347 while the demand for fasli 1348 was in respect of the dues for that fasli only.

7. *Demand, Collection and Balance—Current (Statement No. III).*—Out of the net demand of Rs. 46·41 lakhs, Rs. 25·88 lakhs were collected and Rs. 0·03 lakh written off leaving a balance of Rs. 20·50 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 October 1939 was Rs. 18·87 lakhs or 40·6

per cent of the demand. The statement below compares the percentage of balance in each estate for fasli 1348 with that of fasli 1347.

Estates.	Fasli 1347.	Fasli 1348.
Mandasa	29·5	26·6
Kurupam	41·5	41·5
Vizianagram	35·0	44·0
South Valluru, Part I	6·4	21·1
Chundi	..	46·3
Papanad	51·0	64·9
Marungapuri	9·7	16·1
Kudapalli	21·7	50·3
Doddappanaickanur	..	57·4
Ramnad	26·3	36·4
Kadambur	..	0·1
Singampatti	15·0	22·3
Bagalur	7·9	5·1

There was improvement in collection in Mandasa and Bagalur only. The percentage is negligible in Kadambur. The balance is above 15 per cent in eleven estates, Mandasa (26·6), Kurupam (41·5), Vizianagram (44·00), South Valluru, Part I (21·1), Chundi (46·3), Papanad (64·9), Marungapuri (16·1), Kudapalli (50·3), Doddappaickanur (57·4), Ramnad (36·4) and Singampatti (22·3). The heavy balances are due mainly to the adverse seasonal conditions. The high percentage in Vizianagram was besides due to damage to irrigation sources and fields caused by the heavy rains in September and November 1938. In Chundi the heavy balance was due to the utter neglect of the administration of the estate by the late zamindar and the difficulty in resorting to coercive processes in the absence of exchange of pattas and muchilikas. The heavy balance in Papanad was due to the failure of paddy crops on account of 'soorai' and the destruction of the monsoon groundnut by an insect pest. In Doddappanaickanur the heavy balance was due to the late conduct of jamabandi and to the late exchange of pattas and muchilikas, this being the first full year of management.

8. *Demand, Collection and Balance—Arrears (Statement No. III).*—The arrear demand at the beginning of the fasli excluding the amount due to the joint family section in the Vizianagram estate was Rs. 31·74 lakhs of which Rs. 21·49 lakhs were outstanding at its close. The arrear balance was nil in Kadambur, Rs. 2,823 in Bagalur, Rs. 8,075 in Singampatti, Rs. 4,953 in Kudapalli and Rs. 15,094 in Chundi. The balances were large in Mandasa (Rs. 2·01 lakhs), Kurupam (Rs. 1·71 lakhs), Vizianagram (Rs. 3·30 lakhs), South Valluru, Part I (Rs. 41,510), Papanad (Rs. 54,450), Marungapuri (Rs. 33,425), Ramnad (Rs. 12·67 lakhs) and Doddappanaickanur (Rs. 19,767). Besides the unfavourable season, the time given to the ryots by the Madras Act IV of 1938 for payment of rent for fasli 1346 till 30th September 1939 and the failure of the ryots to avail themselves to any appreciable extent of the concessions afforded by the Act account for these balances.

Necessary instructions for improving the collection work have been issued in the Court's reviews on the periodical, demand, collection and balance statements of the estates concerned.

9. *Financial condition* (*Statement No. IV*).—The figures relating to the joint family property of the Vizianagram estate have been shown separately to indicate the correct position of the Ayan section of the estate. The aggregate cash balance at the beginning of the fasli was Rs. 6·17 lakhs. The total cash receipts during the fasli amounted to Rs. 52·19 lakhs. The total cash assets of the fasli were thus Rs. 58·36 lakhs. Deducting the cash expenditure of Rs. 55·59 lakhs, the cash balance at the close of the fasli was Rs. 2·77 lakhs. Including Government promissory notes, other securities and fixed deposits of the total value of Rs. 1·03 lakhs and the estimated value of grain (Rs. 1·66 lakhs) at the end of the fasli, the aggregate closing balance to the credit of the estates was Rs. 5·46 lakhs. The ordinary receipts and charges (Ayan section) of the fasli after excluding the extraordinary items was Rs. 38·93 lakhs and Rs. 40·23 lakhs respectively as shown below :—

	Rupees (in lakhs).	Rupees (in lakhs).
Total receipts	..	52·19
Deduct—		
(1) Debts recovered—Principal only	0·22	
(2) Sale-proceeds of property	0·65	
(3) Amount borrowed	3·00	
(4) Nagadi jasti	..	
(5) Refunds, recoveries and deposits ..	9·39	
Total ..	13·26	
Ordinary receipts	..	38·93
Total charges ..	..	55·59
Deduct—		
(1) Debts repaid—Principal only	4·42	
(2) Investments	0·52	
(3) Special purchases, special ceremonies, survey charges, etc.	0·39	
(4) Adjustments, refunds, recoveries and advances	10·03	
Total ..	15·36	
Ordinary charges	..	40·23

10. *Utilization of surplus balance* (*Statement No. IV*).—The closing balance including investments in Government and other securities and fixed deposits was Rs. 5·46 lakhs. It was over Rs. 1·90 lakhs in Ramnad, and over Rs. 1·08 lakhs in Vizianagram Joint Family Property estate. It was Rs. 0·53 lakh in Doddappanaickanur, Rs. 0·36 lakh in South Valluru, Part I, Rs. 0·29 lakh in Bagalur, Rs. 0·27 lakh in Vizianagram (Ayan section), Rs. 0·21 lakh in Kurupam, Rs. 0·20 lakh in Marungapuri, Rs. 0·15 lakh in Kadambur, Rs. 0·14 lakh in Chundi, Rs. 0·11 lakh in Singampatti, Rs. 0·09 lakh in Mandasa, Rs. 0·08 lakh in Papanad and Rs. 0·05 lakh in Kudapalli. 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 repayment of debts including bank loans.

