GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

READ—the following Proceedings of the Court of Wards, dated 14th June 1887, No. 764:—

FULL BOARD.

Resolution—dated 14th June 1887, No. 764.

The Court of Wards resolve to submit to Government their annual report on the administration of estates under their charge for fasli 1295, or the year ending 30th June 1886.

2. *Number of Estates.*—There were forty-four estates under the Court's charge at the end of the year against forty-one at the beginning. Four estates were newly taken up, while one (Pandur-Mallavaram in Vizagapatam) was handed over to its proprietor on his coming of age.

Bodaguda in Ganjam.
Appikonda in Vizagapatam.
Timmajamma's estate in North Arcot.
Sáptúr in Madura.

3. Pandur-Mallavaram was under the Court's management for eight years and three months. This was a small estate, of which the annual income was about Rs. 3,000. It came under management without any balance to its credit, and it was restored with a cash balance of Rs. 1,423 after paying off debts to the extent of Rs. 4,168 and recovering debts to the amount of Rs. 1,530. The sum of Rs. 206 was also spent on works. The ward paid little attention to his studies and read only up to the third standard.

4. The Appikonda estate was taken under management about six weeks before the end of the fasli. No portions of the estates of Timmajamma (in North Arcot) and Puttamma (in South Canara) were under the Court's management in the year under report, as they were in the possession of adverse claimants against whom the Court had instituted legal proceedings for their recovery. Vadimitta has been leased to a creditor of the estate from fasli 1291 on condition of his restoring it in 12 years free from liabilities, defending suits at his own cost and providing for the maintenance of the minors and other members of the family to the satisfaction of the Court of Wards. No figures are, therefore, entered against these estates in the enclosures II-A—IV to this report, nor are they referred to in the body of it.

5. Statement No. I gives the sexes of the wards, their disabilities, the periods for which they have been under the Court's control, their ages at the end of the fasli and the dates on which such of them as are minors attain majority. In thirty-five estates the wards were minors, three of them being females; three others, not minors, were incapacitated by sex; while the remaining six were either imbeciles or lunatics. Of the latter, two were females—the Zemindarni of Erumaipatti and Puttamma.

6. *Season.*—The season was on the whole favorable except in Ganjam, Vizagapatam, North Arcot and Malabar. In Ganjam and Vizagapatam, the south-west monsoon was deficient, and in North Arcot the rainfall was deficient in August and again in October and November. In Malabar, though the total rainfall was above the average, it was unseasonable and unevenly distributed, the early crops thus suffering from excess and the later ones from insufficiency of rain.

7. *Number of Villages.*—Statement II-A gives the number and tenure of villages in proprietary estates and the extent of holdings and cultivation in them as compared with the previous fasli. Twenty-seven of the estates were held on fixed tenure and the remaining seventeen consisted of ryotwari properties in Government villages. The former (excluding Mádugula, which has been mortgaged to the Maharajah of Jeypore, and the four estates mentioned in paragraph 4), contained 4,531 villages. Of these, 1,644 paid favorable assessments or none at all; 681 were leased out on

money rent; 336 were held on cowle or favorable assessment for a term of years; 846 were managed either on the system of individual pattas or of joint-rent; and 1,024 on the system of sharing the produce. There was no change in the number of villages in the estates except in Parlákimedi and Singavanam, in the former of which one deserted village was brought under cultivation, while in the latter one was made over to an auction purchaser at a Court sale, and another was omitted in this year's statement, as it was incorrectly shown last year as resumed by the estate. The changes in the tenures of villages were principally from "money rent" or "rent in kind" to "ryotwari" or "joint-rent."

8. *Holdings.*—The total area of the holdings was 611,614 acres. For zemindari estates the areas settled on individual pattas and joint-rents only are shown, as there are no means of ascertaining areas held on other tenures. The principal variations in the holdings, as compared with fasli 1294, are noted in the margin. The increase in Chinna Kimedi is mainly due to the transfer of certain villages from "mustajari" (rental on fixed payments) to "joint-rent". In Gandharvakóta, Papanad, Ramnad, Gandamanáyakanúr and Kumarasami Mudaliar's estates, the increase was due to the favorable character of the season, while that in Metráthi was due to certain home-farm lands having been newly brought to account. There was also an increase in Ukkadai and Singavanam owing to a better season, and the decrease shown against them is accounted for by the sale of certain lands for the discharge of debts in Ukkadai and to the exclusion in Singavanam of the two villages mentioned in paragraph 7. In Lakkavaram and Kangundi the decrease was due to the unfavorable character of the season.

		ACS.
Chinna Kimedi	+	1,230
Lakkavaram	—	93
Kangundi	—	101
Ukkadai	—	938
Gandharvakóta	+	689
Papanad	+	455
Singavanam	—	197
Ramnad	+	35,443
Gandamanáyakanúr	+	6,660
Kumarasami Mudaliar's estate	+	253
Metráthi	+	660

9. *Cultivation.*—The total area under cultivation was 595,005 acres, or 97·3 per cent. of the holdings. In certain estates the whole occupied area is returned as cultivated owing to the absence of correct accounts of cultivation. In other cases there was a general improvement in the proportion of cultivation to holdings. In Lakkavaram, Kapileswarapuram and Chitticherla, however, there was a considerable decrease on account of the unfavorable character of the season. The proportion in Singavanam (48·9) though higher than last year is still low, and this is attributed to the fact that a great portion of the holdings consists of waste lands which have remained so for several years, but are being gradually taken up for cultivation.

10. *Statement* II *B.*—The gross demand amounted to Rs. 22,25,736. This figure cannot be compared with the corresponding figure for last year, as the demand for fasli 1294 is not known for some* of the newly taken up estates.

* Bodaguda. Nadavapalle.	Tiruvalanjuli. Tiyagasamudram.

Omitting these estates, the demand for the rest comes to Rs. 21,72,544 compared with Rs. 20,84,665 in the previous year. There was a marked increase in the demand in the southern districts, where the season was favorable, and a smaller increase in the northern districts where the season, though not so good as in the southern districts, was better than in fasli 1294. The increase was large in the estates noted in the margin. In Ukkadai, Sáptúr and Kavalpara, however, there was a considerable decrease in the demand. In Ukkadai it was due to the sale of lands referred to above; in Sáptúr to short outturn of paddy and fall in prices and the stoppage of tree felling for a portion of the year; and in Kavalpara to a smaller number of leases having been renewed during the year under report.

Increase.	RS.
Ramnad	51,978
Vadapathimangalum	14,106
Gandamanáyakanúr	9,308
Dhárákót	6,636
Kumarasami Mudaliar's estate ...	5,117
Alangudicheri	4,866
Decrease.	
Ukkadai	10,425
Sáptúr	7,594
Kavalpara	3,984

11. *Remissions.*—Remissions were granted to the extent of Rs. 92,866 against Rs. 1,16,023 in fasli 1294. In Chinna Kimedi they amounted to Rs. 17,267 and more than counterbalanced the increase in the gross demand. They were granted mainly for waste and entire loss of crop in wet lands due to deficient water-supply and they include Rs. 1,120 remitted to certain villages which were destroyed by fire. The remissions in Jarada were also granted for wet waste and entire loss of wet crop. The remissions in Ramnad and Gandamanáyakanúr were mostly deductions on account of emoluments of village servants, while those in Erumaipatti were cowle remissions to the extent of Rs. 3,675

	RS.
Chinna Kimedi	17,267
Jarada	4,799
Ramnad	55,122
Gandamanáyakanúr	5,136
Erumaipatti	3,696

12. *Net Demand.*—The rent-roll was nearly 8½ lakhs in Ramnad and nearly 4 lakhs in Parlákimedi. It exceeded ¾ lakh in Dhárákót and Kangundi, ½ lakh in Chinna Kimedi, Urlám, Vadapathimangalam and Gandamanáyakanár and Rs. 10,000 in nineteen other estates. The total net demand was Rs. 21,32,870.

13. *Demand, Collection and Balance.*—Statement No. III shows these particulars. The marginally-noted discrepancies will be found in the arrear demand shown in column 3 of this statement as compared with the balance at the end of fasli 1294 exhibited in that year's report. They are due to differences in the value of grain adopted for the year and to certain corrections and adjustments. The arrear demand for fasli 1295 amounted to Rs. 8,83,901, and of this sum Rs. 2,98,511 were collected and Rs. 37,244 remitted, leaving a balance of Rs. 5,48,146, or 62 per cent. of the demand uncollected. Details of estates show that the balance was *nil* in three, less than 25 per cent. in five, between 25 and 50 per cent. in thirteen and over 50 per cent. in nineteen estates. Tiruvalanjuli, Tiyagasamudram, Dhárákót and Nadavapalle having been recently taken up, the irrecoverable portion of the arrears has not yet been ascertained. In Vadapathimangalam and Nankara a large portion of the arrears is believed to be irrecoverable, and a report on them is promised by the Collectors concerned. In Ukkadai and Rammad the major portion of the balance is due from tenants who can pay only in small instalments. Two-thirds of the balance against Papanad not being easily recoverable, it is proposed to leave the collection to the zemindar who is about to come of age. Two-thirds of the balance in Sáptúr, consisting of the assessment on home-farm lands, and one-fourth of that in Mádugula, are now recommended to be written off the accounts. The balance against Merangi includes Rs. 36,248 ordered to be written off in last year's report. Excluding this sum, the balance would be only 5·7 per cent. of the demand. The whole of the balance in Velanganni was the arrear of rent due by a single lessee and its collection was suspended pending the disposal of an application for remission presented by him to the Collector. In Gandharvakóta recovery of rent is difficult owing to the poverty and turbulent character of the ryots. Collections were tardy in Jarada owing to the unfavorable character of the season. In the remaining estates, Mathur, Gandamanáyakanúr, Kangundi and Shulagiri, steps have been taken to collect a large portion of the balance

		RS.
Chidikada	+	679
Sripuram	+	1,547
Valanganni	+	1,392
Papanad	+	1,497
Singavanam	+	3,356
Kumarasami Mudaliar's estate ...	—	598

Tiruvalanjuli	100
Tiyagasamudram	95·0
Merangi	94·6
Dhárákót	93·0
Mádugula	87·1
Gandharvakóta...	80·1
Nadavapalle	79·2
Ukkadai	74·4
Velanganni	73·3
Sáptúr	72·8
Jarada	67·5
Vadapathimangalam	63·9
Papanad	61·1
Ramnad	59·6
Mathur	59·0
Mankara	58·7
Gandamanáyakanúr	55·5
Kangundi	52·5
Shulagiri	51·9

by suits and other means. The Government, in the review on last year's report, noticed the unsatisfactory progress which was made in the collection of arrears and suggested that the procedure used in the case of Government lands should be followed. This is impossible, as the Court cannot put Act II of 1864 into force for the collection of these arrears. They have to follow the processes allowed by Act VIII of 1865 which are much slower and more uncertain.

14. As may be expected, current collections show better results. Out of a demand of Rs. 21,32,870, Rs. 17,72,282 were collected, leaving a balance of 16·9 per cent. Turning to the details of estates, there were no arrears in three, in twenty-five others they ranged from 1·1 to 26·4 per cent. and exceeded 30 per cent. in the remaining twelve estates. The reasons assigned in the preceding paragraph explain the percentages against Gandharvakóta and Jarada. The unfavorable character of the season affected the collections in Chidikada also. In Mankara collections were credited largely to arrears and hence the large current balance. In the remaining estates portions of the balance have been since collected and steps have been taken for the collection of the remainder.

Papanad	87·3
Ukkadai	60·4
Gandharvakóta	51·1
Chidikada	50·5
Jarada	45·8
Mádugula	40·4
Mankara	40·4
Bodaguda	36·9
Tiruvalanjuli	34·1
Sáptúr	33·0
Kangundi	32·5
Chipurupalle	31·3

15. *Irrecoverable Arrears.*—The balance at the close of the fasli, current and arrears, amounted to Rs. 9,08,734. This sum, however, includes Rs. 57,125-9-0 which have been ordered to be written off the accounts since the close of the fasli. A further sum of Rs. 48,900-9-10 is now reported to be irrecoverable as detailed below :—

Estates.	Poverty.	Desertion.	Erroneous demand.	Barred by limitation.	Other causes.	Total.
1	2	3	4	5	6	7
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Parlákimedi	2,302 2 11	..	31 15 7	..	1 0 1	2,335 2 7
Chinna Kimedi ..	87 7 3	..	10 11 10	211 11 1	66 6 0	376 4 2
Chipurupalle	24 0 0	..	243 2 6	..	..	267 2 9
Lakkavaram	8 0 0	..	0 4 0	..	34 6 4	42 10 4
Kapileswarapuram ..	354 11 4	..	21 5 6	..	85 12 4	461 13 2
Nadavapalle	924 5 6	5 10 7	4 0 0	458 6 4	748 10 8	2,141 1 6
Kangundi	42 0 3	25 13 6	602 10 5	1,046 15 5	5,563 0 7	7,280 8 1
Papanad	227 10 9	..	..	..	633 7 9	861 2 2
Peramur	118 6 9	..	..	..	..	118 6 9
Nangavaram	285 8 3	1 12 0	..	..	1,512 12 5	1,800 0 8
Ramnad	892 11 1	..	2,019 2 5	713 2 0	11,472 9 5	15,097 8 11
Gandamanáyakanúr ..	122 7 7	..	..	..	..	122 7 7
Sátúr	..	..	..	..	16,212 0 0	16,212 0 0
Metráthi	..	..	..	..	472 0 0	951 0 0
Erumaipatti	738 15 10	..	420 0 0	59 0 0	15 2 0	833 5 5
Total ..	6,128 7 6	33 4 4	3,432 7 7	2,489 2 10	36,817 3 7	48,900 9 10

Columns 2, 3 and 5 do not call for remark. Of the sum of Rs. 3,432-7-7 shown as erroneous demand, Rs. 2,019-2-5 appertain to Ramnad. The amount entered against Kangundi in column 6 includes the marginally-noted large items. Of the amount entered against Ramnad, Rs. 10,337-11-5 are the arrears of rent for the recovery of which suits were filed from 1872 to 1884 and which were disallowed on the ground that pattas and muchilkas were not exchanged and for other similar reasons. The amount against Sáptúr has already been referred to (paragraph 13).

	Rs.	A.	P.
Jodi on inam villages held by mortgage or sale by the zemindar himself	2,885	3	0
Rent due on lands taken up for Public Works	627	3	0
Rent due on lands which could not be cultivated owing to the ruined condition of a tank ...	1,125	15	3
Remission granted by the late zemindar to an izaradar ...	450	0	

The whole amount, Rs. 48,900-9-10, will be written off the accounts.

16. *Financial Transactions.*—Statement No. IV shows the financial transactions of the estates under management. The grain balances at the beginning of the year in some of the estates in Tanjore differ as shown in the margin from the closing balances given in last year's report. This is due to differences in the commutation values of grain adopted for the year. In some cases the cash receipts exhibited in column 7 are less than the collections in column 8 of statement No. III, because the latter include the estimated value of grain received in the year and remaining unsold. The entry against Mathur in column 7, however, exceeds the collections in statement No. III, but the discrepancy is not explained by the Collector. The sum of Rs. 40,000 shown against Dhárákót in column 10 was borrowed from two individuals for the repayment of certain debts. Entries in the same column against Bodaguda and Sáptúr are the sale-proceeds of live and dead stock, and those against the estates in the Tanjore district are the sale-proceeds of grain received in fasli 1294.

	Rs.	
Ukkadai	+	699
Gandharvakóta	+	182
Vadapathimangalam	+	2,358
Alangudicheri	—	106
Mathur	—	120
Papanad	+	46

17. The total cash receipts of the year amounted to Rs. 23,81,470; and adding thereto the cash balance at the commencement of the year, the available assets were Rs. 31,50,669. Of this amount Rs. 1,11,500 were invested in Government securities and Rs. 22,57,094 were expended, leaving a cash balance of Rs. 7,82,075 at the end of the fasli. Adding to this the value of the grain * on hand and of the Government securities, † the balance to the credit of the estates was over 42 ‡ lakhs of rupees.

* Rs. 93,429.
‡ „ 33,41,800.

	Rs.
‡ Párlákimedi	27,45,850
Urlam	2,85,605
Gandamanáyakanúr	2,12,458
Merangi	1,17,230
Kavalapara	89,456
Sáptúr	85,372
Chinna Kimedi	74,007
Kapileswarapuram	72,180
Other estates	5,35,146
Total ...	42,17,304

8. The charges entered in column 24 of the statement include the following unusual items :—

	Rs.	Rs.
Parlákimedi—		
Survey charges	5,642	
Advances to Mr. Chisholm in connection with the Parlákimedi palace works	6,000	
Purchase of harness	4,056	
Mr. Dunphy's arrears of pay	2,421	
Fees to the auditor of Mr. Chisholm's accounts	1,230	
		19,349
Chinna Kimedi—		
Pilgrimage of the Mahadevi to Puri	2,790	
Ornaments	1,162	
		3,952
Urlám—		
Minor's pilgrimage to the Godávari	5,000	
Upanayanam of minor's brother	1,500	
		6,500
Bodaguda—		
Funeral of the late zemindar	3,348	
Merangi—		
Law charges	7,402	
Minor's marriage	2,000	
Purchase of a phæton	1,413	
		10,815

		RS.
Lakkavaram—		
Legacy to the widow of the late proprietor		6,438
Kapileswarapuram—		
Survey charges		2,273
Kangundi—		
Marriage expenses of the elder minor		8,000
Nangavaram—		
Upanayanam ceremony of the elder ward		1,000
Ramnad—	RS.	
Marriages of the ward's sister, &c.	15,000	
Law charges	20,206	
		35,206
Sáptúr—		
Funeral expenses of the late zemindar		1,955
Sarvottama Row's estate—		
Minor's marriage		2,185
Total ...		1,01,021

19. The following abstract compares the charges of the year under report with those of fasli 1294 :—

Estates.	Fasli 1294.	Fasli 1295.	Remarks.
	RS.	RS.	
Parlákimedi	3,40,637	3,06,182	Decrease due to the completion of survey and demarcation and to the absence of certain extraordinary charges.
Chinna Kimedi ...	70,709	57,893	Decrease due to no expenditure having been incurred on works and to the absence of certain extraordinary charges.
Jarada	21,186	14,773	Decrease due mainly to no expenditure having been incurred on works and to non-payment of peishcush and land-cess for want of funds.
Urlám	38,161	44,081	The increase is the net result of an increase of Rs. 10,285 and a decrease of Rs. 4,365. The former was due to payment of arrears of land-cess and to the unusual charges mentioned in paragraph 18; the latter to non-execution of works and to the fact that the post of governess was vacant.
Dhárákót	50,886	93,060	Increase due to payment of debts to a large extent and to the payment of arrears of the maintenance allowance of the minor.
Merangi	51,279	59,264	The increase is the net result of an increase of Rs. 13,589 and a decrease of Rs. 5,604. The former was due to larger payments on account of peishcush and of the maintenance and education of the minor; the latter is explained by the fact that a large sum was spent in fasli 1294 for the marriage of the minor.
Mádugula	4,750	2,574	Decrease due chiefly to non-payment of any debts in the year.
Chidikada	15,788	17,516	Increase due to larger expenditure on works and to the payment of Rs. 1,116 to the ward's brother, the zemindar of Pithápuram, on the occasion of his son's *bharasala* (Christening ceremony).
Srípuram	14,678	18,534	Increase due chiefly to payment of arrears of peishcush.

Estates.	Fasli 1294.	Fasli 1295.	Remarks.
	RS.	RS.	
Chípurupalle	9,259	9,795	The increase is small and calls for no remark.
Lakkavaram	27,951	18,114	Decrease due to smaller payments in discharge of debts.
Kapileswarapuram ...	40,481	40,427	An increase of Rs. 5,390 under works was counterbalanced by a decrease under payments of peishcush and law charges.
Nadavapalle	1,870	9,376	The estate having been taken under management at the end of fasli 1294, the charges incurred in that fasli were small.
Chitticherla	2,871	2,877	The increase does not call for remark.
Kangundi	83,527	92,762	Increase due chiefly to the marriage of the senior ward.
Ukkadai	56,397	98,157	Debts were repaid in the year to the extent of Rs. 78,187. There was, however, a decrease under assessment and refund of deposits, as disbursements under these heads were unusually high in fasli 1294.
Velanganni	1,677	2,308	Increase due to payment of arrears of assessment and commission.
Gandharvakóta ...	22,253	31,597	Increase due chiefly to repayment of debts.
Vadapathimangalam ...	37,443	89,921	Increase due chiefly to payment of arrears of assessment (Rs. 25,137) and repayment of debts (Rs. 19,660).
Alangudicheri ...	9,439	7,710	Decrease due chiefly to the small amount of debts repaid in the year.
Mathur	7,695	6,849	Do. do. do.
Papanad	21,957	24,298	Increase due to the larger amount of debts repaid.
Singavanam	3,712	23,618	Increase due to repayment of debts and adjustment of deposits.
Peramur	10,647	8,338	Decrease due to the absence of certain unusual charges incurred in fasli 1294.
Nangavaram	12,309	25,825	Debts were repaid to the extent of Rs. 12,138, and Rs. 1,000 were spent on the Upanayanam ceremony of the elder ward.
Ramnad	8,13,330	9,44,708	The principal items of increase are works (Rs. 73,393), repayment of Government loan (Rs. 50,000), and those mentioned in paragraph 18.
Gandamanáyakanúr ...	53,732	42,914	The expenditure in fasli 1294 was high owing to the purchase of certain wet lands.
Vadagarai	4,516	4,405	The decrease is small and calls for no remark.
Kumarasami Mudaliar's estate.	10,893	22,569	Increase due mainly to payment of debts (Rs. 10,699) and payment of arrears of Government demand.
Metráthi	5,382	6,444	Increase due chiefly to larger repayment of debts.
Erumaipatti	17,709	18,101	Increase is small and does not call for remark.
Shulagiri	51,751	16,932	In fasli 1294 the sum of Rs. 35,000 borrowed from Government was paid to a creditor.
Sarvottama Row's estate.	3,821	5,987	Increase due principally to the celebration of the minor's marriage.
Kavalpara	28,637	27,167	Decrease due to the absence of certain items of extraordinary expenditure incurred in fasli 1294.
Mankara	4,529	3,551	Decrease due chiefly to the non-recurrence of certain charges (such as repayment of kanam to tenants who relinquished their holdings) in the fasli under report.
Bimbalan	452	384	Decrease is small and calls for no remark.