11. *Agricultural improvements.*—No fresh enterprise was started or proposed during the fasli. As in the previous fasli, four agricultural farms were maintained in the Vizianagram estate and the Superintendent of the Farms who is a Graduate in Agriculture toured in the estate doing propaganda work to popularize improved methods of cultivation. Demonstrations in respect of paddy, sugarcane, plantains, groundnut, and preservation of cattle manure were made during the fasli for the benefit of the ryots. Good paddy seed, sugarcane seed, mango grafts and plaintain suckers of improved varieties were distributed to the ryots. The services of the Ongole stud bull were made available to the ryots for improving the breed of their cattle.

12. *Percentage of establishment charges and Government commission to normal receipts* (*Statement No. V*).—The average percentage in the fasli was 17·0 against 21·3 in the previous fasli. In none of the estates excepting Mandasa, Kurupam, Marungapuri and Ramnad has the percentage exceeded 20. It was 22·7, 20·7 and 21·1 in Kurupam, Mandasa and Ramnad estates respectively which are unsurveyed. It was 21·7 in Marungapuri. The slight increase in percentage was due to the fall in the ordinary receipts of the estate on account of the unfavourable season.

13. *Maramat works* (*Statement No. VI*).—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. 6·38 lakhs against 8·51 lakhs in the previous fasli. The value of work done amounted to Rs. 4·48 lakhs or 70·3 per cent of the allotment. A sum of Rupees 2,343 in Kurupam, Rs. 1,863 in South Valluru, Part I, Rs. 20 in Marungapuri, Rs. 3,268 in Ramnad, out of the value of work done remained unpaid at the end of the fasli. Information has not been furnished for Mandasa and Vizianagram estates. The total maramat expenditure in the fasli was 10 per cent of the total ordinary charges (Rs. 44·75 lakhs) including those of the trust institutions. The percentage of expenditure to allotment was 36·7 in Mandasa, 68·0 in Vizianagram, 68·7 in South Valluru, Part I, and 69·8 in Singampatti. A larger amount could not be spent for want of sufficient funds. As it was found that the special programme for the restoration of irrigation works in the Vizianagram estate could not be completed from current revenues within the time proposed, a loan of Rs. 5 lakhs was raised from the Government for the purpose of which only Rs. 3 lakhs were drawn in the fasli. The

percentage was 13·6 in Chundi. More could not be spent as the overseer sanctioned for the estate joined duty only in April 1939. The percentage of expenditure to allotment in all other estates ranged from 88 to 100.

14. *Debts due to the estate (Statement No. VII).*—The debts due to the several estates under management at the beginning of the fasli amounted to Rs. 9·23 lakhs. No fresh loan was advanced by any estate. Including debts newly brought to account during the year (Rs. 0·01 lakh) and the interest and costs (Rs. 0·63 lakh) that accrued during the fasli, the aggregate amount due was Rs. 9·87 lakhs. Of this Rs. 0·23 lakh was collected and Rs. 0·03 lakh written off, leaving a balance of Rs. 9·61 lakhs at the end of the fasli. The outstanding balances were large in South Valluru, Part I (Rs. 6·67 lakhs), in Papanad (Rs. 1·27 lakhs), in Ramnad (Rs. 0·69 lakh) and in Doddappanaickanur (Rs. 0·58 lakh). Almost the entire debt in South Valluru, Part I, estate was due from the senior zamindar under 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 last instalment of Rs. 3,000 due by the Zamindar of Chemudu in satisfaction of the mortgage debt of Rs. 33,000 was not paid by him. So a suit was filed and decree obtained for the recovery of the amount. He obtained time for payment till the end of December 1939. In Ramnad the debt due to the estate has been settled and steps are being taken to recover it. In Papanad and Doddappanaickanur, the debts due to the estate represent the sums covered by pro-notes and bonds obtained for arrears of rent due by the ryots. Recovery in most cases is not possible except by resort to civil court. Suits are being filed only in cases where the parties fail to make part-payment at least to keep alive the documents.

15. *Debts due by the estate (Statement No. VIII).*—The liabilities of the estates at the beginning of the fasli amounted to Rs. 73·04 lakhs. Including debts newly contracted and brought to account (Rs. 7·09 lakhs) and the interest and costs that accrued during the fasli (Rs. 2·61 lakhs) the total liability amounted to Rs. 82·74 lakhs. Of this, a sum of Rs. 5·89 lakhs was repaid, a sum of Rs. 22·15 lakhs was written off the accounts leaving a balance of Rs. 54·70 lakhs at the end of the fasli. The sum written off includes Rs. 23,401 in Kudapalli estate and Rs. 19,88,716 in Vizianagram estate. Kudapalli is a ryotwari estate. A former proprietor borrowed a sum of Rs. 1 lakh in 1914 on the simple mortgage of the estate. Repayments amounted to Rs. 2,03,789, double the principal, and the amount outstanding on the date the Madras Act IV of 1938 came into force was Rs. 23,401. This was held to be discharged under section 8 (2) of the Act. The amount written off in Vizianagram is the balance of 'internal debt' due to the Joint Family Section, which was struck off under the orders of Government. Marungapuri and Kadambur had no

debts. The outstanding debt exceeded Rs. 24,000 in Kurupam, Rs. 30,000 in Bagalur, Rs. 47,000 in Papanad, Rs. 65,000 in South Valluru, Part I, and Rs. 90,000 in Singampatti. It was Rs. 1·11 lakhs in Mandasa, Rs. 1·30 lakhs in Chundi, Rs. 19·57 lakhs in Vizianagram and Rs. 30·09 lakhs in Ramnad.

Paragraph 19 deals with the encumbered estates of Mandasa, Kurupam, South Valluru Part I, Bagalur, Singampatti and Ramnad. In Ramnad, the process of ascertainment and settlement of debts according to the statutory provisions of Madras Act I of 1902 is almost complete and the Collector of Ramnad has been reporting his decisions on the investigated claims to the Court of Wards for its confirmation under section 10 of the Act. In Chundi, the Collector has started the investigation of claims under section 37 of the Act to ascertain the exact amount binding upon the impartible estate. In Vizianagram the debts include arrears of salaries, wages and loans covered by documents. The total outstanding liabilities at the beginning of the fasli were Rs. 37·65 lakhs. Debts newly contracted or brought to account and the interest and costs that accrued in the year amounted to Rs. 4·55 lakhs, bringing the total liabilities during the fasli to Rs. 42·20 lakhs. A sum of Rs. 2·74 lakhs was repaid and a sum of Rs. 19·89 lakhs was struck off the accounts, leaving a balance of Rs. 19·57 lakhs at the end of the fasli. The debts of Kudapalli and Doddappanaickanur were discharged in full during the fasli. The debts of Papanad will be gradually discharged out of the surplus income.

16. *Education of the wards.*—The Vizianagram wards were withdrawn from the St. Aloysius European High School, Vizagapatam, and were placed in charge of Mr. E. C. N. Adams, B.A. (Hons.) (Oxon.), in October 1938 for being prepared to enter a University in England. They sat for the Senior and Junior Cambridge School Certificate Examinations held in December 1939 and the results are awaited. (The Rani Saheba has been requested to arrange for the education of the wards' sisters.) The senior Kurupam ward discontinued his studies in the Rajkumar College, Raipur, in December 1938 and started training in the details of estate administration in March 1939 under Rao Bahadur Sri P. V. Krishna Rao Pantulu, a retired Deputy Collector, who was appointed as the Guardian Instructor. The junior ward continued his studies in the same College. The Mandasa ward discontinued his studies in the Madras Christian College at Tambaram early in February 1939 and returned to his estate on 1st March 1939. The Bagalur Poligar's son passed the first two parts of the Intermediate Examination in Arts of the Madras University and is studying privately to sit for the examination in Part III. The Chundi ward and his brother were admitted as boarders in the Madras Christian College School, Madras, and are studying in the I form and IV standard respectively. The South Valluru ward became a major on 26th April 1939 and discontinued his studies. He is undergoing training in estate administration at Masulipatam under

the supervision of the Collector of Kistna. The Papanad ward was admitted in the Montford School at Yercaud and is a boarder in the hostel attached to it. The Doddappanaickanur senior ward studied in the local High School at Periyakulam. 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. Both failed in the annual examinations. The Singampatti ward discontinued his studies in the St. Ignatius Convent School at Palamcottah and was coached privately under a tutor.

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

17. *Suits.*—Of the two suits filed in the High Court, against the Mandasa estate, the one filed by Sri V. Ramachandra Rao was recently dismissed, and the other by the illegitimate son of the late zamindar against the decision of the Sub-Court, Berhampur, is still pending. An interim allowance of Rs. 100 per mensem was sanctioned by the High Court to the illegitimate son from 13th October 1938. The appeal filed by the Kurupam estate against the decision of the Sub-Court, Chicacole, in O.S. No. 71 of 1936 (Puligammi Resumption Suit) is still pending.

18. *Religious 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—vide statement IV. The Hindu Religious Endowment Board exercises jurisdiction over the religious institutions. The Court sanctioned the transfer of the educational institutions in the Mandasa estate from the Devasthanam to the ayan section with a view to effect economies and to make the devasthanam section self-supporting. The claim between the Kurupam estate and the Zamindar of Chemudu relating to the mesne profits of Jammadivalasa belonging to Sri Suryanarayanaswamivari temple in the Kurupam estate has 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 (Statement No. VIII).*—The provisions of section 45 of the Madras Act I of 1902 were withdrawn from the Mandasa and Kurupam estates and continued to be in force in the estates of South Valluru, Part I, Ramnad, Singampatti and Bagalur. The debt due by the Mandasa estate at the beginning of the fasli was Rs. 1,12,355; adding interest and costs that accrued during the year the total liabilities were Rs. 1,17,868 of which a sum of Rs. 6,653 was repaid during the fasli. The debt due by

the Kurupam estate at the beginning of the fasli was Rs. 48,424 adding interest and costs that accrued during the fasli (Rs. 2,641 the total liabilities of the estate amounted to Rs. 51,065 of which a sum of Rs. 26,366 was repaid during the fasli. Out of the balance of Rs. 24,699 outstanding at the close of the fasli, a sum of Rs. 24,249 is due to the Imperial Bank of India, Madras, and the balance to a ryot of the estate. The liabilities of South Valluru, Part I estate, at the beginning of the fasli amounted to Rs. 84,951; adding interest and costs (Rs. 2,819) that accrued during the fasli, the total liabilities were Rs. 87,770, of which a sum of Rs. 20,438 was repaid and a sum of Rs. 1,800 struck off, leaving a balance of Rs. 65,532. The only debt due by the Bagalur estate was in favour of Sugan Chand Sowcar of Madras. It was Rs. 40,814 at the beginning of the fasli and including the interest (Rs. 991) that accrued during the fasli the debt due at the end of the fasli amounted to Rs. 41,805. An attaching creditor of Sugan Chand Sowcar surrendered his claim for Rs. 10,182 on receipt of Rs. 7,600 and the net amount due to Sugan Chand Sowcar stood at Rs. 31,623 at the end of the fasli. The face value of the securities which are being accumulated for the repayment of this debt is Rs. 22,200. Negotiations to compound with the creditor were started during the fasli and were satisfactorily concluded after the fasli. The total liabilities of the Singampatti estate at the beginning of the fasli were Rs. 1,21,110 and including the debts brought to account (Rs. 9,668) and the interest (Rs. 6,993) that accrued during the fasli, the liabilities amounted to Rs. 1,37,771 of which a sum of Rs. 47,521 was repaid leaving a balance of Rs. 90,250 at the end of the fasli. In Ramnad the liabilities at the beginning of the fasli amounted to Rs. 30·58 lakhs. Including debts newly brought to account (Rs. 2·01 lakhs) and interest and costs (Rs. 1·52 lakhs) that accrued during the fasli the total liabilities amounted to Rs. 34·11 lakhs. A sum of Rs. 2·01 lakhs was repaid and a sum of Rs. 2·01 lakhs struck off leaving a balance of Rs. 30·09 lakhs at the end of the fasli. The decree collector (Collector of Madura) has started his enquiries into the settled claims transferred to him by the civil courts and the Collector of Ramnad.