20. *Works.*—The expenditure on works and their supervision amounted to Rs. 1,76,161 against Rs. 1,30,423 in fasli 1894 :—

	Fasli 1294. Rs.	Fasli 1295. Rs.
Irrigation works	74,183	1,27,590
Buildings	16,958	18,401
Communications	15,234	4,180
Supervision	24,048	25,990
Total ...	1,30,423	1,76,161

In order to ensure the proper application of estate funds allotted to works in Ward's estates, it was resolved in 1884 to place the works under the Public Works Department, a contribution of 23 per cent. upon the outlay being paid to Government and that department entertaining the necessary subordinate establishment and paying its cost from the contribution. This was, however, subsequently modified, leaving minor irrigation works and repairs costing less than Rs. 1,000 in the smaller estates to Collectors, and authorising the Superintending Engineers to request Collectors to make other arrangements when they themselves could not take up works in any estate. These arrangements were brought into force in fasli 1295. In the year under report works in Ramnad and in the estates in the Ganjam and Godávari districts were under the charge of the Public Works Department, those in Gandamanáyakanúr and Kangundi were supervised by the Local Fund Engineers, who were remunerated by a commission of 10 per cent. on the expenditure, and those in the remaining estates were under the charge of Collectors. The expenditure in Parlákimedi was about half as much as in fasli 1294, and there was no outlay in the other estates of the Ganjam district owing to the inadequacy of the Public Works establishment. The estimated expenditure for fasli 1295 for all the estates in Ganjam was Rs. 1,60,040, out of which only Rs. 19,084 was spent, and the whole of this was spent in the Parlákimedi estate. The Court very much regret this small expenditure, but hope that in the current year more work will be carried out. From recent reports, however, they fear that little has as yet been done. Good work was, however, done in Ramnad, where Rs. 1,21,537 were spent in the year against Rs. 48,143 in the previous fasli, breaches in 450 tanks and 2 channels having been repaired. In Lakkavaram and Kapileswarapuram Rs. 1,723 and 5,837, respectively, were spent by the Public Works Department; Rs. 10,603 were spent in Kangundi for the restoration or repair of 57 tanks, 5 roads and 11 buildings, and Rs. 2,280 in Gandamanáyakanúr on sundry works. The establishments entertained in these two estates cost 24·5 and 60·5 per cent., respectively, of the outlay. With reference to the estates in which works were solely under the charge of Collectors, the expenditure is satisfactory in Mathur, Shulagiri and Mankara. No expenditure was incurred in the marginally-noted estates, while in others only a small fraction of the budget allotment was utilized.

Merangi.	Tiyagasamudram.
Madugula.	Metrathi.
Alangudicheri.	Erumaipati.
Singavanam.	Bimbalan.
Tiruvalanjuli.	

21. Statement No. V-A shows the debts due to each estate. The balance of debts due at the beginning of the fasli was Rs. 3,62,807 and to this were added Rs. 3,12,264 on account of interest and new loans, making up a total of Rs. 6,75,071. Of this amount Rs. 66,276 were realised and Rs. 46,534 remitted, leaving a balance of Rs. 5,62,261 at the end of the year distributed among 25 estates. The increase in the balance at the end of the year as compared with that at the beginning was due mainly to the fact that the debts due to the Nadavapalle, Tiruvalanjuli, Tiyagasamudram and Sáptúr estates were newly brought to account, while in the Ukkadai, Vadapathimangalam, Papanad and Singavanam estates the realisations in the fasli were small. In these estates a large portion of the debts consists of advances to porakkudies (farm laborers) who are poor and can only pay in easy instalments. Of the balance against Gandharvakóta, Rs. 8,000 are due from the zemindar of Pandarankota. As this zemindar is a pauper and the village mortgaged by him has passed into the hands of third parties at a Court sale, a suit will shortly be instituted

against these persons to enforce the Gandharavakóta zemindar's prior mortgage of the village. The amounts due to Chípurupalle, Nadavapalle and Sáptúr are under investigation. The major part of the balance due to Lakkavaram is covered by decrees which are in different stages of execution. In Kangundi Rs. 39,352 fall due in future years, while Rs. 13,267 are covered by decrees. Of the balance of Rs. 4,143 due to Merangi, Rs. 3,300 are being recovered in annual instalments of Rs. 400, while Rs. 345 have since been written off. Rs. 3,037 have also been written off from the sum (Rs. 4,193) due to Kumarasami Mudaliar's estate.

22. The following debts are reported to be irrecoverable for the reasons given opposite to each and will be written off the accounts :—

	Rs	A.	P.	
Madugula	50	0	0	Poverty of the debtors.
Kangundi	188	13	8	
Alangudicheri ...	10	10	0	
Singavanam ...	54	0	3	
	296	7	11	This is the balance due after the execution of a decree, which does not declare other property or the person of the debtor liable.
	42	7	8	Recovery of this amount was barred during the life-time of the late zemindar, and the debtors have refused to execute fresh bonds.
	392	15	10	
Kavalapara	40	11	2	Balance of interest due on a Court decree which has been already remitted by the Collector.
Mankara	123	3	5	The debt is not supported by proper documents.
	130	6	10	Poverty of the debtors.
	253	10	3	
Total ...	936	12	11	

23. Statement No. V-B shows the liabilities of the estates under management. They amounted to Rs. 14,87,442 at the end of last year, while the debts newly contracted or brought to account, and the interest which accrued during the year, raised them to Rs. 16,72,542. Of this amount Rs. 5,11,414 were liquidated in the year and Rs. 3,273 were struck off, leaving a balance of Rs. 11,57,855 at its close.

Ramnad.

The outstanding loan against Ramnad at the commencement of the year amounted to Rs. 7,60,000. This was reduced to Rs. 5,00,000 at the end of the year. It is expected that the balance of the loan will be repaid in two years, that is before the minor comes of age. Of the balance against Gandharvakóta, Rs. 10,768 have been since repaid and Rs. 944 are barred by limitation. Arrangements for the sale of the home-farm lands are not yet complete, and the Avadayar Covil Tambiran has declined to purchase the village referred to in last year's report. In Singavanam Rs. 2,533 have been repaid since the close of the fasli. The judgment-creditor in suit No. 85 of 1882 for Rs. 47,516 on the file of the Sub-Court, Tanjore, has attached, in execution of his decree, the ten villages which had formerly been under the management of the Collector in connection with another suit (No. 3 of 1877) under section 326 of the Civil Procedure Code. Arrangements have now been made for their being placed again under the management of the Collector; and suit No. 21 of 1883, which was remanded by the High Court for retrial on its merits, is still pending before the Sub-Court. A portion of the Ukkadai estate was sold and with the sale-proceeds debts to the extent of Rs. 78,187 were liquidated. The balance against Dhárakót is the amount referred to in paragraph 16. No portion of the debt due by Mádugula was discharged in the year for want of

Gandharvakóta.

Singavanam.

Ukkadi.	Mádugula.
Dhárákót.	Shulagiri.

funds. The entry against Shulagiri includes the balance of the loan of Rs. 35,000 taken from Government. The sum of Rs. 944 mentioned above, the recovery of which is barred by limitation, will be written off the accounts.

24. The subjoined statement gives the demand, collection and balance of the religious and charitable endowments attached to Peramur, Ramnad, Kumarasami Mudaliar's estate and Kavalpara :—

District.	Estate.	Endowments.	DEMAND.			COLLECTION.			BALANCE.			Percentage of balance on demand.
			Arrear.	Current.	Total.	Arrear.	Current.	Total.	Arrear.	Current.	Total.	
			RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	
Trichinopoly.	Peramur ..	Musiri chattarm.	176	413	589	..	413	413	176	..	176	29·8
Madura ..	Ramanad ..	Devastanams.	54,563	1,33,077	1,87,640	17,959	1,12,963	1,30,922	36,604	20,114	56,718	30·2
		Chattrams .	23,111	39,399	62,510	8,353	29,845	38,198	14,758	9,554	24,312	38·9
		Dharmamagamai.	15,219	18,616	33,835	8,028	8,414	16,442	7,191	10,202	17,393	51·4
Tinnevelly	Kumarasami Mudaliar's estate.	....	11,213	13,046	24,259	3,563	9,219	12,782	7,650	3,827	11,477	47·3
Malabar ..	Kavalpara.	Trikangode devasam.	2,031	1,005	3,036	232	689	921	1,799	316	2,115	69·7

The balance against the Trikangode devasam was high, as the title of the proprietrix to manage the temple is disputed by the Uralars and the matter is under litigation. Of the balance shown in the statement, the following amounts which are reported to be irrecoverable will be written off the accounts :—

	RS.	A.	P.
Musiri chattram	140	2	8
Ramnad devastanam	1,214	10	9
Chattrams	303	2	1
Total ...	1,658	9	6

25. The following statement shows the financial transactions of the above institution :—

Districts.	Estates.	Endowments.	Opening balance.	Receipts.	Total.	Charges.	Closing balance.
			RS.	RS.	RS.	RS.	RS.
Trichinopoly..	Peramur ..	Musiri chattram	587	339	926	475	451
Madura ..	Ramnad ..	Devastanams	2,16,268	1,43,882	3,60,150	1,15,037	2,45,113
		Chattrams	73,399	38,964	1,12,363	37,297	75,066
		Dharmamagamai	18,541	16,529	35,070	18,332	16,738
Tinnevelly ..	Kumarasami Mudaliar's estate.	....	2,439	12,418	14,857	8,759	6,098
Malabar ..	Kavalpara ..	Trikangode devasam ..	171	1,025	1,196	932	264

The endowments attached to Kumarasami Mudaliar's estate were indebted to the extent of Rs. 346 and debts were due to them to the extent of Rs. 1,376. Of the latter amount, Rs. 1,302 are reported to be irrecoverable and will be written off the accounts.

The transactions of the Devadi choultry attached to Urlám are incorporated in the accounts of the estate. The balance to its credit at the beginning of the fasli was Rs. 7,167, and the receipts and charges of the year amounted to Rs. 3,119 and 1,113, respectively. At the close of the fasli there was a cash balance of Rs. 9,173 besides 26 garces of 1,800 seers each of paddy to its credit.

The affairs of the endowments attached to Sáptúr are under investigation.

27. *Education of the minors.*—Statement No. VI exhibits the educational progress of the wards in fasli 1295. They were 50 in number, 45 of them being boys and 5 girls. Since attaining his majority two years ago, the eldest son of the Parlákimedi zemindar, who is now 23 years of age, is of course exempted from the discipline of

No. I.—STATEMENT showing the ages, &c., of the Wards and the period during which the estates have been under management.

Districts.	Estates.	Government Orders by which the estates came under the management of the Court of Wards.	Sexes of the Wards.	Disabilities.	The period during which the estates have been under the Court's management.	Ages of the Wards at the end of the fasli.	Dates on which the Ward will attain majority.
1	2	3	4	5	6	7	8
					Yrs. M.	Yrs. M. D.	
Ganjam	Parlákimedi	No. 1279, 22nd June 1830 ..	Male ..	Imbecility ..	55 11	56 0 0	June 1890.
	Chinna Kimedi	,, 2188, 27th December 1876	Do. ..	Minority ..	9 6	17 0 6	May 1892.
	Jarada	,, 2464, 19th July 1880 ..	Do. ..	Do. ..	5 11	15 1 26	January 1890.
	Urlám	,, 740, 27th March 1879 ..	Female ..	Do. ..	7 3	17 5 17	September 1897.
	Dhárakót	,, 149, 6th February 1885 ..	Male ..	Do. ..	1 5	10 8 23	15th March 1906.
	Bodagada	,, 1026, 11th September ,,	Do. ..	Do. ..	0 9	1 3 16	1st February 1889.
	Merangi	,, 3042, 25th November 1869	Do. ..	Do. ..	16 7	18 4 28	
	Mádugula (*a*).. ..	,, 3087, 9th October 1877	Do. ..	Do. ..	8 9	18 0 0	1889.
Vizagapatam ..	Chidikada	,, 754, 20th June 1885 ..	Sex ..	Sex ..	8 9	46 6 28	
	Sripuram	,, 2930, 25th September 1877	Minority ..	Minority ..	7 10	11 10 5	26th August 1895.
	Chipurupalle	,, 1449, 5th ,, 1878	Sex ..	Sex ..	4 3	48 0 0	
	Appikonda	,, 510, 13th May 1882 ..	Minority ..	Minority ..	0 2	9 5 0	February 1898.
	Lakkavaram	,, 337, 12th ,, 1886 ..	Do. ..	Do. ..	6 8	10 2 16	April 1897.
Godávari ..	Kapileswarapuram (*b*) ..	,, 2291, 15th December 1879	Do. ..	Do. ..	16 9	24 0 0	
	Nadavapalle	,, 2661, 27th September 1869	Do. ..	Do. ..	1 5	18 7 0	November 1888.
Cuddapah ..	Chitticherla	,, 222, 20th February 1885	Do. ..	Do. ..	9 9	17 4 0	February 1890.
	Kangundi	,, 1381, 29th September 1876	Do. ..	Do. ..	3 3	16 11 0	August 1890.
North Arcot ..	Timmajamma's estate ..	,, 435, 11th April 1883 ..	Do. ..	Do. ..	1 4	7 0 0	1900.
	Ukkadi	,, 299, 10th March 1885 ..	Female ..	Do. ..	7 0	14 0 0	January 1893.
	Velangami	,, 1471, 12th July 1879 ..	Male ..	Do. ..	6 8	20 0 18	12th June 1887.
	Gandharvakóta	,, 2179, 15th November 1879	Do. ..	Do. ..	5 4	12 6 20	11th December 1894.
	Vadapathimangalam	,, 493, 9th March 1881 ..	Do. ..	Do. ..	4 10	16 0 0	7th March 1891.
Tanjore	Alangudicheri	,, 1205, 29th August ,,	Do. ..	Do. ..	3 7	19 7 24	7th November 1887.
	Mathur	,, 1263, 25th ,,	Do. ..	Do. ..	4 4	14 10 0	6th September 1892.
	Papanad	,, 1292, 20th November 1882	Do. ..	Do. ..	2 5	19 10 0	5th ,, 1887.
	Singavanam	,, 290, 13th March 1882	Do. ..	Do. ..	1 2	13 2 15	15th April 1894.
	Tiruvianjuli	,, 159, 1st February 1884	Do. ..	Do. ..	1 2	41 11 21	
	Tiyagasamudram	,, 531, 5th May 1885 ..	Do. ..	Do. ..	17 7	16 4 17	February 1891.
Trichinopoly ..	Peramur	,, 624, 4th ,, ,, ..	Do. ..	Do. ..	5 7	38 0 0	
	Nangavaram	,, 2085, 30th November 1868	Do. ..	Do. ..	13 3	11 8 0	31st October 1895.
	Ramnad	,, 1946, 18th ,, 1880	Do. ..	Do. ..	18 9	17 8 0	October 1889.
Madura	Gandamánayakandúr	,, 319, 15th March 1873	Do. ..	Do. ..	4 8	19 5 7	24th January 1888.
	Vadagarai	,, 2264, 27th September 1867	Do. ..	Do. ..	0 6 7	12 6 7	24th December 1894.
	Sáptúr	,, 1651, 7th November 1881	Do. ..	Do. ..	6 7	11 11 26	6th July 1895.
	Vadimitta	,, 6, 5th January 1886	Do. ..	Do. ..	4 9	13 6 0	7th January 1894.
Tinnevelly ..	Kumarasami Mudaliar's estate	,, 2183, 17th November 1879	Do. ..	Do. ..	2 11	20 1 0	10th June 1887.
Coimbatore ..	Metráthi	,, 1399, 20th September 1881	Do. ..	Do. ..	12 1	5 6 0	8th January 1902.
Salem	Erumaipatti	,, 860, 14th July 1883	Do. ..	Do. ..	3 4	35 0 0	
	Shulagiri	,, 694, 5th June 1874	Female ..	Imbecility ..	10 11	4 3 13	March 1903.
South Canara ..	Sarvottama Row's estate ..	,, 788, 28th July 1882	Male ..	Minority ..	2 11	15 7 0	December 1891.
	Puttamma's estate	,, 1230, 14th August 1875	Do. ..	Lunacy ..	13 11	68 0 0	
	Kavalpara	,, 872, 18th July 1883 ..	Female ..	Minority ..	8 7	20 0 0	25th April 1887.
Malabar	Mankara	,, 1187, 9th August 1872 ..	Do. ..	Do. ..	6 5	20 0 0	January 1888.
	Bimbadan	,, 3341, 3rd December 1877	Male ..	Lunacy ..		33 0 0	
		,, 122, 2nd February 1880 ..	Do. ..				

(*a*) Until the close of fasli 1294, the two widows of the late zemindar were recognized as the proprietrices of the zemindari pending the decision of the Civil Courts on the validity of an adoption set up by the senior widow. The High Court having decided that the adoption was valid, the management of the Court of Wards has been continued on behalf of the minor adopted son.

(*b*) This estate has since been handed over to its owner.

minority. His former tutor is still constantly with him and speaks most highly of his intelligence and moral character. Mr. Taylor reports that he has rarely met a young man of his age who knows so much about things peculiarly connected with this country. He is a good sportsman. His report on his settlement of the 19 villages which have been under his charge forms an enclosure to this report. His two younger brothers and the Chinna Kimedi and Jarada minors continued under Mr. Taylor's tuition. Mr. Baird was in charge of the education of the Merangi minor throughout the year at Waltair, and the Mádugula minor was added to his charge in March 1886.

Dhárákót	1
Srípuram	1
Sáptúr	1
Kumarasami Mudaliar's estate ...	1
Vadimitta	3
Kangundi	2
Tiyagasamudram	1

Mr. Sewart was in charge of the Ramnad and Gandamanáyakanúr minors at Madras, and they attended the Christian College. Miss Hadden continued as governess of the Kapileswarapuram ward. Ten wards belonging to the marginally-noted estates were under Native private tutors. Thirty minors were attending schools. Twelve of them were reading in the Middle School classes and five in the Matriculation classes. The progress of the minors was, on the whole, fair.

27. *General remarks.*—Pending the completion of the survey registers, the question of the settlement of Parlakimedi was in abeyance. The survey of the Kapileswarapuram estate was completed in the year under report at a total cost of Rs. 3,197, the area surveyed being 13,235 acres, thus disclosing an area of 2,138 acres in excess of that entered in the old accounts. The boundaries of the villages only have been marked by stones, while those of the holdings have been marked by earthen bunds. The lands belonging to the Kavalpara and Mankara estates have been measured. The report on the operations in the latter estate is due from the Collector, while the registers relating to the former are being fair-copied. The forests of the Kangudi estates continued under the management of the District Forest-officer, under whom they were placed under section 32 (*b*) of the Forest Act. The forest revenue of the year was Rs. 1,458 against Rs. 4,731 in fasli 1294. The decrease is probably due to restricted fellings. The Gandamanáyakanúr forests continued under the management of the District Forest-officer as the Collector's assistant. During the year under report the boundaries of the Warasanad valley in the estate were well defined and marked out by stones, and the outer demarcated lines of the whole estate were surveyed. The receipts of the year from forest revenue amounted to Rs. 1,629 against Rs. 2,961 in the previous year. The decrease is due mainly to no reserved timber having been felled and to traders having abandoned cutting on account of the distance of the felling locality. The Sáptúr forests were placed under protection towards the close of the fasli. The fuel reserves constituted in Ramnad, as mentioned in last year's report, are doing well and are being extended.

28. *Alienations.*—The Court gave in last year's report an exhaustive account of all that had been done in the disposal of alienations up to date. As a separate report upon the matter has been called for by Government they do not advert to the subject here.

29. The Court regret the delay that has occurred in the submission of this report. It is due to delay in the receipt of some of the district reports. The Ganjam Collector's reports for the estates in his district were only received between the 15th February and 15th March 1887.

(A true Extract.)

(Signed) M. HAMMICK,
Acting Secretary.

To the Secretary to Government, Revenue Department, with a file of reports.
„ all Collectors in charge of Wards' estates.

No. II-A.—STATEMENT showing the number of villages and the proportion of cultivation to holdings in the estates under the management of the Court of Wards for fasli 1295 (1885-86).