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 eleven 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. All the institutions are popular and the improvement in their administration has been maintained. The Ramnad estate maintains a High School known as the Rajah's High School, Ramnad. Four schools and a dispensary were maintained by the Mandasa estate.

(*b*) *Survey.*—A detailed survey of the Savara villages of the Jalantra Tana in the Vizianagram estate which were resumed by it during the pre-assumption period was made in fasli 1348. The Kurupam estate has not been surveyed and it cannot spare funds for a survey now. The Marungapuri estate was surveyed under Act XXVIII of 1861 and its financial condition does not admit of a resurvey 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 framed 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 and the plains forests of the Mandasa estate were managed together departmentally by the Manager at the request of the Orissa Court of Wards. 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. The forest working plan on the lines recommended by the District Forest Officer is being prepared and will be introduced from fasli 1350. During the fasli under review, Thadur Block and Hill No. 83 of the Jalantra estate were notified as ' reserved ' forests. The reservation of Veduruvada block No. 2 has since been sanctioned by the Chief Conservator of Forests.

Singampatti has a forest covering an area of 87·65 square miles and it is being worked according to a scheme prepared by the Forest department. The District Forest Officer, Tinnevelly, is in charge of the forest. The introduction of the Game rules in this forest has since been approved by the Government in their Order No. 2229, Development, dated 13th September 1939. The resurvey area of the forests in Marungapuri estate is 19,799 acres. The forest is divided into nine felling series, one coupe in each being sold every year in a rotation of 30 years according to a working plan. Proposals for the proper management of forests in Chundi and Doddappanaickanur are under examination. Other estates have no forests worth the name.

(*d*) *Alienations.*—Nil.

(*e*) *Important occurrences.*—The executors of the will of the late Maharani of Rewa in the Vizianagram estate filed a petition in the High Court praying for their discharge from the office of executorship and for the appointment of the Minor Raja of Vizianagram as hereditary trustee of the Gosha Hospital and the Benares Choultry endowments. One of the executors, the Dowager Maharani, also applied for a declaration that the legacy under the will due to the late Raja by the impartible estate known as the ' internal

debt ' which originally amounted to Rs. 21·7 lakhs had been full discharged. This debt was included in the assets of the joi family property, but has recently been deleted from the account under the orders of the Government. As the interests of th minor Raja and his brother are in conflict regarding the existenc of the ' internal debt ' the Rani Saheba, the mother of the ward has been appointed by the High Court as guardian *ad litem* to th junior ward for the purpose of these proceedings. It has since bee decided that a regular suit should be filed on this issue by the Ran Saheba on behalf of the junior ward.

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. 27,347 in the value of Government securities.

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 1348 (1938–39).

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. MILES.								
Vizagapatam ..	Mandasa ..	129·53	134	5	..	(a) 27	166	28,154	24,500	87
	Kurupam ..	(b) 700	(c) 105	(c) 150	..	47	(b) 302	49,675	36,433	73·34
	Vizianagram ..	2,334·76	1,121	..	..	321	1,442	4,67,432	4,67,432	100
Kistna ..	South Valluru, Part I.	57·11	23	..	..	2	25	23,859	17,456	73·2
Nellore ..	Chundi	80	34	..	..	3	37	26,095	19,471	74·6
Tanjore ..	Pappanad ..	32·16	20	..	..	16	36	10,830	6,079	56
Trichinopoly ..	Marungapuri ..	177·90	..	79	..	..	79	41,621	22,973	55·2
	Kudapalli ..	..	..	..	..	..	..	240	239	99·6
Madura ..	Doddappanaickanur.	34·20	(d) 12	..	..	..	(d) 12	7,258	4,217	58·1
Ramnad ..	Ramnad	2,351	568	772	5	833	2,178	4,55,252	3,38,962	74·4
Tinnevelly ..	Kadambur ..	24·22	12	1	..	..	13	13,142	10,421	79·3
	Singampatti ..	115·5	2	..	..	..	2	2,873	1,616	56·2
Salem ..	Bagalur.. ..	40	49	9	3	28	89	13,834	13,280	96
	Total ..	6,076·38	2,080	1,016	8	1,277	4,381	1,140,265	9,63,079	84·5

(a) Includes seven savara villages.
(b) Includes the area of the Endowment section.
(c) Change due to reclassification of villages.
(d) Includes three ryotwari villages.

No. III.—Statement showing the demand, collection and balance of the estates under management for fasli 1348 (1938–39).

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 ..	(a) 1,04,917	..	1,04,917	2,14,249	— 1,09,332	45,781
	Kurupam ..	1,73,790	..	1,73,790	1,76,554	— 2,764	1,01,467
	Vizianagram ..	(b) 29,79,289	11,544	29,67,745	30,09,479	— 41,734	16,56,076
Kistna ..	South Valluru, Part I ..	1,15,272	..	1,15,272	1,09,528	+ 5,744	88,078
Nellore ..	Chundi ..	(c) 33,220	..	33,220	Not under Court's management.	Not under Court's management.	16,786
Tanjore ..	Pappanad ..	38,404	..	38,404	36,796	+ 1,608	13,466
Trichinopoly ..	Marungapuri ..	91,215	495	90,720	94,289	— 3,569	64,572
	Kudapalli ..	17,567	..	17,567	16,020	+ 1,547	7,214
Madura ..	Doddappanaickanur ..	51,664	127	51,537	Not under Court's management.	Not under Court's management.	19,467
Ramnad ..	Ramnad ..	9,70,501	24,764	9,45,737	(d) 10,30,642	— 84,905	4,89,325
Tinnevelly ..	Kadambur ..	13,864	169	13,695	13,789	— 94	13,577
	Singampatti ..	62,699	1,823	60,876	71,055	— 10,179	46,792
Salem ..	Bagalur ..	28,285	1,159	27,126	25,957	+ 1,169	24,994
	Total ..	46,80,687	40,081	46,40,606	(e) 47,98,358	(e) — 2,42,509	25,87,595

(a) Figures relate to the portion of the fasli up to the date of rendition.
(b) Excludes the joint family property section.
(c) Figures relate to the portion of the fasli after the estate came under management.
(d) Revised figures.
(e) Excludes figures of Chundi and Doddappanaickanur.

No. III.—Statement showing the demand, collection and balance of the estates under management for fasli 1348 (1938–39)—*cont.*

Districts.	Estates.	Amount written off. (9)	Balance at the end of the fasli. (10)	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. (11)	Percentage of column (11) to column (5). (12)	Arrear demand. (13)	Arrear balance at the end of the fasli. (14)
		RS.	RS.	RS.		RS.	RS.
Vizagapatam ..	Mandasa ..	..	59,136	27,850	26·6	(d) 4,13,530	2,01,164
	Kurupam ..	104	72,219	72,127	41·5	(d) 2,29,603	1,70,823
	Vizianagram ..	2,478	13,09,191	13,09,191	44·0	6,07,265	3,29,967
Kistna ..	South Valluru, Part I ..	..	27,194	24,230	21·0	47,282	41,510
Nellore ..	Chundi ..	..	16,434	15,374	46·3	16,928	15,094
Tanjore ..	Pappanad ..	..	24,938	24,938	64·9	(d) 1,00,338	54,450
Trichinopoly ..	Marungapuri ..	33	26,115	14,626	16·1	48,782	33,425
	Kudapalli ..	..	10,353	8,845	50·3	6,752	4,953
Madura ..	Doddappanaikanur ..	..	32,070	29,602	57·4	45,760	19,767
Ramnad ..	Ramnad ..	6	4,56,406	3,44,834	36·4	(d) 16,34,201	12,66,727
Tinnevelly ..	Kadambur ..	..	118	17	0·1	Nil.	Nil.
	Singampatti ..	..	14,084	13,583	22·3	(d) 17,568	8,075
Salem ..	Bagalur ..	..	2,132	1,373	5·1	6,184	2,823
	Total ..	2,621	20,50,390	18,86,590	40·6	31,74,193	21,48,778

(d) Revised figures.

No. IV.—Statement showing receipts and charges of the estates under management for fasli 1348 (1938–39).

Districts. (1)	Estates. (2)	Amounts to the credit of the estates at the beginning of fasli 1348. Government promissory notes 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)
	Ayan Estates.							
		RS.	RS.	RS.	RS.	RS.	RS.	RS.
Vizagapatam ..	Mandasa ..	..	7,265	23,990	31,255	1,26,209	1,33,474	1,33,706
	Kurupam ..	..	15,769	1,763	17,532	1,80,406	1,96,175	1,77,468
	Vizianagram (Ayan estates) ..	31,167	— 3,24,705	..	— 2,93,538	31,62,750	28,38,045	28,35,984
	Vizianagram (Joint family property section) ..	14,860	4,49,459	..	4,64,319	3,20,572	7,70,031	6,76,057
Kistna ..	South Valluru, Part I ..	..	(a) 18,287	..	18,287	95,037	1,13,324	77,220
Nellore ..	Chundi ..	..	7,789	..	7,789	19,381	27,170	13,405
Tanjore ..	Pappanad ..	..	(a) 3,847	7,215	11,062	33,571	37,418	35,316
Trichinopoly ..	Marungapuri ..	..	24,240	..	24,240	83,902	1,08,142	94,065
	Kudapalli ..	..	5,730	64	5,794	9,635	15,365	10,484
Madura ..	Doddappanaicknur ..	..	15,308	11,780	27,088	78,741	94,049	84,416
Ramnad ..	Ramnad ..	4,000	(a) 3,72,321	1,32,731	5,09,052	9,70,736	13,43,057	12,87,700
Tinnevelly ..	Kadambur ..	4,400	6,358	..	10,758	17,651	24,009	13,725
	Singampatti ..	..	1,656	275	1,931	88,891	90,547	80,995
Salem ..	Bagalur ..	20,800	(a) 13,418	..	34,218	31,729	45,147	38,638
	Total ..	75,227	6,16,742	1,77,818	8,69,787	52,19,211	58,35,953	55,59,179
	Endowments.							
Vizagapatam ..	Mandasa (Devastanam) ..	..	436	2,615	3,051	20,624	21,060	19,819
	Kurupam (Endowment) ..	..	1,082	432	1,514	3,119	4,201	3,748
	Vizianagram (Endowment) ..	1,05,500	76,384	..	1,81,884	1,87,933	2,64,317	2,31,824
Trichinopoly ..	Marungapuri (Devastanam) ..	11,800	6,739	..	18,539	19,288	26,027	21,727
	Kudapalli (Trust) ..	20,100	928	62	21,090	3,398	4,326	2,539
Ramnad ..	Ramnad (Devastanam) ..	..	37,773	44,391	82,164	2,42,532	2,80,305	2,24,866
	Ramnad (Chattram) ..	..	25,488	7,096	32,584	41,273	66,761	39,733
Tinnevelly ..	Singampatti (Devastanam) ..	..	837	294	1,131	4,933	5,770	3,735

(a) Revised figures.