Districts.	Estates.	Number of villages.					Fasli 1294.			Fasli 1295.		
		Ryotwari or joint-rent.	Money-rent.	Rent in kind.	Inam or Shrotriem.	Total.	Holdings.	Actual cultivation.	Percentage of cultivation to holdings.	Holdings.	Actual cultivation.	Percentage of cultivation to holdings.
1	2	3	4	5	6	7	8	9	10	11	12	13
Ganjam ..	Parlákimedi ..	506	..	..	390	898	1,12,742	1,07,651	95·5	1,12,704	1,12,498	99·8
	Chinna Kimedi ..	63	21	..	74	158	9,040	8,383	92·7	10,270	10,019	97·5
	Jarada ..	25	6	..	31	62	3,490	1,827	52·9	3,461	2,790	80·6
	Dhárákót ..	6	..	..	7	13	2,968	2,968	100·	2,968	2,968	100·
	Bodaguda ..	36	102	..	47	185	..	..	..	4,755	4,725	99·4
	Merangi ..	6	272	..	21	299	..	..	..	..	..	..
	Mádugula ..	1	49	..	36	86	..	..	..	961	961	100·
Vizagapatam ..	Chidikada ..	5	..	..	..	5	976	976	100·	..	..	..
	Srípuram ..	5	..	..	5	10	2,278	2,278	100·	2,278	2,278	100·
	Chipurupalle ..	1	..	..	..	1	2,840	2,840	100·	2,862	2,862	100·
	Appikonda ..	..	..	..	..	..	2,488	2,488	100·	2,488	2,488	100·
	Lakkavaram ..	..	7	..	..	7	741	492	66·4	648	315	48·6
Godávari ..	Kapileswarapuram ..	7	..	..	..	7	6,707	3,904	68·4	5,706	3,718	65·1
	Nadavapalle ..	6	..	..	..	6	..	..	..	2,469	1,889	76·5
Cuddapah ..	Chittiticherla ..	..	..	..	..	..	487	289	59·3	485	256	52·8
North Arcot ..	Kangundi ..	..	167	..	123	330	8,704	7,828	89·9	8,603	7,803	90·7
	Timmajamma's estate ..	..	..	..	..	..	..	..	..	..	..	..
	Ukkadai ..	..	..	..	..	..	3,418	3,015	88·2	2,480	2,125	85·7
	Velangani ..	..	..	..	..	..	403	329	81·6	403	384	95·3
	Gandharvakóta ..	12	14	16	11	53	20,501	19,653	95·9	21,190	20,420	96·4
	Vadapathimangalam ..	..	..	..	..	..	5,727	5,685	99·3	5,727	5,727	100·
	Alangudicheri ..	..	..	..	..	..	549	534	97·3	553	538	97·3
Tanjore ..	Mathur ..	..	19	..	17	36	615	569	92·5	615	568	92·3
	Papanad ..	..	8	3	4	15	5,005	5,005	100·	5,460	5,460	100·
	Singavanam ..	..	..	..	..	..	3,083	1,128	36·6	2,886	1,413	48·9
	Tiruvalanjuli ..	..	..	..	..	..	..	..	..	609	609	100·
	Tiyagasamudram ..	..	..	..	..	..	..	..	..	474	457	96·4
Trichinopoly ..	Peramur ..	..	..	..	..	..	2,445	1,797	73·5	2,446	1,928	78·8
	Nangavaram ..	..	..	..	..	..	4,285	3,837	89·5	4,305	3,790	88·0
	Ramnad ..	21	335⅔	1,004⅝	827⅝	2,167⅝	2,73,528	2,73,528	100·	3,08,971	3,08,971	100·
Madura ..	Gandamanáyakanúr ..	..	..	..	1	22	33,586	32,025	95·4	40,246	38,769	96·3
	Vadagarai ..	..	..	..	..	..	..	..	..	..	..	..
	Sáptúr ..	17	..	..	..	17	..	..	..	22,020	17,595	79·6
	Vádimitta ..	..	..	..	..	..	..	..	..	..	..	..
Tinnevelly ..	Kumarasami Mudaliar's estate ..	..	..	..	..	..	2,410	2,294	95·2	2,663	2,593	97·4
	Metráthi ..	..	..	..	..	1	5,281	3,793	71·8	5,941	5,311	89·4
Coimbatore ..	Erumaipatti ..	..	..	..	..	13	6,693	5,877	87·8	6,617	6,093	92·1
Salem ..	Shulagiri ..	1	63	..	1	139	4,990	4,458	89·3	5,044	4,438	88·6
	Sarvottama Row's estate ..	12	..	..	49	..	300	300	100·	300	300	100·
South Canara ..	Puttanma's estate ..	37	..	..	..	..	..	..	..	..	..	..
	Kavalpara ..	..	..	..	..	..	..	..	..	..	..	..
Malabar ..	Mankara ..	..	..	..	..	..	..	..	..	11,462	11,462	100·
	Bimbalata ..	..	..	..	..	..	11,462	470	100·	470	470	100·
		..	..	..	..	..	470	74	100·	74	74	100·
	Total ..	846	1,016⅔	1,023⅝	1,644⅜	4,530⅜	5,37,246	5,17,757	96·4	6,11,614	5,95,005	97·3

No. II-B.—Statement showing the settled demand of the estates under the management of the Court of Wards for fasli 1296 (1885-86).

Districts.	Estates.	Land Revenue.						Other items.	Total.
		Dry.		Wet.		Total.			
		Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.		
1	2	3	4	5	6	7	8	9	10
		ACS.	RS.	ACS.	RS.	ACS.	RS.	ACS	RS.
Ganjam	Parlákimedi	47,624	59,720	65,080	2,81,471	112,704	3,41,191	..	3,41,191
	Chinna Kimedi	2,495	5,669	7,775	45,006	10,270	39,675	23,420	63,095
	Jarada	606	1,136	2,855	16,172	3,461	17,308	4,233	21,541
	Urlám	321	1,738	2,647	41,744	2,968	43,482	6,973	50,455
	Dhárákót	1,612	..	3,143	..	4,755	18,940	53,890	72,830
	Bodaguda	..	..	..	..	..	1,663	18,090	19,753
Vizagapatam	Merangi	590	410	371	2,126	961	2,536	37,040	39,576
	Mádugula	..	..	..	..	..	..	1,200	1,200
	Chidikada	952	3,252	1,326	14,398	2,278	17,650	..	17,650
	Sripuram	1,270	2,943	1,592	12,009	2,862	14,952	..	14,952
	Chipurupalle	2,432	6,353	56	426	2,488	6,779	..	6,779
	Appikonda	..	..	..	..	..	..	..	..
Godávari	Lakkavaram	51	191	597	1,810	648	2,001	7,053	9,054
	Kapileswarapuram	4,179	27,203	1,527	5,680	5,706	32,883	..	32,883
	Nadavapalle	944	2,685	1,525	6,920	2,469	9,605	..	9,605
Cuddapah	Chitticherla	180	..	305	..	485	..	1,713	1,713
North Arcot	Kangundi	7,334	15,329	1,259	6,382	8,593	21,711	28,924	50,635
	Timmajamma's estate	..	..	..	..	..	..	..	..
Tanjore	Ukkadai	963	..	1,517	..	2,480	..	22,358	22,358
	Velanganni	39	..	364	..	403	..	3,285	3,285
	Gandharvakóta	13,517	14,772	4,296	8,606	17,813	23,378	11,138	34,516
	Vadapathimangalam	732	..	4,995	..	5,727	..	63,143	63,143
	Alangudicheri	74	..	479	..	553	..	7,563	7,563
	Mathur	114	..	501	..	615	..	5,615	5,615
	Papanad	4,090	7,182	1,370	9,466	5,460	16,648	..	16,648
	Singavanam	915	176	1,971	9,942	2,886	10,118	..	10,118
	Tiruvalanjuli	340	..	269	..	609	..	7,382	7,382
	Tiyagasamudram	127	..	347	..	474	..	9,066	9,066
Trichinopoly	Peramur	2,050	..	396	..	2,446	..	11,107	11,107
	Nangavaram	3,323	..	982	..	4,305	..	16,244	16,244
Madura	Ramnad	257,761	2,62,472	51,210	4,18,985	308,971	6,81,457	67,102	7,48,559
	Gandamanáyakanúr	39,474	57,856	772	1,949	40,246	59,805	..	59,805
	Vadagarai	..	..	..	..	..	..	2,856	2,856
	Sáptúr	20,391	23,607	1,629	12,417	22,020	36,024	5,735	41,759
Tinnevelly	Vádimitta	..	..	..	..	..	..	..	..
Coimbatore	Kumarasami Mudaliar's estate	1,810	..	853	..	2,663	..	12,599	12,599
	Metráthi	5,941	6,981	..	..	5,941	6,981	..	6,981
Salem	Erumaipatti	6,178	12,766	439	3,911	6,617	16,677	1,317	17,994
	Shulagiri	4,335	5,443	543	2,822	4,878	8,265	3,695	11,960
South Canara	Sarvottama Row's estate	200	..	100	..	300	..	4,183	4,183
	Puttamma's estate	..	..	..	..	..	..	..	..
Malabar	Kavalpara	7,635	..	3,827	..	11,462	..	23,846	23,846
	Mankara	230	..	240	..	470	..	4,926	4,926
	Bimbalan	55	..	19	..	74	..	382	382
	Total ..	440,884	5,17,884	167,177	8,91,242	608,061	14,29,729	4,66,078	18,95,807

No. II-B.—Statement showing the settled demand of the estates under the management of the Court of Wards for fasli 1295 (1885-86)—*continued*.

Districts.	Estates.	Miscellaneous Revenue.					Total of columns 10 and 15.	Deduct remissions.	Net revenue.	Demand of fasli 1294.	Difference.
		Jodi or quit-rent on inams.	Land-cess.	Water-rate and second-crop assessment.	Other items.	Total.					
		11	12	13	14	15	16	17	18	19	20
		RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjam	Parlákimedi	22,408	17,754	..	6,478	46,640	3,87,831	1,717	3,86,114	2,62,391	+ 23,723
	Chinna Kimedi	7,927	4,051	..	1,197	12,175	76,270	17,267	59,003	64,184	— 5,181
	Jarada	1,395	949	431	134	2,909	24,450	4,799	19,651	13,690	+ 5,961
	Urlám	1,833	1,112	..	1,300	4,245	54,700	1,760	52,940	54,405	— 1,465
	Dhárákót	2,733	2,258	..	2,068	7,059	79,889	635	79,254	73,253	+ 6,001
	Bodaguda	567	958	..	920	2,445	22,198	..	22,198	..	..
	Merangi	2,224	3,358	..	1,440	7,022	46,598	..	46,598	46,586	+ 12
	Mádugula	..	110	..	1,783	1,893	3,093	..	3,093	3,060	+ 33
Vizagapatam	Chidikada	352	907	..	3,765	5,024	22,674	8	22,666	18,166	+ 4,500
	Sripuram	960	703	1,741	1,078	4,482	19,434	..	19,434	17,335	+ 2,099
	Chipurupalle	129	279	..	1,604	2,012	8,791	..	8,791	8,665	+ 126
	Appikonda	..	..	..	..	..	..	..	..	..	..
Godávari	Lakkavaram	..	141	13	1,891	2,045	11,099	303	10,796	9,433	+ 1,363
	Kapileswarapuram	1,090	778	1,120	951	3,939	36,822	1,048	35,774	35,002	+ 772
Cuddapah	Nadavapalle	872	453	..	3,616	4,941	14,516	522	14,024	..	..
North Arcot	Chitticherla	..	..	..	42	42	1,755	10	1,745	1,141	+ 604
	Kangundi	15,392	3,854	12	5,800	25,058	75,693	..	75,693	77,409	— 1,716
	Timmajamma's estate	..	..	..	..	..	..	..	..	..	..
Tanjore	Ukkadai	..	..	..	585	585	22,943	..	22,943	33,368	— 10,425
	Velangani	..	..	..	..	..	3,285	..	3,285	2,606	+ 679
	Gandharvakóta	22	1,253	103	4,330	5,708	40,224	..	40,224	39,283	+ 941
	Vadapathimangalam	..	..	..	3,599	3,599	66,742	..	66,742	52,636	+ 14,106
	Alangudicheri	..	..	..	..	..	7,563	..	7,563	2,697	+ 4,866
	Mathur	..	..	..	..	..	5,615	..	5,615	2,514	+ 3,101
	Papanad	..	359	94	2,156	2,609	19,257	..	19,257	16,448	+ 2,809
	Singavanam	..	257	..	1,221	1,478	11,596	..	11,596	9,652	+ 1,944
	Tiruvalanjuli	..	..	..	..	..	7,382	..	7,382	..	..
	Tiyagasamudram	..	..	..	..	..	9,066	..	9,066	..	..
Trichinopoly	Peramur	..	..	24	276	300	11,407	..	11,407	11,163	+ 244
	Nangavaram	..	..	274	585	859	17,103	..	17,103	17,130	— 27
Madura	Ramnad	67,720	23,508	5,174	56,427	1,52,829	9,01,388	55,122	8,46,266	7,96,380	+ 49,886
	Gandamanáyakanúr	..	1,894	32	585	2,511	62,316	5,136	57,180	46,892	+ 10,288
	Vadagarai	..	..	..	1,762	1,762	4,618	..	4,618	3,881	+ 737
	Sáptúr	..	1,038	995	3,042	5,075	46,834	..	46,834	54,428	— 7,594
Tinnevelly	Vadimitta	..	..	..	..	..	..	..	..	..	..
Coimbatore	Kumarasami Mudaliar's estate	..	66	..	3,148	3,214	15,813	..	15,813	10,338	+ 5,475
	Metráthi	14	223	..	35	272	7,253	138	7,115	6,727	+ 388
Salem	Erumaipatti	..	529	271	952	1,752	19,746	3,696	16,050	15,690	+ 360
	Shulagiri	4,116	553	..	2,356	7,025	18,985	705	18,280	17,015	+ 1,265
South Canara	Sarvottama Row's estate	..	..	..	121	121	4,304	..	4,304	4,409	— 105
	Puttamma's estate	..	..	..	..	..	..	..	..	..	..
Malabar	Kavalpara	..	..	..	7,230	7,230	31,076	..	31,076	35,069	— 3,984
	Mankara	..	..	..	65	65	4,991	..	4,991	5,209	— 218
	Bimbalan	..	..	..	4	4	386	..	386	396	— 10
	Total ..	1,29,754	67,345	10,284	1,22,546	3,29,929	22,25,736	92,866	21,32,870	..	..

No. III.—STATEMENT showing the demand, collection and balance of the estates under the management of the Court of Wards for fasli 1295 (1885-86).

Districts.	Estates.	Demand.			Collection.			Amount written off.	Balance at the close of fasli.			Percentage of the balance in column 12 to the total demand in column 5.	Amount subsequently collected and remitted.	Balance.
		Arrears.	Current.	Total.	Arrears.	Current.	Total.		Arrears.	Current.	Total.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
		RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.		RS.	RS.
Ganjam	Párlakimedi	45,874	3,86,114	4,31,988	29,415	3,58,387	3,87,802	3,745	12,714	27,727	40,441	9·36	22,747	17,694
	Chinna Kimedi	14,219	59,003	73,222	7,159	45,120	52,279	..	7,060	13,883	20,943	28·60	7,593	13,350
	Jarada	6,769	19,651	26,420	2,147	10,638	12,785	36	4,586	9,013	13,599	51·47	4,020	9,579
	Urlám	367	52,940	53,307	367	52,346	52,713	..	..	594	594	1·11	594	..
	Dhárákót	37,634	79,254	1,16,888	2,647	63,182	65,829	..	34,987	16,072	51,059	43·68	2,306	48,753
	Bodaguda	4,079	22,198	26,277	3,383	14,014	17,397	..	696	8,184	8,880	33·79	3,377	5,503
Vizagapatam ..	Merangi	40,770	46,597	87,367	2,208	44,380	46,588	..	38,562	2,217	40,779	46·67	522	40,257
	Mádugula	708	3,093	3,801	79	1,843	1,922	12	617	1,250	1,867	49·11	565	1,302
	Chidikada	3,671	22,666	26,337	1,660	11,213	12,873	225	1,786	11,453	13,239	50·27	3,324	9,915
	Sripuram	4,503	19,434	23,937	2,006	18,105	20,111	415	2,082	1,329	3,411	14·25	1,289	2,122
	Chipurupalle	3,558	8,791	12,349	1,952	6,036	7,988	..	1,606	2,755	4,361	35·31	1,046	3,315
	Appikonda	..	..	..	..	..	..	..	..	..	..	..	..	..
Godávari	Lakkavaram	1,087	10,796	11,883	507	9,974	10,481	92	488	822	1,310	11·02	374	936
	Kapileswarapuram	13,377	35,774	49,151	8,619	29,473	38,092	235	3,823	6,301	10,124	20·59	389	9,735
Cuddapah	Nadavapalle	7,219	14,024	21,243	1,500	11,127	12,627	..	5,719	2,897	8,616	40·55	534	8,082
	Chitticherla	130	1,745	1,875	130	1,531	1,661	..	..	214	214	11·41	59	155
North Arcot	Kangundi	47,835	75,693	1,23,528	14,423	51,085	65,508	8,275	25,137	24,608	49,745	40·27	6,761	42,984
	Timmajamma's estate	..	..	..	..	..	..	..	..	..	..	..	..	..
	Ukkadi	12,267	22,943	35,210	2,116	9,094	11,210	1,024	9,127	13,849	22,976	65·25	10,115	12,861
	Velanganni	3,811	3,285	7,096	1,018	3,285	4,303	..	2,793	..	2,793	39·36	..	2,793
	Gandharvakóta	1,02,911	40,224	1,43,135	20,446	19,689	40,135	..	82,465	20,535	1,03,000	71·96	7,539	95,461
	Vadapathimangalam	15,920	66,742	82,662	5,502	60,926	66,428	246	10,172	5,816	15,988	19·34	253	15,735
Tanjore	Alangudicheri	294	7,563	7,857	263	7,273	7,536	..	31	290	321	4·08	58	263
	Mathur	273	5,615	5,888	112	5,615	5,727	..	161	..	161	2·73	..	161
	Papanad	41,139	19,257	60,396	15,323	2,437	17,760	664	25,152	16,820	41,972	69·49	7,248	34,724
	Singavanam	7,416	11,596	19,012	5,348	9,970	15,318	..	2,068	1,626	3,694	19·43	2,202	1,492
	Tiruvalanjuli	1,000	7,382	8,382	..	4,866	4,866	..	1,000	2,516	3,516	41·94	687	2,829
	Tiyagasamudram	1,192	9,066	10,258	59	6,669	6,728	..	1,133	2,397	3,530	34·41	1,259	2,271
Trichinopoly ..	Peramur	2,656	11,407	14,063	1,786	8,559	10,345	215	655	2,848	3,503	24·90	1,200	2,303
	Nangavaram	8,892	17,103	25,995	2,234	13,523	15,757	2,732	3,926	3,580	7,506	28·87	1,488	6,018
	Ramnad	3,86,881	8,46,266	12,33,147	1,39,013	7,16,928	8,55,971	17,373	2,30,465	1,29,338	3,59,803	29·17	55,659	3,04,144
Madura	Gandamanáyakanúr	3,317	57,180	60,497	849	56,233	57,082	627	1,841	947	2,788	4·60	682	2,106
	Vadagarai	524	4,618	5,142	297	3,871	4,168	..	227	747	974	18·94	170	804
	Sáptúr	36,115	46,834	82,949	9,816	31,374	41,190	..	26,299	15,460	41,759	50·34	5,623	36,136
Tinnevelly ..	Vádimitta	..	..	..	..	..	..	..	..	..	..	..	..	..
Coimbatore ..	Kumarasami Mudaliar's estate ..	5,465	15,813	21,278	3,518	12,389	15,907	52	1,895	3,424	5,319	25·0	1,340	3,979
Salem	Metráthi	1,756	7,115	8,871	1,495	6,262	7,757	..	261	853	1,114	12·55	146	968
	Erumaipatti	4,487	16,050	20,537	3,179	14,070	17,249	..	1,308	1,980	3,288	16·01	1,423	1,865
	Shulagiri	4,514	18,280	22,794	2,169	14,899	17,068	3	2,342	3,381	5,723	25·10	560	5,163
South Canara ..	Sarvottama Row's estate ..	273	4,304	4,577	200	3,981	4,181	71	2	323	325	7·10	218	107
	Puttamma's estate	..	..	..	..	..	..	..	..	..	..	..	..	..
Malabar	Kavalpara	6,462	31,076	37,538	4,130	28,555	32,685	..	2,332	2,521	4,853	12·92	216	4,637
	Mankara	4,479	4,992	9,471	1,349	2,974	4,323	502	2,628	2,018	4,646	49·05	134	4,512
	Bimbalan	57	386	443	57	386	443	..	..	..	..	..	..	..
	Total ..	8,83,901	21,32,870	30,16,771	2,98,511	17,72,282	20,70,792	37,244	5,48,146	3,60,588	9,08,734	30·1	1,53,720	7,55,014

No. IV.—FINANCIAL statement of receipts and charges of the several estates under management in fasli 1295.