No. IV.—Statement showing receipts and charges of the estates under management for fasli 1348 (1938–39)—*cont.*

Districts.	Estates.	Balance to the credit of the estates at the close of fasli 1348. Government promissory notes and fixed deposits. (10)	Cash. (11)	Value of grain. (12)	Total. (13)	Increase or decrease as compared with the opening balance. (14)	Percentage of establishment charges and Government commission to normal receipts. (15)
		Ayan Estates—cont.					
		RS.	RS.	RS.	RS.	RS.	
Vizagapatam ..	Mandasa	..	— 232	9,299	9,067	— 22,188	20·7
	Kurupam	..	18,707	1,805	20,512	+ 2,980	22·7
	Vizianagram ayan estates ..	24,621	2,061	..	26,682	3,20,220	17·2
	Vizianagram joint family property section	14,860	93,974	..	1,08,834	— 3,55,485	18·8
Kistna	South Valluru, Part I	..	36,104	..	36,104	+ 17,817	17·3
Nellore	Chundi	..	13,765	..	13,765	+ 5,976	17·1
Tanjore	Pappanad	1,800	2,102	3,848	7,750	— 3,312	16·6
Trichinopoly ..	Marungapuri	6,000	14,077	..	20,077	— 4,163	21·7
	Kudapalli	..	4,881	105	4,986	— 808	13·7
Madura.. ..	Doddappanaicknur	24,693	9,633	18,883	53,209	+ 26,121	19·5
Ramnad	Ramnad	4,000	55,357	1,31,261	1,90,618	— 3,18,434	21·1
Tinnevelly ..	Kadambur	4,400	10,284	..	14,684	+ 3,926	19·3
	Singampatti	..	9,552	1,265	10,817	+ 8,886	12·0
Salem	Bagalur	22,200	6,509	..	28,709	— 5,509	17·9
	Total ..	1,02,574	2,76,774	1,66,466	5,45,814	— 3,23,973	17·0
		Endowments—cont.					
Vizagapatam ..	Mandasa (Devastanam) ..	..	1,241	1,680	2,921	— 130	35·1
	Kurupam (Endowment) ..	..	453	431	884	— 630	15·4
	Vizianagram (Endowment) ..	1,05,900	32,493	..	1,38,393	— 43,491	15·4
Trichinopoly ..	Marungapuri (Devastanam) ..	11,800	4,300	..	16,100	— 2,439	20·8
	Kudapalli (Trust)	20,100	1,787	..	21,887	+ 797	12·0
Ramnad ..	Ramnad (Devastanam) ..	..	55,439	12,732	68,171	— 13,993	28·0
	Ramnad (Chattram)	..	27,028	3,135	30,163	— 2,421	32·0
Tinnevelly ..	Singampatti (Devastanam) ..	..	2,035	492	2,527	+ 1,396	8·3

No. V.—Statement showing particulars of receipts and charges of the estates under management during fasli 1348 (1938–39).

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 ..	Manda	86,776	1,579	..	22,762	3,586	..	11,506	1,26,209
	Kurupam	1,50,769	828	255	1,583	405	..	26,566	1,80,406
	Vizianagram	(a) 19,37,979	..	273	..	1,832	3,00,000	9,22,666	(a)31,62,750
Kistna	South Valluru, Part I ..	(b) 93,012	..	..	..	11	..	2,014	95,037
Nellore	Chundi	18,620	..	..	..	606	..	155	19,381
Tanjore	Pappanad	12,725	684	..	10,875	664	..	8,623	33,571
Trichinopoly ..	Marungapuri	79,099	11	57	..	108	..	4,627	83,902
	Kudapalli	2,250	..	..	6,812	..	..	573	9,635
Madura	Doddappanaicknur ..	21,903	18,755	315	19,222	23	..	18,523	78,741
Ramnad	Ramnad	6,70,380	1,709	353	2,10,783	20,786	..	66,725	9,70,736
Tinnevelly ..	Kadambur	13,541	..	138	..	3,951	..	21	17,651
	Singampatti	45,585	28	..	9,920	30,007	..	3,351	88,891
Salem	Bagalur	27,950	..	820	..	2,548	..	411	31,729
	Total ..	31,60,589	23,594	2,211	2,81,957	64,527	3,00,000	10,65,761	48,98,639

(a) Excludes the joint family property.

(b) Excludes Rs. 922-1-6 embezzled by the [illegible]

No. V.—Statement showing particulars of receipts and charges of the estates under management during fasli 1348 (1938–39)—*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 disbursement. (18)	Total charges. (19)
		RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Vizagapatam	Mandasa	22,828	3,235	36,363	1,870	13,398	6,652	1,574	47,786	1,33,706
	Kurupam	30,971	15,692	31,897	3,920	28,477	26,366	2,934	37,211	1,77,468
	Vizianagram	3,30,346	2,92,910	8,21,660	19,002	4,25,944	2,29,052	6,794	7,10,276	28,35,984
Kistna	South Valluru, Part I	13,665	1,945	20,323	2,463	11,203	20,438	118	7,065	77,220
Nellore	Chundi	3,201	102	6,000	..	3,270	..	..	832	13,405
Tanjore	Pappanad	4,323	714	11,369	778	9,497	1,506	..	7,129	35,316
Trichinopoly	Marungapuri	14,984	9,607	29,399	2,257	18,604	..	7,869	11,345	94,065
	Kudapalli	977	150	2,762	267	3,207	..	..	3,121	10,484
Madura	Doddappanaicknur	10,073	177	9,318	467	10,578	240	24,693	28,870	84,416
Ramnad	Ramnad	1,69,552	72,140	3,87,681	17,830	1,87,437	1,99,295	1,988	2,51,777	12,87,700
Tinnevelly	Kadambur	2,284	..	5,396	356	5,285	..	..	404	13,725
	Singampatti	6,578	1,482	12,581	1,337	7,273	47,522	..	4,222	80,995
Salem	Bagalur	4,318	1,098	9,123	863	7,593	7,600	5,941	2,102	38,638
	Total	6,14,100	3,99,252	13,83,872	51,410	7,31,766	5,38,671	51,911	11,12,140	48,83,122

No. VI.—Statement showing the expenditure on maramat works in the estates under management including trust institutions during fasli 1348 (1938–39).