Districts.	Estates.	Amount to the credit of the estate at the beginning of fasli 1295.				Cash receipts in fasli 1295.					
		Government securities.	Cash.	Value of grain on hand.	Total.	Land and Miscellaneous Revenue.	Interest on Government securities.	Debts recovered.	Sale-proceeds of land, &c.	Other items.	Total.
1	2	3	4	5	6	7	8	9	10	11	12
		RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjam	Párlákimedi	24,16,000	1,63,475	..	25,79,475	3,87,802	79,402	33	..	5,320	4,72,557
	Chinna Kimedi	62,000	13,260	..	75,260	52,279	1,540	2,712	..	109	56,640
	Jarada	11,000	2,007	..	13,007	12,785	559	1,675	..	320	15,339
	Urlám	2,30,000	41,252	..	2,71,252	51,713	6,565	..	..	156	58,434
	Dhárákót	..	14,806	..	14,806	65,829	..	429	40,000	1,288	1,07,546
	Bodaguda	..	1,037	..	1,037	17,397	..	82	5,632	302	23,413
	Merangi	1,11,900	13,508	..	1,25,408	46,588	2,965	200	..	1,333	51,086
	Mádugula	..	939	..	939	1,922	..	277	..	6,462	8,661
Vizagapatam ..	Chidikada	..	32,138	..	32,138	12,873	..	..	..	2,684	15,557
	Sripuram	..	11,107	..	11,107	20,111	159	..	..	1,310	21,580
	Chipurupalle	..	3,729	..	3,729	7,988	..	646	..	408	9,042
	Appikonda	..	..	..	..	..	..	..	..	..	..
Godávari	Lakkavaram	* 40,000	12,710	..	52,710	10,481	1,180	14,484	..	160	26,305
	Kapileswarapuram	59,900	13,183	..	73,083	38,092	1,432	..	..	..	39,524
Cuddapah	Nadavapalle	..	1,404	..	1,404	12,627	..	..	..	54	12,681
	Chitticherla	8,000	1,796	..	9,796	1,661	285	..	..	2,429	4,375
North Arcot	Kangundi	..	35,806	..	35,806	65,508	399	2,516	..	15,598	84,021
	Timmajamma's estate	..	..	..	..	..	..	..	..	..	..
	Ukkadai	..	76,688	3,849	80,537	10,777	..	304	3,849	9,762	24,692
	Velanganni	..	166	..	166	2,103	..	..	..	585	2,688
	Gandharvakóta	..	17,813	5,636	23,449	34,788	..	2,021	5,448	7,225	49,482
	Vadapathimangalam	..	33,394	27,752	61,146	31,735	..	529	25,112	9,809	67,185
Tanjore	Alangudicheri	..	1,630	1,678	3,308	5,364	..	2,117	1,678	1,192	10,351
	Mathur	..	121	1,526	1,647	6,029	..	1	444	881	7,355
	Papanad	..	931	847	1,778	17,665	..	1,295	673	7,812	27,445
	Singavanam	..	529	6,415	6,944	7,327	..	353	6,413	10,653	24,746
	Tiruvalanjuli	..	..	..	..	4,866	..	..	..	3,339	8,205
	Tiyagasamudram	..	2,656	1,442	4,098	5,460	..	14,426	1,472	4,348	25,706
Trichinopoly ..	Peramur	52,000	5,651	..	57,651	10,345	1,325	10	..	..	11,680
	Nangavaram	..	13,513	..	13,513	15,757	..	99	..	..	15,856
	Ramnad	..	1,15,253	33,384	1,48,637	8,55,971	..	..	..	26,496	8,82,467
Madura	Gandamanáyakanúr	1,17,300	71,569	326	1,89,195	57,082	5,787	..	..	3,634	66,503
	Vadagari	..	6,354	2,486	8,840	4,168	..	713	..	2,032	6,913
	Sáptúr	65,500	148	..	65,648	29,784	..	329	6,437	866	37,416
Tinnevelly	Vádimitta	..	..	..	..	..	..	..	..	..	..
Coimbatore	Kumarasami Mudaliar's estate ..	..	7,326	2,605	9,931	15,907	..	487	..	936	17,330
Salem	Metráthi	..	2,531	..	2,531	7,757	..	..	..	10	7,767
	Erumaipatti	..	689	..	689	17,249	..	1,666	..	..	18,915
	Shulagiri	..	2,959	..	2,959	17,068	..	..	..	7	17,075
South Canara ..	B. Saravottama Row's estate ..	4,500	2,792	..	7,292	4,181	142	..	..	43	4,366
	Puttamma's estate	..	..	..	..	..	..	..	..	..	..
Malabar	Kavalpara	42,000	36,867	3,298	82,165	32,685	1,382	..	..	853	34,920
	Mankara	10,200	7,284	136	17,620	4,015	216	..	..	30	4,261
	Bimbalan	..	178	155	333	270	..	..	..	1,115	1,385
	Total ..	32,30,300	7,69,199	91,535	40,91,034	20,04,009	1,03,338	47,404	97,158	1,29,561	23,81,470

* This is the correct figure and not 42,500 as given in last year's report.

No. IV.—Financial statement of receipts and charges of the several estates under management in fasli 1295—*continued.*

Districts.	Estates.	Cash balance and receipts, total of columns 4 and 12.	Charges.								
			Establishment for management, and contingencies.	Maramut expenditure.	Government demand.		Government commission for management.	Total management, works and Government demand.	Maintenance and education of the wards.	Allowance to other members of the wards' family.	Repayment of debts.
					Peishcush.	Assessment and land-cess.					
		13	14	15	16	17	18	19	20	21	22
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ganjam	Parlákimedi	6,36,032	20,018	28,886	87,823	29,816	4,106	1,70,649	84,974	5,699	..
	Chinna Kimedi	69,900	5,440	..	20,826	7,800	762	34,828	6,002	7,480	..
	Jarada	17,346	1,905	..	..	939	15	2,859	3,405	3,632	..
	Urlám	99,686	2,625	..	13,580	3,987	728	20,920	4,050	2,676	..
	Dhárákót	1,22,352	6,805	..	24,480	7,287	665	39,237	4,637	100	45,014
	Bodaguda	24,450	1,379	..	4,080	2,591	..	8,050	424	90	2,410
Vizagapatam	Merangi	64,594	919	..	20,982	6,766	824	29,491	13,948	2,180	..
	Mádugula	9,600	269	..	..	494	64	827	468	1,150	..
	Chidikada	47,695	1,132	608	4,855	1,850	281	8,726	4,061	1,600	..
	Srípuram	32,687	1,200	326	10,496	1,835	239	14,096	1,212	300	..
	Chipurupalle	12,771	621	325	4,817	887	131	6,781	2,220	..	..
	Appikonda	..	..	..	..	..	..	..	..	..	..
Godávari	*Lakkavaram	*39,015*	2,123	1,803	3,572	466	295	8,259	1,200	180	215
	Kapileswarapuram	52,707	2,887	6,079	18,915	2,359	647	30,887	6,524	..	..
Cuddapah	Nadavapalle	14,085	767	362	3,726	789	..	5,644	2,400	783	510
	Chitticherla	6,171	231	278	..	445	47	1,001	840	984	..
North Arcot	Kangundi	1,19,827	13,905	10,603	24,384	5,293	1,138	55,323	5,611	7,500	..
	Timmajamma's estate	..	..	..	..	..	..	..	..	..	..
	Ukkadai	1,01,380	1,705	86	..	6,093	..	7,884	66	460	78,187
	Velanganni	2,854	78	20	..	440	130	668	646	..	557
	Gandharvakóta	67,295	4,400	866	..	333	..	5,599	1,033	1,332	11,570
	Vadapathimangalam	1,00,579	5,307	68	..	25,137	..	30,512	3,147	98	19,660
Tanjore	Alangudicheri	11,981	759	..	..	528	246	1,533	1,057	311	92
	Mathur	7,476	612	378	..	2,606	..	3,596	264	80	..
	Papanad	28,376	1,983	156	..	31	..	2,170	1,009	1,070	10,477
	Singavanam	25,275	1,301	..	..	22	..	1,323	344	260	9,935
	Tiruvalanjuli	8,205	829	..	..	2,907	..	3,736	388	210	149
	Tiyagasamudram	28,362	755	..	..	2,000	..	2,755	..	218	..
Trichinopoly	Peramur	17,331	657	87	..	4,510	170	5,424	1,803	180	..
	Nangavaram	29,369	1,172	115	..	6,929	308	8,524	1,956	1,095	12,138
	Ramnad	9,97,720	69,455	1,21,537	3,14,157	37,955	10,978	5,54,082	14,646	17,167	2,98,786
Madura	Gandamanáyakanúr	1,38,072	4,795	2,280	13,415	3,576	665	24,731	6,491	3,960	..
	Vadagarai	13,267	417	90	..	1,825	97	2,429	1,167	508	..
	Sáptúr	37,564	3,437	79	8,813	2,392	..	14,721	35	1,796	316
Tinnevelly	Vádimitta	..	..	..	..	..	..	..	..	..	..
	Kumarasami Mudaliar's estate ..	24,656	1,762	35	..	6,338	..	8,135	1,988	..	10,725
Coimbatore	Metráthi	10,298	233	..	1,966	417	126	2,742	705	786	2,074
	Erumaipatti	19,604	1,585	..	12,964	..	..	14,549	733	..	963
Salem	Shulagiri	20,034	1,109	465	5,522	836	..	7,932	902	2,677	4,460
	B. Sarvottama Row's estate	7,158	319	12	..	1,667	137	2,135	333	916	..
South Canara ..	Puttamma's estate	..	..	..	..	..	..	..	..	..	..
	Kavalpara	71,787	6,662	430	..	3,675	455	11,222	5,029	..	..
Malabar	Mankara	11,545	1,059	187	..	544	56	1,846	1,086	..	..
	Bimbalan	1,563	49	..	..	35	3	87	109	..	146
	Total ..	31,56,669	1,72,666	1,76,161	5,99,373	1,84,400	23,313	11,55,913	1,86,913	67,478	5,08,384

No. IV.—Financial statement of receipts and charges of the several estates under management in fasli 1295—*continued.*

Districts.	Estates.	Charges—*continued.*			Balance to the credit of the estates at the end of fasli 1295.				Increase or decrease as compared with the opening balance.	Percentage of establishment charges and Government commission to the total receipts.
		Purchase of promissory notes.	Other miscellaneous disbursements.	Total charges.	Government securities	Cash.	Value of grain on hand.	Total.		
		23	24	25	26	27	28	29	30	31
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Ganjam	Parlákimedi	40,000	44,860	3,46,182	24,56,000	2,89,850	..	27,45,850	+ 1,66,375	5·1
	Chinna Kimedi	..	9,583	57,893	62,000	12,007	..	74,007	− 1,253	10·9
	Jarada	..	4,877	14,773	11,000	2,573	..	13,573	+ 566	12·5
	Urlám	..	16,435	44,081	2,30,000	55,605	..	2,85,605	++ 14,353	5·7
	Dhárákót	..	4,072	93,060	..	29,292	..	29,292	++ 14,486	6·9
	Bodaguda	..	6,225	17,199	..	7,251	..	7,251	++ 6,214	5·9
Vizagapatam	Merangi	5,000	13,645	64,264	1,16,900	330	..	1,17,230	− 8,178	3·4
	Mádugula	..	129	2,574	..	7,026	..	7,026	+ 6,087	3·8
	Chidikada	..	3,129	17,516	..	30,179	..	30,179	− 1,959	9·1
	Srípuram	8,000	2,926	26,534	8,000	6,153	..	14,153	+ 3,046	6·7
	Chipurupalle	..	794	9,795	..	2,976	..	2,976	− 753	8·3
	Appikonda	..	..	..	..	..	..	..	..	..
Godávari	Lakkavaram	..	8,260	18,114	40,000	20,901	..	60,901	+ 8,191	9·2
	Kapileswarapuram	..	3,016	40,427	59,900	12,280	..	72,180	− 903	8·9
Cuddapah	Nadavapalle	..	39	9,376	..	4,709	..	4,709	+ 3,305	6·0
	Chitticherla	..	52	2,877	8,000	3,294	..	11,294	+ 1,498	6·4
North Arcot	Kangundi	20,000	24,328	1,12,762	20,000	7,065	..	27,065	− 8,741	17·9
	Timmajamma's estate	..	..	..	..	..	..	..	..	..
	Ukkadai	..	11,560	98,157	..	3,223	433	3,656	− 76,881	6·9
	Velanganni	..	437	2,308	..	546	2,200	2,746	+ 2,580	7·7
	Gandharvakóta	..	12,063	31,597	..	*35,698*	*5,535*	*41,233*	++ 17,784	8·9
	Vadapathimangalam	..	*36,504*	89,921	..	*10,658*	*50,963*	*61,621*	+ *475*	7·9
Tanjore	*Alangudicheri*	..	4,717	7,710	..	4,271	2,172	6,443	+ *3,135*	9·7
	Mathur	..	2,909	6,849	..	627	2,357	2,984	+ 1,337	8·3
	Papanad	..	9,572	24,298	..	4,078	270	4,348	+ 2,570	7·2
	Singavanam	..	11,756	23,618	..	1,657	7,993	9,650	+ 2,706	5·3
	Tiruvalanjuli	..	1,131	5,614	..	2,591	..	2,591	+ 2,591	10·1
	Tiyagasamudram	..	3,149	6,122	..	22,240	1,295	23,535	+ 19,437	2·9
Trichinopoly	Peramur	4,000	931	12,338	56,000	4,993	..	60,993	+ 3,342	7·1
	Nangavaram	..	2,112	25,825	..	3,544	..	3,544	− 9,969	9·3
	Ramnad	..	60,027	9,44,708	..	53,012	..	53,012	− 95,625	9·1
Madura	Gandamanáyakanúr	34,500	7,732	77,414	1,51,800	60,658	..	2,12,458	+ 23,263	8·2
	Vadagarai	..	351	4,455	..	8,812	3,527	12,339	++ 3,499	7·4
	Sáptúr	..	12,230	29,098	65,500	8,466	11,406	85,372	+ 19,724	9·2
Tinnevelly	Vádimitta	..	..	..	..	..	..	..	..	..
	Kumarasami Mudaliar's estate ..	..	1,721	22,569	..	2,087	1,669	3,756	− 6,175	10·2
Coimbatore	Metráthi	..	137	6,444	..	3,854	..	3,854	+ 1,323	4·6
	Erumaipatti	..	1,856	18,101	..	1,503	..	1,503	++ 814	8·4
Salem	Shulagiri	..	961	16,932	..	3,102	..	3,102	+ 143	6·5
	B. Sarvottama Row's estate	..	2,603	5,987	4,500	1,171	..	5,671	− 1,621	10·4
South Canara ..	Puttamma's estate	..	..	..	..	..	..	..	..	..
	Kavalpara	..	10,916	27,167	42,000	4,4620	2,836	89,456	+ 7,291	20·4
Malabar	Mankara	..	619	3,551	10,200	7,994	445	18,639	++ 1,019	26·2
	Bimbalan	..	42	384	..	1,179	328	1,507	+ 1,174	3·8
	Total ..	1,11,500	3,38,406	23,68,594	33,41,800	7,82,075	93,429	42,17,304	+ 1,26,270	8·2

Enclosure A to Statement No. IV showing the expenditure incurred on maramut (works) in the several estates under management in fasli 1295.

Districts.	Estates.	Irrigation works.		Buildings.		Communications.	Establishments.	Total Expenditure.
		New works.	Repairs.	New works.	Repairs.			
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ganjam ..	Parlákimedi ..	..	18,605	..	5,838	2,045	2,398	28,886
Vizagapatam.	Chidikada	..	608	..	..	..	..	608
	Srípuram	..	240	..	60	..	26	326
	Chipurupalle ..	..	239	..	86	..	..	325
Godávari ..	Lakkavaram ..	..	178	..	1,586	..	39	1,803
	Kapileswarapuram.	..	6,079	..	..	..	..	6,079
	Nadavapalle ..	..	362	..	..	..	..	362
Cuddapah ..	Chitticherla ..	..	278	..	..	..	..	278
North Arcot ..	Kangundi	578	1,763	2,804	1,233	2,135	2,090	10,603
Tanjore ..	Ukkadai	..	50	..	36	..	..	86
	Velanganni ..	..	..	..	20	..	..	20
	Gandharvakóta ..	..	436	..	430	..	..	866
	Vadapathimangalam.	..	..	..	68	..	..	68
	Mathur	..	336	..	42	..	..	378
	Papanad	..	88	..	68	..	..	156
Trichinopoly ..	Peramur	..	..	..	87	..	..	87
	Nangavaram ..	..	..	..	115	..	..	115
	Ramnad	..	96,948	..	4,010	..	20,579	1,21,537
Madura ..	Gandamanáyakanúr.	..	446	..	976	..	858	2,280
	Vadagarai	..	12	..	78	..	..	90
	Sáptúr	..	79	..	..	..	..	79
Tinnevelly ..	Kumarasami Mudaliar's estate ..	..	..	..	35	..	..	35
Salem ..	Shulagiri	..	265	..	200	..	..	465
South Canara ..	Sarvottama Rao's estate	..	..	..	12	..	..	12
Malabar ..	Kavalpara	..	..	..	430	..	..	430
	Mankara	..	..	..	187	..	..	187
	Total ..	578	1,27,012	2,804	15,597	4,180	25,990	1,76,161

No. V-A.—Statement showing the debts due to the estates under the management of the Court of Wards for fasli 1295.

Districts.	Estates.	Debts as per last year's account.	Debts newly contracted or newly brought to account.	Total.	Debts collected.	Debts written off.	Total.	Remainder due at the end of the fasli.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ganjam ..	Parlákimedi ..	..	33	33	33	..	33	..
	Chinna Kimedi ..	..	2,712	2,712	2,712	..	2,712	..
	Jarada	..	1,675	1,675	1,675	..	1,675	..
	Dhárákót	..	429	429	429	..	429	..
	Bodaguda	..	82	82	82	..	82	..
Vizagapatam ..	Merangi	4,688	..	4,688	200	345	545	4,143
	Mádugula	1,835	175	1,510	277	160	437	1,073
	Chidikada	69	..	69	..	..	..	69
	Chípurupalle ..	12,205	..	12,205	646	..	646	11,559
Godávari ..	Lakkavaram ..	41,452	2,157	43,609	14,484	5,222	19,706	23,903
	Kapileswarapuram.	36	..	36	(b) 12	..	12	24
	Nadavapalle ..	..	13,311	13,311	(c) 179	..	179	13,132
North Arcot ..	Kangundi	56,896	1,436	58,332	2,516	2,940	5,456	52,876
Tanjore ..	Ukkadai	34,900	2,819	37,719	(c) 685	892	1,577	36,142
	Gandharvakóta ..	(a) 52,816	1,676	54,492	2,021	32,152	34,173	20,319
	Vadapathimangalam.	86,557	37,522	1,24,079	(c) 17,448	199	17,647	1,06,432
	Alangudicheri ..	18,553	2,294	20,847	2,117	3,731	5,848	14,999
	Mathur	4,692	1,467	6,159	(c) 1,382	695	2,077	4,082
	Papanad	21,532	1,749	23,281	1,295	..	1,295	21,986
	Singavanam ..	16,400	726	17,126	353	..	353	16,773
	Tiruvalanjuli ..	..	45,977	45,977	..	74	74	45,903
Trichinopoly ..	Tiyagasamudram ..	..	88,324	88,324	14,426	..	14,426	73,898
	Peramur	..	112	112	10	..	10	102
Madura ..	Nangavaram ..	2,049	409	2,458	99	..	99	2,359
	Vadagarai	1,310	3	1,313	713	124	837	476
	Sáptúr	..	1,07,162	1,07,162	329	..	329	1,06,833
Tinnevelly ..	Kumarasami Mudaliar's estate ..	4,680	..	4,680	487	..	487	4,193
Salem	Erumaipatti ..	2,356	..	2,356	1,666	..	1,666	690
Malabar ..	Kavalpara	41	..	41	..	..	..	41
	Mankara	240	14	254	..	..	..	254
	Total ..	3,62,807	3,12,264	6,75,071	66,276	46,534	1,12,810	5,62,261

(a) This is exclusive of advances in grain.
(b) The estate having taken a usufructuary mortgage of an inam on condition that the profits should go towards the liquidation of the debt at Rs. 12 per annum, the necessary adjustment has been made in the accounts.
(c) The difference between these figures and those entered in statement No. IV is the value of advances repaid in kind.

No. V-B.—Statement showing the debts due by the estates under the management of the Court of Wards for fasli 1295.

Districts.	Estates.	Debts as per last year's account.	Debts contracted or newly brought to account and interest accumulated in the fasli.	Total.	Debts paid off.	Debts struck off.	Total.	Remainder due by the estates at the end of the fasli.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ganjam ..	Dhárákót	..	85,014	85,014	45,014	..	45,014	40,000
Vizagapatam ..	Bodaguda	..	2,410	2,410	2,410	..	2,410	..
Godávari ..	Mádugula	60,301	..	60,301	..	..	..	60,301
	Lakkavaram ..	..	215	215	215	..	215	..
	Nadavapalle ..	..	12,944	12,944	510	..	510	12,434
	Ukkadai	86,434	815	87,249	78,187	..	78,187	9,062
	Velanganni	5,870	173	6,043	557	..	557	5,486
	Gandharvakóta ..	2,92,983	10,407	3,03,390	11,570	..	11,570	2,91,820
	Vadapathimangalam.	55,996	2,577	58,573	19,660	3,177	22,837	35,736
Tanjore ..	Alangudicheri ..	2,259	9	2,268	92	..	92	2,176
	Mathur	2,025	..	2,025	..	..	..	2,025
	Papanad	30,940	2,119	33,059	(a) 13,507	96	13,603	19,456
	Singavanam ..	77,286	..	77,286	9,935	..	9,935	67,351
	Tiruvalanjuli ..	..	28,185	28,185	149	..	149	28,036
Trichinopoly ..	Nangavaram ..	23,248	1,191	24,439	12,138	..	12,138	12,301
Madura ..	Ramnad	7,81,537	33,803	8,15,340	2,98,786	..	2,98,786	5,16,554
	Sáptúr	..	2,597	2,597	316	..	316	2,281
Tinnevelly ..	Kumarasami Mudaliar's estate ..	20,941	..	20,941	10,725	..	10,725	10,216
Coimbatore ..	Metráthi	5,550	444	5,994	2,074	..	2,074	3,920
Salem ..	Erumaipatti ..	4,200	263	4,463	963	..	963	3,500
	Shulagiri	35,922	1,788	37,710	4,460	..	4,460	33,250
Malabar ..	Bimbalan	1,950	146	2,096	146	..	146	1,950
	Total ..	14,87,442	1,85,100	16,72,542	5,11,414	3,273	5,14,687	11,57,855

(a) Of this Rs. 10,477 were paid in cash and the rest by adjustment.