Districts. (1)	Estates. (2)	Irrigation works. New works. (3)	Irrigation works. Repairs. (4)	Buildings. New works. (5)	Buildings. Repairs. (6)	Road and other works. (7)	Establishment and contingencies. (8)	Total expenditure. (9)	Allotment in the budget including subsequent modification. (10)	Percentage of expenditure to allotment. (11)	Value of work done but not paid for within the fasli. (12)	Percentage of columns (9) and (12) to column (10). (13)
		RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.		RS.	
Vizagapatam	Mandasa	238	1,401	..	1,218	573	933	4,363	11,888	36·7	* ..	36·7
	Kurupam	..	6,702	..	6,638	758	1,594	15,692	20,537	76·4	2,343	88
	Vizianagram	..	1,62,901	..	1,09,599	6,443	48,160	3,27,103	4,85,039	68	..	68
Kistna	South Valluru, Part I	..	1,208	..	627	40	70	1,945	5,540	35·1	1,863	68·7
Nellore	Chundi	..	..	..	..	..	102	102	750	13·6	..	13·6
Tanjore	Pappanad	..	487	..	227	..	..	714	714	100	..	100
Trichinopoly	Marungapuri	..	7,156	70	1,968	1,785	1,615	12,594	13,211	87·8	20	87·8
	Kudapalli	..	143	..	7	..	..	150	150	100	..	100
Madura	Doddappanaicknur	..	32	10	128	..	7	177	177	100	..	100
Ramnad	Ramnad	24,839	26,219	10,030	13,299	3	8,431	82,821	96,714	85·5	3,268	89
Tinnevelly	Kadambur	..	..	..	..	..	..	..	..	..	..	..
	Singampatti	..	548	..	999	180	..	1,727	2,474	69·8	..	69·8
Salem	Bagalur	..	1,073	..	..	..	25	1,098	1,147	95·7	..	95·7
	Total	25,077	2,07,870	10,110	1,34,710	9,782	60,937	4,48,486	6,38,341	70·3	7,494	71·4

* Not reported.

No. VII.—Statement showing the debts other than arrears of rent, covered by bonds, etc., due to the estates under management for fasli 1348 (1938–39).

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	12,000	..	..	..	12,000	1,579	1,496	3,075	8,925
	Kurupam	23,743	..	..	733	24,476	828	401	1,229	23,247
	Vizianagram	(a) ..	..	..	..	..	..	..	..	..
Kistna ..	South Valluru, Part I.	6,66,951	..	..	..	6,66,951	..	..	..	6,66,951
Nellore ..	Chundi	..	..	..	48	48	..	..	..	48
Tanjore ..	Pappanad	(b) 67,022	..	..	61,507	1,28,529	683	704	1,387	1,27,142
Trichinopoly ..	Marungapuri	7,127	..	..	415	7,542	55	54	109	7,433
	Kudapalli	..	..	..	..	..	..	..	..	..
Madura ..	Doddappanicknur ..	75,121	..	1,157	1	76,279	18,755	29	18,784	57,495
Ramnad ..	Ramnad	(c) 71,178	..	..	..	71,178	1,709	59	1,768	69,410
Tinnevelly ..	Kadambur	..	..	..	..	..	..	..	..	..
	Singampatti	..	..	..	..	..	..	..	..	..
Salem ..	Bagalur	..	..	..	..	..	..	..	..	..
	Total ..	9,23,142	..	1,157	62,704	9,87,003	23,609	2,743	26,352	9,60,651

(a) Figures relating to joint family property excluded.
(b) Last year's figure revised as a result of examination of debts.
(c) Revised figure.

No. VIII.—Statement showing the debts due by the estates under management for fasli 1348 (1938–39).

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	1,12,355	..	..	5,513	1,17,868	6,653	..	6,653	1,11,215
	Kurupam	48,424	..	..	2,641	51,065	26,366	..	26,366	24,699
	Vizianagram	(a) 37,64,719	3,35,655	33,000	87,320	42,20,694	2,74,710	19,88,716	22,63,426	(b)19,57,268
Kistna ..	South Valluru, Part I.	84,951	..	..	2,819	87,770	20,438	1,800	22,238	65,532
Nellore ..	Chundi	(c) ..	..	1,29,715	..	1,29,715	..	..	..	1,29,715
Tanjore ..	Pappanad	(d) 47,267	..	..	2,032	49,299	1,506	..	1,506	47,793
Trichinopoly ..	Marungapuri	..	..	..	..	..	..	..	..	..
	Kudapalli	23,401	..	..	..	23,401	..	23,401	23,401	..
Madura ..	Doddappanaicknur.	3,000	..	..	240	3,240	240	..	240	3,000
Ramnad ..	Ramnad	(e) 30,58,009	..	2,00,962	1,51,990	34,10,961	2,00,796	2,01,306	4,02,102	30,08,859
Tinnevelly ..	Kadambur	..	..	..	..	..	..	..	..	..
	Singampatti	(f) 1,21,110	..	9,668	6,993	1,37,771	47,521	..	47,521	90,250
Salem ..	Bagalur	40,814	..	..	991	41,805	10,182	..	10,182	31,623
	Total ..	73,04,050	3,35,655	3,73,345	2,60,539	82,73,589	5,88,412	22,15,223	28,03,635	54,69,954

(a) Figures relate to ayan section only.
(b) Excludes the balance of Rs. 3·91 lakhs out of the temporary advance of Rs. 6 lakhs taken from the joint family property.
(c) Provisional pending scrutiny of claims.
(d) Last year's figure revised.
(e) Revised provisional figure.
(f) Revised figure.