No. VI.—STATEMENT showing the educational progress made by the Wards and their relations in fasli 1295.

Districts.	Names of estates.	Names of the Wards.	Age at the end of the fasli.	AGE AND ATTAINMENTS WHEN TAKEN UNDER THE COURT.		Class in which the Ward was reading during the year.	Number of school days.	Number of days the Ward attended school.
				Years.	Class for which fit.			
1	2	3	4	5	6	7	8	9
Ganjam ..	Parlákimedi ..	The ward's sons— 1. Sri Gourachandra Gajapati Narayana Deo.	23	..	..	..	209	197
		2. Sri Jagannada Narayana Deo.	15	..	..	I ..	209	199
		3. Sri Padmanabha Narayana Deo.	13	..	..	I ..	209	199
	Chinna Kimedi.	Sri Brajakisora Deo.	17	..	..	II ..	209	198
	Jarada ..	Sri Raghunatha Samantaraya Deo.	15	..	..	II ..	209	195
	Urlám ..	Kandukuri Mahalakshmamma.	17	..	..	..	..	..
	Dhárákót ..	Madana Mohana Simha Deo.	10	..	..	..	..	..
Vizagapatam	Merangi ..	Sri Satrucherla Jagannadha Razu Bahadur.	18	3	..	..	..	..
	Mádugula ..	Sri Jagannada Bhupati Deo.	17	15	..	..	..	..
	Srípuram ..	Sri Raja Iruganta Rajagopalarayani Garu.	11	5	..	..	..	..
	Chípurupalle.	Goday Narayannamma Garu, fourth daughter of the proprietrix.	13	9½	II Class ..	III Class..	..	..
		Goday Bangaramma Garu, fifth daughter.	11	7½	I „ ..	II „ ..	..	..
Godávari ..	Lakkavaram..	Sri Raja Mantripragada Bhujanga Row.	10	3	..	IV Standard.	235	204
	Kapileswarapuram.	Balasu Rama Lakshmamma.	24	8	Last class..	..	..	131

Subjects studied in the year.	RESULTS OF THE ANNUAL EXAMINATION.				General Remarks.
	English language.	Mathematics.	History and Geography.	Vernacular.	
10	11	12	13	14	15
Having attained his majority, the ward pursues no regular course of study.	..	..	..	..	Attendance regular; general behaviour excellent.
1. English—First Reader, 49 pages 2. Simple and Compound rules, Arithmetic. 3. Map of the Madras Presidency and general outlines of India. 4. Telugu—First Book, the whole. 5. Uriya—Nithi Katha, part I, the whole.	Reading, fair; Dictation, bad; meaning, indifferent.	Slow and somewhat inaccurate.	Fair ..	Telugu, very fair; Uriya, good.	Handwriting fair; attendance and general behaviour excellent.
Do. do. ..	Good ..	Do. ..	Do. ..	Do. ..	Do. do.
1. English—Second Reader, 63 pages. 2. Arithmetic—Simple and Compound rules. 3. Map of India and general outlines of the map of Asia. 4. Telugu—Third Book, the whole; Venkayya's Grammar, 18 pages. 5. Uriya—Ramayana Sundara Kanda, 30 pages; Chanikya Sarasangraha, 30 verses.	Reading, fair; Dictation and meaning, poor.	Do. ..	Do. ..	Telugu, fair; Uriya, good.	Handwriting, English, fair; Telugu and Uriya, good; attendance and general behaviour excellent.
Do. do. ..	Reading and Dictation, fair; meaning, poor.	Do. ..	Do. ..	Telugu—reading and meaning, fair; Dictation, good; Uriya, good.	Handwriting good; attendance and general behaviour good.
....	..	..	..	..	The minor was under the tuition of Miss Thompson up to 31st March 1885 when she resigned her post on account of ill-health.
Uriya—Nithi Katha, parts I and II; Chanikiam, 350 lines, and 63 slokas. Telugu—First Book, 9 pages .. Arithmetic—Simple and Compound rules and Rule of Three. Geography, Ganjam district, the whole; Madras Presidency, pages 18.	..	..	..	..	The minor was with his mother at Dhárákót under the tuition of a private teacher. The progress made is not satisfactory.
The Merangi and Mádugula minors are under the private tuition of Mr. Baird.	..	..	..	..	Attendance generally satisfactory; handwriting very good; general behaviour good.
....	..	..	..	..	Attendance very regular; handwriting very good; general behaviour very satisfactory.
....	..	..	..	..	The minor is under a private tutor. He was attentive to his studies and obedient to his tutor.
....	..	..	..	..	The wards attended the Roman Catholic Convent school only for a short period during the year. They have left school since attaining maturity. General behaviour good.
....	..	..	..	..	
....	½	⅝	⅔	⅝	The ward is studying in the Church Mission School, Ellore. His studies are progressing satisfactory.
Telugu—Story of Vikramarka; Grammar up to Pronouns; Indian History, six chapters; Geography of the Godávari district, Presidency, Asia and Europe; Arithmetic up to Stocks; Act VIII of 1865 and estate accounts.	..	..	..	..	The ward was under the tuition of Miss Hadden; Handwriting good; behaviour good.

Statement showing the educational progress

Districts.	Names of estates.	Names of the Wards.	Age at the end of the fasli.	Age and attainments when taken under the Court.		Class in which the Ward was reading during the year.	Number of school days.	Number of days the Ward attended school.
				Years.	Class for which fit.			
1	2	3	4	5	6	7	8	9
Godávari .. cont.	Nadavapalle..	Ballapragada Venkata Subba Row.	18	17	LowerFourth class.	UpperFourth class, Native High School, Cocanada.	189	121
		Ballapragada Sundararamaswami.	12	10	First class.	First class do.	..	..
Cuddapah ..	Chitticherla..	Tarigonda Venkatappa Nayanivaru.	17	7	Last class..	Lower Fourth, High School, Madanapalle.	242	232
North Arcot.	Kangundi ..	Ramasubburazu Nayanivaru.	16	13	Upper primary.	..	..	..
		Subbaraju Nayanivaru.	14	11	Do. ..	..	..	..
Tanjore ..	Ukkadi ..	Annasami Tevar ..	14	6	Elementary.	IV Standard, Branch school, S.P.G. College, Tanjore.	189	162
	Velanganni ..	Ramalingam Pillai..	20	13	..	IV Upper and V class, St. Antony's school, Negapatam.	222	79
	Gandharvakóta.	Suriya Narayana Pandarattar.	12	7	..	IV Standard, S. P. G. Branch school.	224	197
	Vadapathimangalam.	Somasundara Mudaliar.	16	11	II Class ..	Upper IV and V class, Local Fund High school, Tiruvarur.	215	146½
		Minatchi Sundara Mudaliar alias Ramalinga Mudaliar.	8	3	..	I Class.	95	64
	Alangudicheri.	1. Musali Naidu ..	19	15	V Standard.	IV Upper Wesleyan Mission School, and V Class, St. Antony's School, Negapatam.	185½ 54	119½ 22
		2. Srinivasa Naidu.	17	13	V Standard.	V Class, Wesleyan Mission College, Negapatam.	185½	176½
		3. Krishnasami Naidu.	15	11	III Standard.	IV Lower, do.	185½	180
		4. Sauri Naidu	11	7	I Standard.	II Class, do.	185½	181
	Mathur ..	Nataraja Aiyer ..	14	11	III Class ..	IV Upper and V Class, Municipal High School, Máyavaram	201	162
	Papanad ..	Saminatha Vijaya Tevar.	19	15	III Standard.	V Standard, private tuition.	..	..
		Kumarasami Vijaya Tevar.	18	14	Do. ..	VI Standard, Native High School, Tanjore.	150	137

made by the Wards and their relations in fasli 1295—*cont.*

Subjects studied in the year.	Results of the annual examination.				General Remarks.
	English language.	Mathematics.	History and Geography.	Vernacular.	
10	11	12	13	14	15
....	¼	1/22	7/100	19/100	Handwriting fair; behaviour good.
....	..	..	..	..	Attended school only for two months in 1886.
....	⅜	1/7	22/100	⅔	Attendance regular; handwriting fair; general behaviour good.
English—Third Book of Lessons, 45 pages. Arithmetic—Vulgar and Decimal Fractions, Reduction and Practice. Geography—Madras Presidency. Telugu—Poetical Anthology, Part I, 170 stanzas; History of Nala.	Can read pretty well and translate easy passages.	..	..	Can read well and give the meaning fairly well.	Attendance regular; handwriting fair; general behaviour on the whole good.
English—Second Book of Lessons, 130 pages. Arithmetic — Compound ruies, G.C.M, L.C.M, Reduction and Addition of Vulgar Fractions. Geography—Madras Presidency. Telugu—Poetical Anthology, 69 stanzas.	Reads tolerably well and can give the meaning of every passage. ¾	Progress not satisfactory. ⅘	Has a fair knowledge of the subject. ⅘	.. ½	Do. do. Attendance regular, and conduct uniformly good.
....	..	..	..	..	Very irregular and not inclined to read. Handwriting fair and general behaviour good. Did not attend the annual examination as he was indisposed.
....	⅛	¼	¼	¾	Attendance very regular; handwriting good; general behaviour satisfactory.
....	..	..	..	..	Passed the Middle School examination in the third class. Was absent for 1½ months on account of fever. Attendance very regular; handwriting very fair, and behaviour very satisfactory.
....	..	..	..	..	Was put to school on 15th March 1886. Attendance regular, handwriting improving fast, and behaviour good.
....	¾	3/10	⅜	½	Attendance regular, handwriting fair, general behaviour good.
....	⅓	⅓	3/10	5/10	Do. do.
....	⅘	¾	¼	¾	Do. do.
....	2/10	2/10	⅜	½	Do. do.
....	⅓	½	⅜	½	Attendance, handwriting and general behaviour good.
....	3/10	½	½	⅖	Not satisfactory. The minor having grown up neglects his studies.
....	⅛	½	⅓	⅘	Attendance regular, conduct satisfactory.

Statement showing the educational progress

Districts.	Names of estates.	Names of the Wards.	Age at the end of the fasli.	Age and attainments when taken under the Court.		Class in which the Ward was reading during the year.	Number of school days.	Number of days the Ward attended school.
				Years.	Class for which fit.			
1	2	3	4	5	6	7	8	9
Tanjore—*cont.*	Singavanam ..	Dorai Raja *alias* Ayarappa Meikan Gopalar.	12	11	III Standard.	IV Standard, S.P.G. College, Tanjore.	150	113
	Tiyagasamudram.	1. Ramasami Aiyer.	16	..	..	..	..	..
		2. Sitaramier ..	14	13	III Standard.	IV Standard, Kángyam Branch School, Kumbakónam.	211	195
		3. Sivaraman ..	6	5	I Standard.	II Standard, Result System School, Tiyagasamudram.	309	302
		Subbaramier ..	14	13	III Standard.	IV Standard, Kángyam Branch School, Kumbakónam.	211	159
Trichinopoly.	Peramur ..	Prasanna Venkatesa Aiyer, son of the incapacitated ward.	13	..	..	III and Lower IV, Middle School, Srírangam.	223	195
	Nangavaram ..	Lakshmi narayna Aiyer.	11	7	..	IV Lower and Upper S.P.G. College, Trichinopoly.	182	170
Madura ..	Ramnad ..	Bhaskaraswami Setupati.	17	4	..	VIII Class, Christian College, Madras, and private tuition under Mr. Creighton.	..	..
		Dinakaraswami ..	15	2	..	VI Class, Christian College, Madras, and private tuition under Mr. Creighton.	..	..
	Gandamanáyakanúr.	Sami Appen ..	19	..	..	IV Upper do.	..	..
	Vadagarai ..	Ramabhadra Naicker.	12	7	..	IV and V Standard, Native High school Madura.	235	227
	Sáptúr ..	Nagasami Kamaya Naicker.	12	11	..	Private tuition.	..	..
Tinnevelly ..	Kumaraswami Mudaliar's estate.	1. Runganadha Mudaliar.	20	15	..	IV Lower.	..	..
		2. Tirumalaiyappa Mudaliar.	14	10	..	III Class.	230	215

made by the Wards and their relations in fasli 1295—*cont.*

Subjects studied in the year.	Results of the annual examination.				General Remarks.
	English language.	Mathematics.	History and Geography.	Vernacular.	
10	11	12	13	14	15
....	$\frac{7}{16}$	$\frac{9}{16}$	$\frac{7}{15}$	$\frac{1}{2}$	General behaviour good.
....	..	..	..	..	The ward studies Sanskrit under a private tutor. Attendance irregular; handwriting fair; behaviour fair.
....	..	..	..	..	Attendance regular; handwriting good; behaviour fair. The ward left the Tiyagasamudram Result System school before the annual examination and joined the Kángyam branch school, Kumbakónam, after the annual examination.
....	..	..	..	..	Attendance regular; handwriting good; behaviour satisfactory, but does not pay proper attention to his studies.
....	..	..	..	..	Attendance regular; handwriting very fair; behaviour good—*vide* remarks against No. 2.
....	$\frac{2}{3}$	$\frac{13}{30}$	$\frac{7}{15}$	$\frac{3}{5}$	Attendance generally regular; handwriting indifferent; behaviour good.
....	$\frac{1}{2}$	$\frac{1}{2}$	$\frac{1}{2}$	$\frac{2}{3}$	Attendance good; handwriting improving; behaviour very good; progress good.
....	..	..	..	..	Failed in the F.A. Examination, 1886. Attendance regular; general behaviour good. He speaks and writes English with more than average ability.
....	..	..	..	..	Passed his Matriculation Examination, 1886. Attendance regular; general behaviour good. He is a youth of decided promise.
....	..	..	..	..	Failed in the Middle School Examination, 1886. Attendance regular; general behaviour good; great progress in general intelligence. His memory often fails him. He is fond of all manly exercises.
....	$\frac{11}{16}$	$\frac{17}{24}$	$\frac{4}{5}$	$\frac{1}{2}$	Attendance regular; handwriting fair; behaviour good. The ward is intelligent.
English—Second Reader.	..	..	..	..	....
....	..	..	..	..	This ward does not attend school. Handwriting improved; behaviour satisfactory.
....	$\frac{2}{3}$	$\frac{4}{5}$	$\frac{3}{4}$	$\frac{7}{15}$	Handwriting improving; attendance regular; behaviour very satisfactory.

Statement showing the educational progress

Districts.	Names of estates.	Names of the Wards.	Age at the end of the fasli.	Age and attainments when taken under the Court.		Class in which the Ward was reading during the year.	Number of school days.	Number of days the Ward attended school.
				Years.	Class for which fit.			
1	2	3	4	5	6	7	8	9
Tinnevelly—*cont.*	Vadimitta ..	1. Kodumudi Mutuhkumarasami Manikkar.	13	7	..	..	..	..
		2. Kadiravelusami..	10	4	..	..	..	..
		3. Palani Ammal ..	..	..	..	..	..	..
South Canara.	Sarvottama Row's estate.	B. Sarvottama Row.	15	..	..	IV Class, Private School.	238	207
Malabar ..	Mankara ..	Katangi Nayar ..	19	11	II Standard.	IV Upper High school, Pâlghat, and Municipal School, Calicut.	247½	151

made by the Wards and their relations in fasli 1295—*cont.*

Subjects studied in the year.	Results of the annual examination.				General Remarks.
	English language.	Mathematics.	History and Geography.	Vernacular.	
10	11	12	13	14	15
English—First Book ; Arithmetic—Simple rules ; Tamil—Third Book and Grammar.	..	..	..	..	These wards are under the private tuition of a tutor engaged by the lessee.
Do. do. do.	..	..	..	..	
English—First Book; Arithmetic, —first three simple rules ; Tamil—First Book and Grammar.	..	..	..	..	
....	½	½	½	½	Attendance regular ; handwriting middling ; behaviour satisfactory.
....	..	..	..	..	Attended as regularly as the state of his health permitted ; handwriting fair ; behaviour in school satisfactory. Failed in the Middle School Examination, 1885, in Arithmetic Euclid, and History and Geography.

ENCLOSURE.

From M.R.Ry. SRI GOURACHANDRA GAJAPATTI, NARAYANA DEO, to the Collector of Ganjam, dated Parlákimedi, 9th July 1886, No. 11.

With reference to your letter of the 12th December last, No. 49, kindly making over to me the Kaspa mutta of the Parlákimedi zemindari, my ancestral property, as also the forests therein comprised, and requesting me to forward, at the end of the revenue year, a report of the receipts and disbursements connected therewith, I have the honor to submit the following observations for your information.

2. The season was very favorable both for dry and wet crops in nearly all the villages of the mutta. Both the dry and wet crops yielded fairly.

3. The mutta consists of nineteen villages (both inhabited and uninhabited), which were settled by me on the 9th and 10th April last as particularised below :—

On 9th April 1886.

1. Mangammapalem.
2. Pathapatnam.
3. Karandikaspa.
4. Ranipeta.
5. Parlakaspa.
6. Audinarayanapeta.
7. Daleppasery.
8. Kamtakaspa.
9. Ramaswamisery.
10. Cherunudigunakaspa.
11. Stuartpeta.
12. Senagimahadevisery.
13. Srungarasery.
14. Papasery.
15. Gopalapuram.
16. Suryanarayanapuram.

On 10th April 1886.

17. Radhakanthasery.
18. Chinamahadevisery.
19. Senkarasery.

4. A statement showing the extent and assessment of the holdings, as compared with those of the preceding fasli, is given hereunder :—

Faslis.	Dry.		Wet.		Total.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	ACRES.	RS. A. P.	ACRES.	RS. A. P.	ACRES.	RS. A. P.
1294	1,442·46	2,063 6 11	2,288·61	12,302 9 2	3,731·7	14,366 0 1
1295	1,404·28	2,003 3 0	2,318·48	12,376 8 0	3,722·76	14,376 11 0
Difference ..	— 38·18	— 63 3 11	+ 29·87	+ 73 14 10	— 8·31	+ 10 10 11

The decrease of Acres 8·31 in the extent of dry cultivation and the increase of Rs. 10-10-11 in assessment resulted from the extent of the land newly taken up on durkhast being less than that relinquished, and from the increase in the wet assessment in consequence of certain lands classed as dry in former years being converted into wet.

5. The following abstract statement exhibits the items of increase and decrease :—

Particulars.	Extent.	Assessment.
	ACRES.	RS. A. P.
Items of increase.		
1. Lands newly taken up on durkhast	0·67	0 5 4
2. Dry converted into wet	30·26	76 10 4
	30·93	76 15 8
Items of decrease.		
1. Relinquished by ryots	8·23	14 6 3
2. Struck off from accounts, lands being used for road ditches	0·32	1 11 0
3. Retained for estate for want of bidders in auction.	·43	0 15 7
4. Dry converted into wet	30·26	49 3 11
	39·24	66 4 9
Net decrease in extent and increase in assessment.	8·31	10 10 11

6. No remissions were granted this year, the season having proved favorable and both dry and wet crops having yielded a fair outturn. The remission granted in fasli 1294 was Rs. 127-1-6.

7. The total demand under all sources was Rs. 15,142-5-8 against Rs. 14,980-9-9 of the previous year as shown below :—

Items.	Fasli 1294.	Fasli 1295.	Difference.
	RS. A. P.	RS. A. P.	RS. A. P.
1. Joint-rent	14,238 14 7	14,376 11 0	137 12 5
2. Shrotriem	..	..	..
3. Extra items	741 11 2	765 10 8	23 15 6
Total ..	14,980 9 9	15,142 5 0	161 11 11

8. The particulars of the extra items are as follows :—

Items.	Fasli 1294	Fasli 1295.	Increase or Decrease.
	RS. A. P.	RS. A. P.	RS. A. P.
1. Kattubadi or minor inams	89 12 6	89 12 6	..
2. Quit-rent on do.	3 6 0	3 6 0	..
3. Land-cess payable to the estate ..	529 14 4	534 12 10	+ 4 14 6
4. Cultivation of land not included in joint-rent	118 10 4	137 11 4	+ 19 1 0
Total ..	741 11 2	765 10 8	+ 23 15 6

The only items requiring explanation are the following :—

Item No. 3.—The increase of Rs. 4-14-6 under this head is due to the cess imposed on certain unauthorized cultivation and on the dry land newly converted into wet.

Item No. 4.—Certain surreptitious cultivation of former years being partially continued and certain fresh patches of land being similarly brought under cultivation during the year under reference ; an increase of Rs. 19-1-0 occurred under this head.

9. Out of the total current demand of Rs. 15,157-8-1, Rs. 11,109-2-2 were collected before the close of the official year, leaving a balance of Rs. 4,048-5-11 which was reduced by subsequent collections up to the end of May 1886 to Rs. 483 against Rs. 720, which was the balance at the end of May 1885. The balance left up to the end of June last (close of the fasli) is Rs. 142-5-3. The collections were thus satisfactory.

10. The following statement shows the receipts and expenditure as well as the balance in hand from the date on which I took charge of these villages :—

Particulars.	Receipts.	Expenditure.	Balance.
	RS. A. P.	RS. A. P.	RS. A. P.
Amount of revenue collected from 16th December 1885 to the end of June 1886...	*12,039 12 7		
Amount of presents given to servants, &c., and camp expenses for Sivarathry feast ...	...	...	...
Cost of a boat purchased	...	416 0 0	...
Do. of dogs do.	...	50 0 0	...
Subscription to papers and gazettes ...	...	200 0 0	...
Compensation granted to ryots	...	72 0 0	...
Amount paid to the estate guardian for disbursements to certain market merchants on account of the provisions, &c., received from Ramaswamy and Jagannadhaswamy mutts from January 1882 to the end of June 1884 for 30 months as advised in the Principal Assistant Collector's hukum to the estate guardian, No. 172, of 11th April 1886		16 14 0	...
Cost of silver cups and caps purchased ...	...	1,811 5 1	...
Establishment charges	...	180 8 0	...
Contingencies	...	169 6 1	...
		13 10 2	...
Total ...	12,039 12 7	2,929 11 4	9,110 1 3

* Collections of fasli 1294 also were included in this item.

11. Both for the management of the Kaspa mutta and forests which have been made over to me, one head clerk, an assistant and a peon on Rs. 20, 12, and 6, respectively, were engaged by me.

12. I have utilised the establishment in preparing the necessary registers and accounts to show the occupied area, cultivation, demand and collection, and other kindred matters just as is done in the manager's office.

13. My administration of the villages and forests in question has been as economical and careful as possible. I heard the representations of the ryots in person and gave them redress after inspecting their lands where necessary.

14. It is with a feeling of sincere gratification that I observed the ryots appreciate my humble efforts to ascertain their wants and meet them as far as possible. They were free with me and had an evident pleasure in speaking to me.

15. In conclusion, I beg to offer my best thanks to the Court of Wards and to you for having kindly afforded me this opportunity of learning my duties as a landlord and trust that I shall ere long be put in possession of the entire estate and thus enabled to better fill my position as the representative of an ancient and distinguished family.

ORDER—dated 18th October 1887, No. 985, Revenue.

Miscellaneous.

The Proceedings read above convey the report of the Court of Wards on the administration during fasli 1295 (1885-86) of the estates under their charge.

2. From paragraph 2 of this it appears that, while one estate passed out of the hands of the Court in consequence of the ward having attained his majority, four others came under its management, thus making the number of estates under control at the termination of the year 44, as against 41 at the close of that preceding it. Of these, 35 were the properties of minors, 3 of females no longer minors and the remainder of persons mentally incapacitated.

3. The condition of the finances of the Pandur Mallaveram estate, which was that handed over to the proprietor during the year under review, was creditable to the management, but the same can hardly be said of the educational progress attained by the minor during the period of wardship.

4. Of the four estates of which the management was assumed during the year no particulars regarding two are afforded, as one was taken up six weeks prior to the close of the year, while possession of the other forms the subject of a suit filed by the Court.

5. Twenty-seven of the estates under management were proprietory and seventeen consisted of scattered ryotwari lands. The former, excluding four (not five as stated in the report) for which, for the reasons mentioned by the Court, no figures are given, included 4,531 villages, of which 1,644 were held on favorable tenure.

Particulars of holdings and cultivation are given in paragraphs 8 and 9 of the report and call for no remark.

6. From the marginal abstract it will be seen that the collections under the head of arrears were unsatisfactory, and though Ramnad, where it is stated that the ryots pay in small instalments, is responsible for a large amount of the arrear balance, Government consider that if more energy had been shown by Collectors better results than an arrear of 62 per cent. of the demand, which is higher than the figure of the preceding year, might have been obtained. In no less than 19 estates the balance ranged from 100 to over 50 per cent. of the demand.

—	Demand.	Collections and remissions.	Balance.	Percentage of balance to demand.
	RS.	RS.	RS.	
Arrears ..	8,83,901	3,35,755	5,48,146	62
Current ..	21,32,870	17,72,282	3,60,588	16·9
Total ..	30,16,771	21,08,037	9,08,734	30·1

The Court must insist upon Collectors ascertaining promptly and definitely what the irrecoverable balances of the estates in their charge are. This work will no doubt,

in some instances, be troublesome, but it is one which, with a reasonable amount of care and attention, does not seem beyond the range of possibility. Once completed, speedy steps to collect what is recoverable should be adopted, what is irrecoverable should be written off, and care should be taken that no further arrears accrue. The Court would probably find that the work of bringing the arrears to a lower figure than they at present are, would be materially forwarded, when the collections are backward, by causing a Demand, Collection and Balance statement to be sent to it at short intervals for review, until satisfied with the results obtained.

It has not been explained why the large balance against the Merangi estate, the writing off of which was sanctioned in the report preceding the present, has not yet been removed from the accounts. The explanation offered in paragraph 13 of the report as regards the tardiness of collections of arrears, cannot be considered satisfactory. If the provisions of Act VIII of 1865 were carefully attended to in every respect, there is no reason why the collection of the revenue of estates under management should, to any very appreciable extent, be more slow or uncertain than that of Government lands. It is neglect to observe the requirements of the Act that is the chief cause of difficulty. The current collections were satisfactory though the balance was slightly higher than that of the previous year, being 16·9 per cent. as against 16·4.

7. The items "receipts" and "charges" call for no special remarks. The percentage of establishment charges and Government commission to the receipts shows an improvement as compared with the figures of the previous year, but there are still some estates, *e.g.*, Kavalpara, Mankara and Kangundi in which reductions seem possible.

8. The subject of public works is one which appears to demand the close and very early attention of the Court. Out of a total expenditure of Rs. 23,68,594, the outlay under this head was only Rupees 1,76,161. Looking to the items composing this sum, which are noted in the margin, it is apparent that a very insignificant amount was spent on communications and that the charges for supervision were high.

	RS.
(1) Irrigation Works	1,27,590
(2) Buildings	18,400
(3) Communications	4,180
(4) Supervision	25,990
Total ...	1,76,160

The Court will furnish explanation as to how the establishments employed to carry on repairs to buildings and irrigation works in the Gandamanáyakanúr estate came to cost the extravagant figure of 60·3 per cent. of the outlay. It is observed that the supervision of public works in the Kangundi estate, which, as is Gandamanáyakanúr, is stated to be in charge of a Local Fund Engineer, cost 1·5 per cent. more than in Ramnad and the estates in the Godávari and Ganjam districts which are under the Public Works Department. The expenditure in the Ganjam district was by no means satisfactory, having been only Rs. 19,084 out of an estimate of Rs. 1,60,040. The attention of the Public Works Department has been drawn to this unsatisfactory state of things (*vide* G.O., Mis. No. 2673, dated 18th May 1887), and if the Court finds that its fears that but little expenditure is being incurred are well grounded, a special report on the matter should be made.

Government note, with displeasure, that notwithstanding the observations made at paragraph 10 of the review of last year, no outlay was incurred in no less than nine of the estates in which the public works were under the charge of Collectors and that, in others, but a small fraction of the alloments was expended. It is of very great importance to the well being of estates under wardship that the irrigation works appertaining to them should, during this period, be put, as far as possible, into proper order, and Government must insist upon this being attended to by Collectors. The Court will submit the explanations of the officers who have not expended a satisfactory amount of the allotments made for irrigation works in estates under their charge.

9. The particulars of the debts due to, and by, the several estates, which are given in paragraphs 21—23 of the report, do not call for any remark, beyond that no explanation is offered of the large amounts remaining to be collected in Tiruvalangadi and Tiyagasamudram.

10. The educational progress of the wards appears to have been, on the whole, fair, but there are some cases amongst those in Statement No. VI in which it would appear to be desirable that the Court should press its authority. Government observe that in but one instance—that of the Kapileswarapuram ward, who is a female—is it stated that Act VIII of 1865 and estate accounts have formed a portion of the curriculum of study. It is desirable that minor proprietors should, wherever possible, acquire a knowledge of the accounts with which it is expected that they will hereafter have to deal and of the law governing the relations between landlord and tenant, and Government would commend to the consideration of the Court the instruction of such wards, as may be fit to receive it, in these subjects, as well as in Regulations XXV, XXVI and XXIX of 1802, Act VIII of 1865 and Act II of 1871. Government note, with pleasure, the complimentary terms in which the elder son of the Parlákimedi ward is mentioned, and have perused, with interest, his report on the management of the 19 villages, belonging to his father's estate, which were placed under his charge. The question whether he might not now be permitted to supervise a larger number of villages merits consideration.

11. The Court should submit their report upon alienations in estates as soon as possible, as the subject is one which has been long on hand.

12. The map illustrative of the situation, income and tenures of the several estates under the care of the Court, which for the first time accompanies the report, is an improvement. It would be better if the colors distinguishing the estates were more pronounced and the marks denoting their position were rather larger. It would also make reference more easy, if the names of all towns, excepting the capitals of districts, were omitted from the map.

13. In conclusion, Government are glad to be able to observe that the report under review, though received $2\frac{1}{2}$ months after the due date, has reached them two months sooner than its predecessor did. They trust that the Court will use every effort to submit future reports by the date on which they are actually due. The Court should intimate to the Collector of Ganjam that if delay such as is noticed in the concluding portion of their report again occurs in his district, he will incur the displeasure of Government.

(True Extract.)

(Signed) J. F. PRICE,
Ag. Secretary to Government.

To the Court of Wards.
„ the Public Works Department.
„ the Editors' Table.

Exd. W. H. French.

100 Copies.

Rc 3302 W d/ 2nd Decr/87

Communicated to the Supg: Engr concerned with reference to para 8 on the subject of Public Works. The short expenditure in the Ganjam Dt was noticed in G O 2861 W. d/ 20th Octr: 187

Supg: Engr.
Chief Engr. for Irrgn.

Govt. of {1887} Madras.

REVENUE.

Issued

Recd. Encl.

G.O., 18th October 1887, No. 985.

Rc 3302 W d/ 2nd Decr/87

OCTOBER.

Court of Wards.

Report on the administration of the estates under the — during fasli 1295 (1885-86), reviewed.

With Order

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

READ—the following Proceedings of the Court of Wards, dated 14th June 1887, No. 764:—

FULL BOARD.

Resolution—dated 14th June 1887, No. 764.

The Court of Wards resolve to submit to Government their annual report on the administration of estates under their charge for fasli 1295, or the year ending 30th June 1886.

2. *Number of Estates.*—There were forty-four estates under the Court's charge at the end of the year against forty-one at the beginning. Four estates were newly taken up, while one (Pandur-Mallavaram in Vizagapatam) was handed over to its proprietor on his coming of age.

Bodaguda in Ganjam.
Appikonda in Vizagapatam.
Timmajamma's estate in North Arcot.
Sáptúr in Madura.

3. Pandur-Mallavaram was under the Court's management for eight years and three months. This was a small estate, of which the annual income was about Rs. 3,000. It came under management without any balance to its credit, and it was restored with a cash balance of Rs. 1,423 after paying off debts to the extent of Rs. 4,168 and recovering debts to the amount of Rs. 1,530. The sum of Rs. 206 was also spent on works. The ward paid little attention to his studies and read only up to the third standard.

4. The Appikonda estate was taken under management about six weeks before the end of the fasli. No portions of the estates of Timmajamma (in North Arcot) and Puttamma (in South Canara) were under the Court's management in the year under report, as they were in the possession of adverse claimants against whom the Court had instituted legal proceedings for their recovery. Vadimitta has been leased to a creditor of the estate from fasli 1291 on condition of his restoring it in 12 years free from liabilities, defending suits at his own cost and providing for the maintenance of the minors and other members of the family to the satisfaction of the Court of Wards. No figures are, therefore, entered against these estates in the enclosures II-A—IV to this report, nor are they referred to in the body of it.

5. Statement No. I gives the sexes of the wards, their disabilities, the periods for which they have been under the Court's control, their ages at the end of the fasli and the dates on which such of them as are minors attain majority. In thirty-five estates the wards were minors, three of them being females; three others, not minors, were incapacitated by sex; while the remaining six were either imbeciles or lunatics. Of the latter, two were females—the Zemindarni of Erumaipatti and Puttamma.

6. *Season.*—The season was on the whole favorable except in Ganjam, Vizagapatam, North Arcot and Malabar. In Ganjam and Vizagapatam, the south-west monsoon was deficient, and in North Arcot the rainfall was deficient in August and again in October and November. In Malabar, though the total rainfall was above the average, it was unseasonable and unevenly distributed, the early crops thus suffering from excess and the later ones from insufficiency of rain.

7. *Number of Villages.*—Statement II-A gives the number and tenure of villages in proprietary estates and the extent of holdings and cultivation in them as compared with the previous fasli. Twenty-seven of the estates were held on fixed tenure and the remaining seventeen consisted of ryotwari properties in Government villages. The former (excluding Mádugula, which has been mortgaged to the Maharajah of Jeypore, and the four estates mentioned in paragraph 4), contained 4,531 villages. Of these, 1,644 paid favorable assessments or none at all; 681 were leased out on

money rent; 336 were held on cowle or favorable assessment for a term of years; 846 were managed either on the system of individual pattas or of joint-rent; and 1,024 on the system of sharing the produce. There was no change in the number of villages in the estates except in Parlákimedi and Singavanam, in the former of which one deserted village was brought under cultivation, while in the latter one was made over to an auction purchaser at a Court sale, and another was omitted in this year's statement, as it was incorrectly shown last year as resumed by the estate. The changes in the tenures of villages were principally from "money rent" or "rent in kind" to "ryotwari" or "joint-rent."

8. *Holdings.*—The total area of the holdings was 611,614 acres. For zemindari estates the areas settled on individual pattas and joint-rents only are shown, as there are no means of ascertaining areas held on other tenures. The principal variations in the holdings, as compared with fasli 1294, are noted in the margin. The increase in Chinna Kimedi is mainly due to the transfer of certain villages from "mustajari" (rental on fixed payments) to "joint-rent". In Gandharvakóta, Papanad, Ramnad, Gandamanáyakanúr and Kumarasami Mudaliar's estates, the increase was due to the favorable character of the season, while that in Metráthi was due to certain home-farm lands having been newly brought to account. There was also an increase in Ukkadai and Singavanam owing to a better season, and the decrease shown against them is accounted for by the sale of certain lands for the discharge of debts in Ukkadai and to the exclusion in Singavanam of the two villages mentioned in paragraph 7. In Lakkavaram and Kangundi the decrease was due to the unfavorable character of the season.

		Acs.
Chinna Kimedi	+	1,230
Lakkavaram	—	93
Kangundi	—	101
Ukkadai	—	938
Gandharvakóta	+	689
Papanad	+	455
Singavanam	—	197
Ramnad	+	35,443
Gandamanáyakanúr	+	6,660
Kumarasami Mudaliar's estate	+	253
Metráthi	+	660

9. *Cultivation.*—The total area under cultivation was 595,005 acres, or 97·3 per cent. of the holdings. In certain estates the whole occupied area is returned as cultivated owing to the absence of correct accounts of cultivation. In other cases there was a general improvement in the proportion of cultivation to holdings. In Lakkavaram, Kapileswarapuram and Chitticherla, however, there was a considerable decrease on account of the unfavorable character of the season. The proportion in Singavanam (48·9) though higher than last year is still low, and this is attributed to the fact that a great portion of the holdings consists of waste lands which have remained so for several years, but are being gradually taken up for cultivation.

10. *Statement* II *B.*—The gross demand amounted to Rs. 22,25,736. This figure cannot be compared with the corresponding figure for last year, as the demand for fasli 1294 is not known for some* of the newly taken up estates.

*Bodaguda. Nadavapalle.	Tiruvalanjuli. Tiyagasamudram.

Omitting these estates, the demand for the rest comes to Rs. 21,72,544 compared with Rs. 20,84,665 in the previous year. There was a marked increase in the demand in the southern districts, where the season was favorable, and a smaller increase in the northern districts where the season, though not so good as in the southern districts, was better than in fasli 1294. The increase was large in the estates noted in the margin. In Ukkadai, Sáptúr and Kavalpara, however, there was a considerable decrease in the demand. In Ukkadai it was due to the sale of lands referred to above; in Sáptúr to short outturn of paddy and fall in prices and the stoppage of tree felling for a portion of the year; and in Kavalpara to a smaller number of leases having been renewed during the year under report.

Increase.	Rs.
Ramnad	51,978
Vadapathimangalum	14,166
Gandamanáyakanúr	9,308
Dhárákót	6,636
Kumarasami Mudaliar's estate ...	5,117
Alangudicheri	4,866
Decrease.	
Ukkadai	10,425
Sáptúr	7,594
Kavalpara	3,984

11. *Remissions.*—Remissions were granted to the extent of Rs. 92,866 against Rs. 1,16,023 in fasli 1294. In Chinna Kimedi they amounted to Rs. 17,267 and more than counterbalanced the increase in the gross demand. They were granted mainly for waste and entire loss of crop in wet lands due to deficient water-supply and they include Rs. 1,120 remitted to certain villages which were destroyed by fire. The remissions in Jarada were also granted for wet waste and entire loss of wet crop. The remissions in Ramnad and Gandamanáyakanúr were mostly deductions on account of emoluments of village servants, while those in Erumaipatti were cowle remissions to the extent of Rs. 3,675

	Rs.
Chinna Kimedi	17,267
Jarada	4,799
Ramnad	55,122
Gandamanáyakanúr	5,136
Erumaipatti	3,696

12. *Net Demand.*—The rent-roll was nearly 8½ lakhs in Ramnad and nearly 4 lakhs in Parlákimedi. It exceeded ¾ lakh in Dhárákót and Kangundi, ½ lakh in Chinna Kimedi, Urlám, Vadapathimangalam and Gandamanáyakanár and Rs. 10,000 in nineteen other estates. The total net demand was Rs. 21,32,870.

13. *Demand, Collection and Balance.*—Statement No. III shows these particulars. The marginally-noted discrepancies will be found in the arrear demand shown in column 3 of this statement as compared with the balance at the end of fasli 1294 exhibited in that year's report. They are due to differences in the value of grain adopted for the year and to certain corrections and adjustments. The arrear demand for fasli 1295 amounted to Rs. 8,83,901, and of this sum Rs. 2,98,511 were collected and Rs. 37,244 remitted, leaving a balance of Rs. 5,48,146, or 62 per cent. of the demand uncollected. Details of estates show that the balance was *nil* in three, less than 25 per cent. in five, between 25 and 50 per cent. in thirteen and over 50 per cent. in nineteen estates. Tiruvalanjuli, Tiyagasamudram, Dhárákót and Nadavapalle having been recently taken up, the irrecoverable portion of the arrears has not yet been ascertained. In Vadapathimangalam and Nankara a large portion of the arrears is believed to be irrecoverable, and a report on them is promised by the Collectors concerned. In Ukkadai and Rammad the major portion of the balance is due from tenants who can pay only in small instalments. Two-thirds of the balance against Papanad not being easily recoverable, it is proposed to leave the collection to the zemindar who is about to come of age. Two-thirds of the balance in Sáptúr, consisting of the assessment on home-farm lands, and one-fourth of that in Mádugula, are now recommended to be written off the accounts. The balance against Merangi includes Rs. 36,248 ordered to be written off in last year's report. Excluding this sum, the balance would be only 5·7 per cent. of the demand. The whole of the balance in Velanganni was the arrear of rent due by a single lessee and its collection was suspended pending the disposal of an application for remission presented by him to the Collector. In Gandharvakóta recovery of rent is difficult owing to the poverty and turbulent character of the ryots. Collections were tardy in Jarada owing to the unfavorable character of the season. In the remaining estates, Mathur, Gandamanáyakanúr, Kangundi and Shulagiri, steps have been taken to collect a large portion of the balance

	Rs.	
Chidikada	+	679
Sripuram	+	1,547
Valanganni	+	1,392
Papanad	+	1,497
Singavanam	+	3,356
Kumarasami Mudaliar's estate ...	—	598

Tiruvalanjuli	100
Tiyagasamudram	95·0
Merangi	94·6
Dhárákót	93·0
Mádugula	87·1
Gandharvakóta	80·1
Nadavapalle	79·2
Ukkadai	74·4
Velanganni	73·3
Sáptúr	72·8
Jarada	67·5
Vadapathimangalam	63·9
Papanad	61·1
Ramnad	59·6
Mathur	59·0
Mankara	58·7
Gandamanáyakanúr	55·5
Kangundi	52·5
Shulagiri	51·9

by suits and other means. The Government, in the review on last year's report, noticed the unsatisfactory progress which was made in the collection of arrears and suggested that the procedure used in the case of Government lands should be followed. This is impossible, as the Court cannot put Act II of 1864 into force for the collection of these arrears. They have to follow the processes allowed by Act VIII of 1865 which are much slower and more uncertain.

14. As may be expected, current collections show better results. Out of a demand of Rs. 21,32,870, Rs. 17,72,282 were collected, leaving a balance of 16·9 per cent. Turning to the details of estates, there were no arrears in three, in twenty-five others they ranged from 1·1 to 26·4 per cent. and exceeded 30 per cent. in the remaining twelve estates. The reasons assigned in the preceding paragraph explain the percentages against Gandharvakóta and Jarada. The unfavorable character of the season affected the collections in Chidikada also. In Mankara collections were credited largely to arrears and hence the large current balance. In the remaining estates portions of the balance have been since collected and steps have been taken for the collection of the remainder.