Government of Madras

REVENUE DEPARTMENT

G.O. No. 600, 6th March 1940

Administration report—Court of Wards—Fasli 1348—Recorded with a summary.

READ—the following paper :—

From the Court of Wards, Resolution No. 1, Press, dated 27th January 1940.

Order—No. 600, Revenue, dated 6th March 1940.

Recorded.

2. *Estates under management.*—There were twelve estates under the Court's management at the beginning of the fasli. One estate (Mandasa) was handed over to its proprietor and two estates were newly taken under management during the fasli.

3. *Season, holdings and cultivation.*—The season was generally unfavourable and in consequence the percentage of cultivation to holdings was lower than normal.

4. *Demand, collection and balance of the estates.*—The gross current demand of all the estates amounted to Rs. 46·81 lakhs and the net demand to Rs. 46·41 lakhs, the remission being 0·40 lakh.

Out of the net demand Rs. 25·88 lakhs were collected, and Rs. 0·03 lakh written off during the fasli leaving a balance at its close of Rs. 20·50 lakhs. The recoverable balance had by 1st October 1939 been reduced to Rs. 18·87 lakhs or 40·6 per cent of the demand. The arrear demand at the beginning of the fasli was Rs. 31·74 lakhs of which Rs. 21·49 lakhs were outstanding at the close of the fasli.

The rise of the balances was due partly to the unfavourable nature of the season, and partly to the fact that the time given to the ryots under the Madras Agriculturists' Relief Act, 1938, for payment of rent arrears for fasli 1346 did not expire till 30th September 1939.

5. *Financial position.*—The total cash assets of the estates for the fasli were Rs. 58·36 lakhs and the cash expenditure was Rs. 55·59 lakhs, leaving a cash balance of Rs. 2·77 lakhs. Including Government promissory notes, other securities and fixed deposits and the estimated value of grain in store at the end of fasli, the aggregate closing balance to the credit of the estates was Rs. 5·46 lakhs. The ordinary receipts and charges of the ayan sections of the estates in the fasli amounted to Rs. 38·93 lakhs and Rs. 40·23 lakhs respectively.

The percentage of establishment charges and Government commission to normal receipts was 17·0 against 21·3 in the previous year.

6. *Maramat works.*—Careful attention was paid to this important item of administration and provision was made to meet the needs of each estate to the fullest extent that its finances permitted. The total maramat allotment in all estates was Rs. 6·38 lakhs as against Rs. 8·51 lakhs in the previous fasli. The Government sanctioned a loan of Rs. 5 lakhs for the restoration of irrigation works in the Vizianagram estate of which Rs. 3 lakhs were drawn during the fasli. The value of work done amounted to Rs. 4·48 lakhs or 70·3 per cent of the allotment.

7. *Debts due to the estates.*—The debts due to the several estates under the Court's management at the beginning of the fasli amounted to Rs. 9·23 lakhs. No fresh loan was advanced by any estate. Including debts newly brought to account during the year (Rs. 0·01 lakh) and the interest and costs (Rs. 0·63 lakh) that accrued during the fasli the aggregate amount due was Rs. 9·87 lakhs. Of this, Rs. 0·23 lakh was collected and a sum of Rs. 0·03 lakh written off, leaving a balance of Rs. 9·61 lakhs at the end of the fasli.

8. *Debts due by the estates.*—The liabilities of the estates at the beginning of the fasli amounted to Rs. 73·04 lakhs, debts newly contracted and brought to account Rs. 7·09 lakhs and the interests and costs that accrued during the fasli Rs. 2·61 lakhs. The total liability was thus Rs. 82·74 lakhs. Of this, a sum of Rs. 5·89 lakhs was repaid and a sum of Rs. 22·15 lakhs was written off the accounts, leaving a balance of Rs. 54·70 lakhs at the end of fasli. The debts of two estates, Kudapalli and Doddappanaikkanoor, were discharged in full during the fasli.

9. *Education of the Wards.*—Suitable arrangements were made for the education of the wards of the various estates and their health and conduct during the year were satisfactory.

10. *Religious and charitable institutions.*—Such institutions exist in six estates. In the Vizianagram estate alone there are 112 temples, mosques and choultries of which 83 are endowed. The administration of these institutions was generally satisfactory and their financial condition sound.

11. *Other institutions.*—The Vizianagram estate maintains a first-grade Arts College, a High School, a Sanskrit College, a Music College, a hospital with leprosy clinic, a gosha hospital and a veterinary hospital. All these institutions are popular, and their administration has been maintained satisfactorily. The Ramnad estate maintains a high school.

12. *Forests.*—Steps have been or are being taken for the conservation of the forests. The Vizianagram estate has an extensive forest of 400 square miles of which 232 square miles have been notified as reserved forest. A working plan is being prepared and will be introduced from fasli 1350.

13. *General.*—The continued low prices of agricultural produce continued to affect the resources of the estates as well as the prosperity of the ryots. Special measures to deal with the accumulated debts of the Ramnad estate are under examination by the Court of Wards and the Government and instructions have been issued by the Government that the Vizianagram estate budget should be balanced. Financial stability was however generally maintained and in some cases the cost of administration was reduced and progress made in the repayment of debts. There was an increase of Rs. 27,347 in the value of Government securities to the credit of the estates.

(By order of His Excellency the Governor)

B. G. Holdsworth,
Secretary to Government.

To the Court of Wards.
" Public Department.
" Public Works Department.
" Secretariat and Council Libraries.
Press.