Papanad	87·3
Ukkadai	60·4
Gandharvakóta	51·1
Chidikada	50·5
Jarada	45·8
Mádugula	40·4
Mankara	40·4
Bodaguda	36·9
Tiruvalanjuli	34·1
Sáptúr	33·0
Kangundi	32·5
Chipurupalle	31·3

15. *Irrecoverable Arrears.*—The balance at the close of the fasli, current and arrears, amounted to Rs. 9,08,734. This sum, however, includes Rs. 57,125-9-0 which have been ordered to be written off the accounts since the close of the fasli. A further sum of Rs. 48,900-9-10 is now reported to be irrecoverable as detailed below :—

Estates.	Poverty.	Desertion.	Erroneous demand.	Barred by limitation.	Other causes.	Total.
1	2	3	4	5	6	7
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Parlákimedi	2,302 2 11	..	31 15 7	..	1 0 1	2,335 2 7
Chinna Kimedi ..	87 7 3	..	10 11 10	211 11 1	66 6 0	376 4 2
Chipurupalle	24 0 0	..	243 2 6	..	..	267 2 9
Lakkavaram	8 0 0	..	0 4 0	..	34 6 4	42 10 4
Kapileswarapuram ..	354 11 4	..	21 5 6	..	85 12 4	461 13 2
Nadavapalle	924 5 6	5 10 7	4 0 0	458 6 4	748 10 8	2,141 1 6
Kangundi	42 0 3	25 13 6	602 10 5	1,046 15 5	5,563 0 7	7,280 8 1
Papanad	227 10 9	..	..	..	633 7 9	861 2 2
Peramur	118 6 9	..	..	..	..	118 6 9
Nangavaram	285 8 3	1 12 0	..	..	1,512 12 5	1,800 0 8
Ramnad	892 11 1	..	2,019 2 5	713 2 0	11,472 9 5	15,097 8 11
Gandamanáyakanúr ..	122 7 7	..	..	..	..	122 7 7
Sátúr	..	..	..	..	16,212 0 0	16,212 0 0
Metráthi	..	..	..	..	472 0 0	951 0 0
Erumaipatti	738 15 10	..	420 0 0	59 0 0	15 2 0	833 5 5
Total ..	6,128 7 6	33 4 4	3,432 7 7	2,489 2 10	36,817 3 7	48,900 9 10

Columns 2, 3 and 5 do not call for remark. Of the sum of Rs. 3,432-7-7 shown as erroneous demand, Rs. 2,019-2-5 appertain to Ramnad. The amount entered against Kangundi in column 6 includes the marginally-noted large items. Of the amount entered against Ramnad, Rs. 10,337-11-5 are the arrears of rent for the recovery of which suits were filed from 1872 to 1884 and which were disallowed on the ground that pattas and muchilkas were not exchanged and for other similar reasons. The amount against Sáptúr has already been referred to (paragraph 13).

	RS. A. P.
Jodi on inam villages held by mortgage or sale by the zemindar himself	2,885 3 0
Rent due on lands taken up for Public Works	627 3 0
Rent due on lands which could not be cultivated owing to the ruined condition of a tank ...	1,125 15 3
Remission granted by the late zemindar to an izaradar ...	450 0

The whole amount, Rs. 48,900-9-10, will be written off the accounts.

16. *Financial Transactions.*—Statement No. IV shows the financial transactions of the estates under management. The grain balances at the beginning of the year in some of the estates in Tanjore differ as shown in the margin from the closing balances given in last year's report. This is due to differences in the commutation values of grain adopted for the year. In some cases the cash receipts exhibited in column 7 are less than the collections in column 8 of statement No. III, because the latter include the estimated value of grain received in the year and remaining unsold. The entry against Mathur in column 7, however, exceeds the collections in statement No. III, but the discrepancy is not explained by the Collector. The sum of Rs. 40,000 shown against Dhárákót in column 10 was borrowed from two individuals for the repayment of certain debts. Entries in the same column against Bodaguda and Sáptúr are the sale-proceeds of live and dead stock, and those against the estates in the Tanjore district are the sale-proceeds of grain received in fasli 1294.

	RS.
Ukkadai	+ 699
Gandharvakóta	+ 182
Vadapathimangalam	+ 2,358
Alangudicheri	— 106
Mathur	— 120
Papanad	+ 46

17. The total cash receipts of the year amounted to Rs. 23,81,470; and adding thereto the cash balance at the commencement of the year, the available assets were Rs. 31,50,669. Of this amount Rs. 1,11,500 were invested in Government securities and Rs. 22,57,094 were expended, leaving a cash balance of Rs. 7,82,075 at the end of the fasli. Adding to this the value of the grain * on hand and of the Government securities, † the balance to the credit of the estates was over 42 ‡ lakhs of rupees.

* Rs. 93,429.
‡ „ 33,41,800.

	RS.
‡ Párlákimedi	27,45,850
Urlam	2,85,605
Gandamanáyakanúr	2,12,458
Merangi	1,17,230
Kavalapara	89,456
Sáptúr	85,372
Chinna Kimedi	74,007
Kapileswarapuram	72,180
Other estates	5,35,146
Total ...	42,17,304

8. The charges entered in column 24 of the statement include the following unusual items :—

	RS.	RS.
Parlákimedi—		
Survey charges	5,642	
Advances to Mr. Chisholm in connection with the Parlákimedi palace works	6,000	
Purchase of harness	4,056	
Mr. Dunphy's arrears of pay	2,421	
Fees to the auditor of Mr. Chisholm's accounts	1,230	
		19,349
Chiuna Kimedi—		
Pilgrimage of the Mahádevi to Puri	2,790	
Ornaments	1,162	
		3,952
Urlám—		
Minor's pilgrimage to the Godávari	5,000	
Upanayanam of minor's brother	1,500	
		6,500
Bodaguda—		
Funeral of the late zemindar	3,348	
Merangi—		
Law charges	7,402	
Minor's marriage	2,000	
Purchase of a phæton	1,413	
		10,815

		RS.
Lakkavaram—		
Legacy to the widow of the late proprietor		6,438
Kapileswarapuram—		
Survey charges		2,273
Kangundi—		
Marriage expenses of the elder minor		8,000
Nangavaram—		
Upanayanam ceremony of the elder ward		1,000
Ramnad—	RS.	
Marriages of the ward's sister, &c.	15,000	
Law charges	20,206	
		35,206
Sáptúr—		
Funeral expenses of the late zemindar		1,955
Sarvottama Row's estate—		
Minor's marriage		2,185
Total ...		1,01,021

19. The following abstract compares the charges of the year under report with those of fasli 1294 :—

Estates.	Fasli 1294.	Fasli 1295.	Remarks.
	RS.	RS.	
Parlákimedi	3,40,637	3,06,182	Decrease due to the completion of survey and demarcation and to the absence of certain extraordinary charges.
Chinna Kimedi ...	70,709	57,893	Decrease due to no expenditure having been incurred on works and to the absence of certain extraordinary charges.
Jarada	21,186	14,773	Decrease due mainly to no expenditure having been incurred on works and to non-payment of peishcush and land-cess for want of funds.
Urlám	38,161	44,081	The increase is the net result of an increase of Rs. 10,285 and a decrease of Rs. 4,365. The former was due to payment of arrears of land-cess and to the unusual charges mentioned in paragraph 18 ; the latter to non-execution of works and to the fact that the post of governess was vacant.
Dhárákót	50,886	93,060	Increase due to payment of debts to a large extent and to the payment of arrears of the maintenance allowance of the minor.
Merangi	51,279	59,264	The increase is the net result of an increase of Rs. 13,589 and a decrease of Rs. 5,604. The former was due to larger payments on account of peishcush and of the maintenance and education of the minor ; the latter is explained by the fact that a large sum was spent in fasli 1294 for the marriage of the minor.
Mádugula	4,750	2,574	Decrease due chiefly to non-payment of any debts in the year.
Chidikada	15,788	17,516	Increase due to larger expenditure on works and to the payment of Rs. 1,116 to the ward's brother, the zemindar of Pithápuram, on the occasion of his son's *bharasula* (Christening ceremony).
Srípuram	14,678	18,534	Increase due chiefly to payment of arrears of peishcush.

Estates.	Fasli 1294.	Fasli 1295.	Remarks.
	RS.	RS.	
Chípurupalle	9,259	9,795	The increase is small and calls for no remark.
Lakkavaram	27,951	18,114	Decrease due to smaller payments in discharge of debts.
Kapileswarapuram ...	40,481	40,427	An increase of Rs. 5,390 under works was counterbalanced by a decrease under payments of peishcush and law charges.
Nadavapalle	1,870	9,376	The estate having been taken under management at the end of fasli 1294, the charges incurred in that fasli were small.
Chitticherla	2,871	2,877	The increase does not call for remark.
Kangundi	83,527	92,762	Increase due chiefly to the marriage of the senior ward.
Ukkadai	56,397	98,157	Debts were repaid in the year to the extent of Rs. 78,187. There was, however, a decrease under assessment and refund of deposits, as disbursements under these heads were unusually high in fasli 1294.
Velanganni	1,677	2,308	Increase due to payment of arrears of assessment and commission.
Gandharvakóta ...	22,253	31,597	Increase due chiefly to repayment of debts.
Vadapathimangalam ...	37,443	89,921	Increase due chiefly to payment of arrears of assessment (Rs. 25,137) and repayment of debts (Rs. 19,660).
Alangudicheri ...	9,439	7,710	Decrease due chiefly to the small amount of debts repaid in the year.
Mathur	7,695	6,849	Do. do. do.
Papanad	21,957	24,298	Increase due to the larger amount of debts repaid.
Singavanam	3,712	23,618	Increase due to repayment of debts and adjustment of deposits.
Peramur	10,647	8,338	Decrease due to the absence of certain unusual charges incurred in fasli 1294.
Nangavaram	12,309	25,825	Debts were repaid to the extent of Rs. 12,138, and Rs. 1,000 were spent on the Upanayanam ceremony of the elder ward.
Ramnad	8,13,330	9,44,708	The principal items of increase are works (Rs. 73,393), repayment of Government loan (Rs. 50,000), and those mentioned in paragraph 18.
Gandamanáyakanúr ...	53,732	42,914	The expenditure in fasli 1294 was high owing to the purchase of certain wet lands.
Vadagarai	4,516	4,405	The decrease is small and calls for no remark.
Kumarasami Mudaliar's estate.	10,893	22,569	Increase due mainly to payment of debts (Rs. 10,699) and payment of arrears of Government demand.
Metráthi	5,382	6,444	Increase due chiefly to larger repayment of debts.
Erumaipatti	17,709	18,101	Increase is small and does not call for remark.
Shulagiri	51,751	16,932	In fasli 1294 the sum of Rs. 35,000 borrowed from Government was paid to a creditor.
Sarvottama Row's estate.	3,821	5,987	Increase due principally to the celebration of the minor's marriage.
Kavalpara	28,637	27,167	Decrease due to the absence of certain items of extraordinary expenditure incurred in fasli 1294.
Mankara	4,529	3,551	Decrease due chiefly to the non-recurrence of certain charges (such as repayment of kanam to tenants who relinquished their holdings) in the fasli under report.
Bimbalan	452	384	Decrease is small and calls for no remark.

20. *Works.*—The expenditure on works and their supervision amounted to Rs. 1,76,161 against Rs. 1,30,423 in fasli 1894 :—

	Fasli 1294. RS.	Fasli 1295. RS.
Irrigation works	74,183	1,27,590
Buildings	16,958	18,401
Communications	15,234	4,180
Supervision	24,048	25,990
Total ...	1,30,423	1,76,161

In order to ensure the proper application of estate funds allotted to works in Ward's estates, it was resolved in 1884 to place the works under the Public Works Department, a contribution of 23 per cent. upon the outlay being paid to Government and that department entertaining the necessary subordinate establishment and paying its cost from the contribution. This was, however, subsequently modified, leaving minor irrigation works and repairs costing less than Rs. 1,000 in the smaller estates to Collectors, and authorising the Superintending Engineers to request Collectors to make other arrangements when they themselves could not take up works in any estate. These arrangements were brought into force in fasli 1295. In the year under report works in Ramnad and in the estates in the Ganjam and Godávari districts were under the charge of the Public Works Department, those in Gandamanáyakanúr and Kangundi were supervised by the Local Fund Engineers, who were remunerated by a commission of 10 per cent. on the expenditure, and those in the remaining estates were under the charge of Collectors. The expenditure in Parlákimedi was about half as much as in fasli 1294, and there was no outlay in the other estates of the Ganjam district owing to the inadequacy of the Public Works establishment. The estimated expenditure for fasli 1295 for all the estates in Ganjam was Rs. 1,60,040, out of which only Rs. 19,084 was spent, and the whole of this was spent in the Parlákimedi estate. The Court very much regret this small expenditure, but hope that in the current year more work will be carried out. From recent reports, however, they fear that little has as yet been done. Good work was, however, done in Ramnad, where Rs. 1,21,537 were spent in the year against Rs. 48,143 in the previous fasli, breaches in 450 tanks and 2 channels having been repaired. In Lakkavaram and Kapileswarapuram Rs. 1,723 and 5,837, respectively, were spent by the Public Works Department; Rs. 10,603 were spent in Kangundi for the restoration or repair of 57 tanks, 5 roads and 11 buildings, and Rs. 2,280 in Gandamanáyakanúr on sundry works. The establishments entertained in these two estates cost 24·5 and 60·5 per cent., respectively, of the outlay. With reference to the estates in which works were solely under the charge of Collectors, the expenditure is satisfactory in Mathur, Shulagiri and Mankara. No expenditure was incurred in the marginally-noted estates, while in others only a small fraction of the budget allotment was utilized.

Merangi.	Tiyagasamudram.
Madugula.	Metrathi.
Alangudicheri.	Erumaipati.
Singavanam.	Bimbalan.
Tiruvalanjuli.	

21. Statement No. V-A shows the debts due to each estate. The balance of debts due at the beginning of the fasli was Rs. 3,62,807 and to this were added Rs. 3,12,264 on account of interest and new loans, making up a total of Rs. 6,75,071. Of this amount Rs. 66,276 were realised and Rs. 46,534 remitted, leaving a balance of Rs. 5,62,261 at the end of the year distributed among 25 estates. The increase in the balance at the end of the year as compared with that at the beginning was due mainly to the fact that the debts due to the Nadavapalle, Tiruvalanjuli, Tiyagasamudram and Sáptúr estates were newly brought to account, while in the Ukkadai, Vadapathimangalam, Papanad and Singavanam estates the realisations in the fasli were small. In these estates a large portion of the debts consists of advances to porakkudies (farm laborers) who are poor and can only pay in easy instalments. Of the balance against Gandharvakóta, Rs. 8,000 are due from the zemindar of Pandarankota. As this zemindar is a pauper and the village mortgaged by him has passed into the hands of third parties at a Court sale, a suit will shortly be instituted

against these persons to enforce the Gandharavakóta zemindar's prior mortgage of the village. The amounts due to Chípurupalle, Nadavapalle and Sáptúr are under investigation. The major part of the balance due to Lakkavaram is covered by decrees which are in different stages of execution. In Kangundi Rs. 39,352 fall due in future years, while Rs. 13,267 are covered by decrees. Of the balance of Rs. 4,143 due to Merangi, Rs. 3,300 are being recovered in annual instalments of Rs. 400, while Rs. 345 have since been written off. Rs. 3,037 have also been written off from the sum (Rs. 4,193) due to Kumarasami Mudaliar's estate.

22. The following debts are reported to be irrecoverable for the reasons given opposite to each and will be written off the accounts :—

	RS	A.	P.	
Madugula	50	0	0	Poverty of the debtors.
Kangundi	188	13	8	
Alangudicheri ...	10	10	0	
Singavanam ...	54	0	3	
	296	7	11	This is the balance due after the execution of a decree, which does not declare other property or the person of the debtor liable.
	42	7	8	Recovery of this amount was barred during the life-time of the late zemindar, and the debtors have refused to execute fresh bonds.
	392	15	10	
Kavalapara	40	11	2	Balance of interest due on a Court decree which has been already remitted by the Collector.
Mankara	123	3	5	The debt is not supported by proper documents.
	130	6	10	Poverty of the debtors.
	253	10	3	
Total ...	936	12	11	

23. Statement No. V-B shows the liabilities of the estates under management. They amounted to Rs. 14,87,442 at the end of last year, while the debts newly contracted or brought to account, and the interest which accrued during the year, raised them to Rs. 16,72,542. Of this amount Rs. 5,11,414 were liquidated in the year and Rs. 3,273 were struck off, leaving a balance of Rs. 11,57,855 at its close.

Ramnad.

The outstanding loan against Ramnad at the commencement of the year amounted to Rs. 7,60,000. This was reduced to Rs. 5,00,000 at the end of the year. It is expected that the balance of the loan will be repaid in two years, that is before the minor comes of age. Of the balance against Gandharvakóta, Rs. 10,768 have been since repaid and Rs. 944 are barred by limitation. Arrangements for the sale of the home-farm lands are not yet complete, and the Avadayar Covil Tambiran has declined to purchase the village referred to in last year's report. In Singavanam Rs. 2,533 have been repaid since the close of the fasli. The judgment-creditor in suit No. 85 of 1882 for Rs. 47,516 on the file of the Sub-Court, Tanjore, has attached, in execution of his decree, the ten villages which had formerly been under the management of the Collector in connection with another suit (No. 3 of 1877) under section 326 of the Civil Procedure Code. Arrangements have now been made for their being placed again under the management of the Collector; and suit No. 21 of 1883, which was remanded by the High Court for retrial on its merits, is still pending before the Sub-Court. A portion of the Ukkadai estate was sold and with the sale-proceeds debts to the extent of Rs. 78,187 were liquidated. The balance against Dhárakót is the amount referred to in paragraph 16. No portion of the debt due by Mádugula was discharged in the year for want of

Gandharvakóta.

Singavanam.

Ukkadi.	Mádugula.
Dhárákót.	Shulagiri.

funds. The entry against Shulagiri includes the balance of the loan of Rs. 35,000 taken from Government. The sum of Rs. 944 mentioned above, the recovery of which is barred by limitation, will be written off the accounts.

24. The subjoined statement gives the demand, collection and balance of the religious and charitable endowments attached to Peramur, Ramnad, Kumarasami Mudaliar's estate and Kavalpara :—

District.	Estate.	Endowments.	Demand.			Collection.			Balance.			Percentage of balance on demand.
			Arrear.	Current.	Total.	Arrear.	Current.	Total.	Arrear.	Current.	Total.	
			Rs. 176	Rs. 413	Rs. 589	Rs. ..	Rs. 413	Rs. 413	Rs. 176	Rs. ..	Rs. 176	
Trichinopoly.	Peramur ..	Musiri chattram.	54,563	1,33,077	1,87,640	17,959	1,12,963	1,30,922	36,604	20,114	56,718	29·8
Madura ..	Ramnad ..	Devastanams.	23,111	39,399	62,510	8,353	29,845	38,198	14,758	9,554	24,312	38·9
		Chattrams.	15,219	18,616	33,835	8,028	8,414	16,442	7,191	10,202	17,393	51·4
		Dharmanmagamai.	11,213	13,046	24,259	3,563	9,219	12,782	7,650	3,827	11,477	47·3
Tinnevelly	Kumarasami Mudaliar's estate, Kavalpara.	Trikangode devasam.	2,031	1,005	3,036	232	689	921	1,799	316	2,115	69·7
Malabar..												

The balance against the Trikangode devasam was high, as the title of the proprietrix to manage the temple is disputed by the Uralars and the matter is under litigation. Of the balance shown in the statement, the following amounts which are reported to be irrecoverable will be written off the accounts :—

			Rs.	A.	P.
Musiri chattram ...	...	...	140	12	8
Ramnad devastanam	...	...	1,214	10	9
Chattrams ...	...	...	303	2	1
	Total ...		1,658	9	6

25. The following statement shows the financial transactions of the above institution :—

Districts.	Estates.	Endowments.	Opening balance.	Receipts.	Total.	Charges.	Closing balance.
			Rs.	Rs.	Rs.	Rs.	Rs.
Trichinopoly..	Peramur	Musiri chattram ..	587	339	926	475	451
Madura ..	Ramnad ..	Devastanams ..	2,16,268	1,43,882	3,60,150	1,15,037	2,45,113
		Chattrams ..	73,399	38,964	1,12,363	37,297	75,066
Tinnevelly ..	Kumarasami Mudali ar's estate.	Dharmanmagamai	18,541	16,529	35,070	18,332	16,738
			2,439	12,418	14,857	8,759	6,098
Malabar ..	Kavalpara ..	Trikangode devasam ..	171	1,025	1,196	932	264

The endowments attached to Kumarasami Mudaliar's estate were indebted to the extent of Rs. 346 and debts were due to them to the extent of Rs. 1,376. Of the latter amount, Rs. 1,302 are reported to be irrecoverable and will be written off the accounts.

The transactions of the Devadi choultry attached to Urlám are incorporated in the accounts of the estate. The balance to its credit at the beginning of the fasli was Rs. 7,167, and the receipts and charges of the year amounted to Rs. 3,119 and 1,113, respectively. At the close of the fasli there was a cash balance of Rs. 9,173 besides 26 garces of 1,800 seers each of paddy to its credit.

The affairs of the endowments attached to Sáptúr are under investigation.

27. *Education of the minors.*—Statement No. VI exhibits the educational progress of the wards in fasli 1295. They were 50 in number, 45 of them being boys and 5 girls. Since attaining his majority two years ago, the eldest son of the Parlákimedi zemindar, who is now 23 years of age, is of course exempted from the discipline of

No. I.—STATEMENT showing the ages, &c., of the Wards and the period during which the estates have been under management.

Districts.	Estates.	Government Orders by which the estates came under the management of the Court of Wards.	Sexes of the Wards.	Disabilities.	The period during which the estates have been under the Court's management.	Ages of the Wards at the end of the fasli.	Dates on which the Ward will attain majority.
1	2	3	4	5	6	7	8
					Yrs. M.	Yrs. M. D.	
Ganjam	Parlákimedi	No. 1279, 22nd June 1830	Male	Imbecility	55 11	56 0 0	
	Chinna Kimedi	,, 2188, 27th December 1876 ..	Do.	Minority	9 6	17 0 6	June 1890.
	Jarada	,, 2454, 19th July 1880	Do.	Do.	5 11	15 1 26	May 1892.
	Urlám	,, 740, 27th March 1879 ..	Female ..	Do.	7 3	17 5 17	January 1890.
	Dhárákót	,, 149, 6th February 1885 ..	Male	Do.	1 5	10 8 23	September 1897.
	Bodagada	,, 1026, 11th September ,, ..	Do.	Do.	0 9	1 3 16	15th March 1906.
	Merangi	,, 3042, 25th November 1869 ..	Do.	Do.	16 7	18 4 28	1st February 1889.
	Mádugula (*a*)..	,, 3087, 9th October 1877 ..	Do.	Do.	8 9	18 0 0	1889.
		,, 754, 20th June 1885					
Vizagapatam	Chidikada	,, 2930, 25th September 1877 ..	Female ..	Sex	8 9	46 6 28	
	Sripuram	,, 1449, 5th ,, 1878 ..	Male	Minority	7 10	11 10 5	26th August 1895.
	Chipurupalle..	,, 510, 13th May 1882	Female ..	Sex	4 3	48 0 0	
	Appikonda	,, 337, 12th ,, 1886	Male	Minority	0 2	9 5 0	February 1898.
Godávari	Lakkavaram	,, 2291, 15th December 1879 ..	Do.	Do.	6 8	10 2 16	April 1897.
	Kapileswarapuram (*b*) ..	,, 2661, 27th September 1869 ..	Female ..	Minority	16 9	24 0 0	
Cuddapah	Nadavapalle	,, 222, 20th February 1885 ..	Male	Do.	1 5	18 7 0	November 1888.
	Chitticherla	,, 1381, 29th September 1876 ..	Do.	Do.	9 9	17 4 0	February 1890.
North Arcot	Kangundi	,, 435, 11th April 1883	Do.	Do.	3 3	16 11 0	August 1890.
	Timmajamma's estate	,, 299, 10th March 1885 ..	Female ..	Do.	1 4	7 0 0	1900.
Tanjore	Ukkadai	,, 1471, 12th July 1879 ..	Male	Do.	7 0	14 0 0	January 1893.
	Velanganni	,, 2179, 15th November 1879 ..	Do.	Do.	6 8	20 0 18	12th June 1887.
	Gandharvakóta	,, 493, 9th March 1881 ..	Do.	Do.	5 4	12 6 20	11th December 1894.
	Vadapathimangalam	,, 1205, 29th August ,, ..	Do.	Do.	4 10	16 0 0	7th March 1891.
	Alangudicheri	,, 1263, 25th ,, ,, ..	Do.	Do.	4 10	19 7 24	7th November 1887.
	Mathur	,, 1292, 20th November 1882 ..	Do.	Do.	3 7	14 10 0	6th September 1892.
	Papanad	,, 290, 13th March 1882 ..	Do.	Do.	4 4	19 10 0	5th ,, 1887.
	Singavanam	,, 159, 1st February 1884 ..	Do.	Do.	2 5	13 2 15	15th April 1894.
	Tiruvlanjuli	,, 531, 5th May 1885	Do.	Lunacy	1 2	41 11 21	
	Tiyagasamudram	,, 524, 4th ,, ,, ...	Do.	Minority	1 2	16 4 17	February 1891.
Trichinopoly	Peramur	,, 2985, 30th November 1868 ..	Do.	Imbecility ..	17 7	38 0 0	
	Nangavaram	,, 1545, 18th ,, 1880 ..	Do.	Minority	5 7	11 8 0	31st October 1895.
	Ramnad	,, 319, 15th March 1873 ..	Do.	Do.	13 3	17 8 0	October 1889.
Madura	Gandamánayakanúr	,, 2264, 27th September 1867 ..	Do.	Do.	18 9	19 5 7	24th January 1888.
	Vadagarai	,, 1651, 7th November 1881 ..	Do.	Do.	4 8	12 6 7	24th December 1894.
	Sáptúr	,, 5, 5th January 1886 ..	Do.	Do.	0 6	11 11 26	5th July 1895.
Tinnevelly	Vadimitta	,, 2183, 17th November 1879 ..	Do.	Do.	6 7	13 6 0	7th January 1894.
	Kumarasami Mudaliar's estate	,, 1399, 20th September 1881 ..	Do.	Do.	4 9	20 1 0	10th June 1887.
Coimbatore	Metráthi	,, 860, 14th July 1883 ..	Do.	Do.	2 11	5 6 0	8th January 1902.
Salem	Erumaipatti	,, 694, 5th June 1874 ..	Female ..	Imbecility	12 1	35 0 0	
	Shulagiri	,, 788, 28th July 1882 ..	Male	Minority	3 4	4 3 13	March 1903.
South Canara	Sarvottama Row's estate	,, 1230, 14th August 1875 ..	Do.	Do.	10 11	15 7 0	December 1891.
	Puttamma's estate	,, 872, 18th July 1883 ..	Female ..	Lunacy	2 11	68 0 0	
Malabar	Kavalpara	,, 1187, 9th August 1872 ..	Do.	Minority	13 11	20 0 0	25th April 1887.
	Mankara	,, 3341, 3rd December 1877 ..	Male	Do.	8 7	20 0 0	January 1888.
	Bimbalan	,, 122, 2nd February 1880 ..	Do.	Lunacy	6 5	33 0 0	

(*a*) Until the close of fasli 1294, the two widows of the late zemindar were recognized as the proprietrices of the zemindari pending the decision of the Civil Courts on the validity of an adoption set up by the senior widow. The High Court having decided that the adoption was valid, the management of the Court of Wards has been continued on behalf of the minor adopted son.

(*b*) This estate has since been handed over to its owner.

minority. His former tutor is still constantly with him and speaks most highly of his intelligence and moral character. Mr. Taylor reports that he has rarely met a young man of his age who knows so much about things peculiarly connected with this country. He is a good sportsman. His report on his settlement of the 19 villages which have been under his charge forms an enclosure to this report. His two younger brothers and the Chinna Kimedi and Jarada minors continued under Mr. Taylor's tuition. Mr. Baird was in charge of the education of the Merangi minor throughout the year at Waltair, and the Mádugula minor was added to his charge in March 1886.

Dhárákót	...	...	...	...	1
Śrípuram	...	...	...	...	1
Sáptúr	...	...	...	...	1
Kumarasami Mudaliar's estate			...	...	1
Vadimitta	...	...	...	...	3
Kangundi	...	...	...	...	2
Tiyagasamudram	...	...	...	...	1

Mr. Sewart was in charge of the Ramnad and Gandamanáyakanúr minors at Madras, and they attended the Christian College. Miss Hadden continued as governess of the Kapileswarapuram ward. Ten wards belonging to the marginally-noted estates were under Native private tutors. Thirty minors were attending schools. Twelve of them were reading in the Middle School classes and five in the Matriculation classes. The progress of the minors was, on the whole, fair.

27. *General remarks.*—Pending the completion of the survey registers, the question of the settlement of Parlakimedi was in abeyance. The survey of the Kapileswarapuram estate was completed in the year under report at a total cost of Rs. 3,197, the area surveyed being 13,235 acres, thus disclosing an area of 2,138 acres in excess of that entered in the old accounts. The boundaries of the villages only have been marked by stones, while those of the holdings have been marked by earthen bunds. The lands belonging to the Kavalpara and Mankara estates have been measured. The report on the operations in the latter estate is due from the Collector, while the registers relating to the former are being fair-copied. The forests of the Kangudi estates continued under the management of the District Forest-officer, under whom they were placed under section 32 (*b*) of the Forest Act. The forest revenue of the year was Rs. 1,458 against Rs. 4,731 in fasli 1294. The decrease is probably due to restricted fellings. The Gandamanáyakanúr forests continued under the management of the District Forest-officer as the Collector's assistant. During the year under report the boundaries of the Warasanad valley in the estate were well defined and marked out by stones, and the outer demarcated lines of the whole estate were surveyed. The receipts of the year from forest revenue amounted to Rs. 1,629 against Rs. 2,961 in the previous year. The decrease is due mainly to no reserved timber having been felled and to traders having abandoned cutting on account of the distance of the felling locality. The Sáptúr forests were placed under protection towards the close of the fasli. The fuel reserves constituted in Ramnad, as mentioned in last year's report, are doing well and are being extended.

28. *Alienations.*—The Court gave in last year's report an exhaustive account of all that had been done in the disposal of alienations up to date. As a separate report upon the matter has been called for by Government they do not advert to the subject here.

29. The Court regret the delay that has occurred in the submission of this report. It is due to delay in the receipt of some of the district reports. The Ganjam Collector's reports for the estates in his district were only received between the 15th February and 15th March 1887.

(A true Extract.)

(Signed) M. HAMMICK,
Acting Secretary.

To the Secretary to Government, Revenue Department, with a file of reports.
„ all Collectors in charge of Wards' estates.

No. II-A.—STATEMENT showing the number of villages and the proportion of cultivation to holdings in the estates under the management of the Court of Wards for fasli 1295 (1885-86).

Districts.	Estates.	Number of villages. Ryotwari or joint-rent.	Money-rent.	Rent in kind.	Inam or Shrotriem.	Total.	Fasli 1294. Holdings.	Actual cultivation.	Percentage of cultivation to holdings.	Fasli 1295. Holdings.	Actual cultivation.	Percentage of cultivation to holdings.
1	2	3	4	5	6	7	8	9	10	11	12	13
Ganjam ..	Parlákimedi ..	508	..	..	390	898	1,12,742	1,07,651	95·5	1,12,704	1,12,498	99·8
	Chinna Kimedi ..	63	21	..	74	158	9,040	8,383	92·7	10,270	10,019	97·5
	Jarada ..	25	6	..	31	62	3,450	1,827	52·9	3,461	2,790	80·6
	Dhárákót ..	6	..	..	7	13	2,968	2,968	100·	2,968	2,968	100·
	Bodagunda ..	36	102	..	47	185	..	..	..	4,755	4,725	99·4
	Merangi ..	6	272	..	21	299	..	..	..	..	..	..
	Mádugula ..	1	49	..	36	86	.. 976	976	100·	.. 961	.. 961	.. 100·
Vizagapatam ..	Chidikada ..	.. 5	..	..	.. 5	.. 5	..	..	..	..	..	..
	Śrípuram ..	5	..	..	..	5	.. 2,278	.. 2,278	.. 100·	.. 2,278	.. 2,278	.. 100·
	Chipurupalle ..	6	..	..	..	6	2,840	2,840	100·	2,862	2,862	100·
	Appikonda ..	1	..	..	..	1	2,488	2,488	100·	2,488	2,488	100·
	Lakkavaram ..	..	..	..	..	..	..	..	..	..	..	..
Godávari ..	Kapileswarapuram	7	7	..	..	14	.. 741	.. 492	.. 66·4	.. 648	.. 315	.. 48·6
	Nadavapalle ..	6	..	..	..	6	5,707	3,904	68·4	5,706	3,718	65·1
	Chitticherla ..	..	..	..	..	..	..	..	..	2,469	1,889	76·5
Cuddapah ..	Kangundi ..	50	157	..	123	330	487	289	59·3	485	256	52·8
North Arcot ..	Timmajamma's estate	..	..	..	..	..	8,704	7,828	89·9	8,603	7,803	90·7
	Ukkadai ..	..	..	..	..	..	..	..	..	..	..	..
	Velanganni ..	..	..	..	..	..	3,418	3,015	88·2	2,480	2,125	85·7
	Gandharvakóta ..	..	..	..	..	..	403	329	81·6	403	384	95·3
	Vadapathimangalam	..	14	..	11	25	20,501	19,653	95·9	21,190	20,420	96·4
	Alangudichcri ..	..	..	16	..	16	5,727	5,685	99·3	5,727	5,727	100·
Tanjore ..	Mathur ..	..	..	..	..	..	549	534	97·3	553	538	97·3
	Papanad ..	..	..	..	..	..	615	569	92·5	615	568	92·3
	Singavanam ..	..	..	..	..	..	5,005	5,005	100·	5,460	5,460	100·
	Tiruvalanjuli ..	19	..	..	17	36	3,083	1,128	36·6	2,886	1,413	48·9
	Tiyagasamudram ..	8	..	3	4	15	..	..	..	609	609	100·
	Perainur ..	..	..	..	..	..	..	..	..	474	457	96·4
Trichinopoly ..	Nangavaram ..	..	..	..	..	..	2,445	1,797	73·5	2,446	1,928	78·8
	Ramnad ..	..	..	..	..	..	4,285	3,837	89·5	4,305	3,790	88·0
	Gandamanáyakanúr	..	335$\frac{37}{57}$	1,004$\frac{8}{8}$	827$\frac{36}{57}$	2,167$\frac{8}{8}$	2,73,528	2,73,528	100·	3,08,971	3,08,971	100·
Madura ..	Vadagarai ..	21	..	..	1	22	35,586	32,025	95·4	40,246	38,769	96·3
	Sáptúr ..	..	..	..	..	..	..	..	..	..	..	..
	Védimitta ..	17	..	..	..	17	..	..	..	22,020	17,585	79·6
	Kumarasami Mudaliar's estate	..	..	..	..	..	..	..	..	..	..	..
Timnevelly ..	Metráthi ..	..	..	..	..	..	2,410	2,294	95·2	2,663	2,593	97·4
	Erumaipatti ..	1	..	..	..	1	5,281	3,793	71·8	6,941	6,311	89·4
Coimbatore ..	Shulagiri ..	12	53	..	1	13	6,693	5,877	87·8	6,617	6,093	92·1
Salem ..	Sarvottama Row's estate ..	37	..	..	..	139	4,990	4,458	89·3	5,044	4,438	88·6
South Canara ..	Puttamma's estate ..	..	..	..	1	..	300	300	100·	300	300	100·
	Kavalpara ..	..	..	..	49	..	..	..	..	..	..	..
Malabar ..	Mankara ..	..	..	..	..	..	..	..	..	..	..	..
	Bimbalan ..	..	..	..	..	..	..	..	..	..	..	..
	Total ..	846	1,016$\frac{37}{57}$	1,023$\frac{3}{8}$	1,644$\frac{36}{57}$	4,530$\frac{3}{8}$	5,37,246	5,17,757	96·4	6,11,614	5,95,005	97·3

No. II-B.—Statement showing the settled demand of the estates under the management of the Court of Wards for fasli 1296 (1885-86).

Districts.	Estates.	Land Revenue.							
		Dry.		Wet.		Total.		Other items.	Total.
		Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.		
1	2	3	4	5	6	7	8	9	10
		ACS.	RS.	ACS.	RS.	ACS.	RS.	ACS	RS.
Ganjam	Parlákimedi	47,624	59,720	65,080	2,81,471	112,704	3,41,191	..	3,41,191
	Chinna Kimedi	2,495	5,669	7,775	45,006	10,270	39,675	23,420	63,095
	Jarada	606	1,136	2,855	16,172	3,461	17,308	4,233	21,541
	Urlám	321	1,738	2,647	41,744	2,968	43,482	6,973	50,455
	Dhárákót	1,612	..	3,143	..	4,755	18,940	53,890	72,830
	Bodaguda	..	..	..	..	..	1,663	18,090	19,753
Vizagapatam	Merangi	590	410	371	2,126	961	2,536	37,040	39,576
	Mádugula	..	..	..	..	..	..	1,200	1,200
	Chidikada	952	3,252	1,326	14,398	2,278	17,650	..	17,650
	Srípuram	1,270	2,943	1,592	12,009	2,862	14,952	..	14,952
	Chípurupalle	2,432	6,353	56	426	2,488	6,779	..	6,779
	Appikonda	..	..	..	..	..	..	..	..
Godávari	Lakkavaram	51	191	597	1,810	648	2,001	7,053	9,054
	Kapileswarapuram	4,179	27,203	1,527	5,680	5,706	32,883	..	32,883
Cuddapah	Nadavapalle	944	2,685	1,525	6,920	2,469	9,605	..	9,605
	Chitticherla	180	..	305	..	485	..	1,713	1,713
North Arcot	Kangundi	7,334	15,329	1,259	6,382	8,593	21,711	28,924	50,635
	Timmajamma's estate	..	..	..	..	..	..	..	..
	Ukkadai	963	..	1,517	..	2,480	..	22,358	22,358
	Velanganni	39	..	364	..	403	..	3,285	3,285
	Gandharvakóta	13,517	14,772	4,296	8,606	17,813	23,378	11,138	34,516
	Vadapathimangalam	732	..	4,995	..	5,727	..	63,143	63,143
Tanjore	Alangudicheri	74	..	479	..	553	..	7,563	7,563
	Mathur	114	..	501	..	615	..	5,615	5,615
	Papanad	4,090	7,182	1,370	9,466	5,460	16,648	..	16,648
	Singavanam	915	176	1,971	9,942	2,886	10,118	..	10,118
	Tiruvalanjuli	340	..	269	..	609	..	7,382	7,382
	Tiyagasamudram	127	..	347	..	474	..	9,066	9,066
Trichinopoly	Peramur	2,050	..	396	..	2,446	..	11,107	11,107
	Nangavaram	3,323	..	982	..	4,305	..	16,244	16,244
	Ramnad	257,761	2,62,472	51,210	4,18,985	308,971	6,81,457	67,102	7,48,559
Madura	Gandamanáyakanúr	39,474	57,856	772	1,949	40,246	59,805	..	59,805
	Vadagarai	..	..	..	..	..	..	2,856	2,856
	Sáptúr	20,391	23,607	1,629	12,417	22,020	36,024	5,735	41,759
Tinnevelly	Vádimitta	..	..	..	..	..	..	..	..
	Kumarasami Mudaliar's estate	1,810	..	853	..	2,663	..	12,599	12,599
Coimbatore	Metráthi	5,941	6,981	..	..	5,941	6,981	..	6,981
Salem	Erumaipatti	6,178	12,766	439	3,911	6,617	16,677	1,317	17,994
	Shulagiri	4,335	5,443	543	2,822	4,878	8,265	3,695	11,960
South Canara	Sarvottama Row's estate	200	..	100	..	300	..	4,183	4,183
	Puttamma's estate	..	..	..	..	..	..	..	..
Malabar	Kavalpara	7,635	..	3,827	..	11,462	..	23,846	23,846
	Mankara	230	..	240	..	470	..	4,926	4,926
	Bimbalan	55	..	19	..	74	..	382	382
	Total ..	440,884	5,17,884	167,177	8,91,242	608,061	14,29,729	4,66,078	18,95,807

No. II-B.—Statement showing the settled demand of the estates under the management of the Court of Wards for fasli 1295 (1885-86)—*continued*.

Districts.	Estates.	Miscellaneous Revenue.					Total of columns 10 and 15.	Deduct remissions.	Net revenue.	Demand of fasli 1294.	Difference.
		Jodi or quit-rent on inams.	Land-cess.	Water-rate and second-crop assessment.	Other items.	Total.					
		11	12	13	14	15	16	17	18	19	20
		RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjam	Parlákimedi	22,408	17,754	..	6,478	46,640	3,87,831	1,717	3,86,114	2,62,391	+ 23,723
	Chinna Kimedi	7,927	4,051	..	1,197	12,175	76,270	17,267	59,003	64,184	− 5,181
	Jarada	1,395	949	431	134	2,909	24,450	4,799	19,651	13,690	+ 5,961
	Urlám	1,833	1,112	..	1,300	4,245	54,700	1,760	52,940	54,405	− 1,465
	Dhárákót	2,733	2,258	..	2,068	7,059	79,889	635	79,254	73,253	+ 6,001
	Bodaguda	567	958	..	920	2,445	22,198	..	22,198	..	..
Vizagapatam	Merangi	2,224	3,358	..	1,440	7,022	46,598	..	46,598	46,586	+ 12
	Mádugula	..	110	..	1,783	1,893	3,093	..	3,093	3,060	+ 33
	Chidikada	352	907	..	3,765	5,024	22,674	8	22,666	18,166	+ 4,500
	Srípuram	960	703	1,741	1,078	4,482	19,434	..	19,434	17,335	+ 2,099
	Chípurupalle	129	279	..	1,604	2,012	8,791	..	8,791	8,665	+ 126
	Appikonda	..	..	..	..	..	..	..	..	..	..
Godávari	Lakkavaram	..	141	13	1,891	2,045	11,099	303	10,796	9,433	+ 1,363
	Kapileswarapuram	1,090	778	1,120	951	3,939	36,822	1,048	35,774	35,002	+ 772
Cuddapah	Nadavapalle	872	453	..	3,616	4,941	14,516	522	14,024	..	..
	Chitticherla	..	..	..	42	42	1,755	10	1,745	1,141	+ 604
North Arcot	Kangundi	15,392	3,854	12	5,800	25,058	75,693	..	75,693	77,409	− 1,716
	Timmajamma's estate	..	..	..	..	..	..	..	..	..	..
	Ukkadai	..	..	..	585	585	22,943	..	22,943	33,368	− 10,425
	Velangani	..	..	..	..	..	3,285	..	3,285	2,606	+ 679
	Gandharvakóta	22	1,253	103	4,330	5,708	40,224	..	40,224	39,283	+ 941
	Vadapathimangalam	..	..	..	3,599	3,599	66,742	..	66,742	52,636	+ 14,106
Tanjore	Alangudicheri	..	..	..	..	..	7,563	..	7,563	2,697	+ 4,866
	Mathur	..	..	..	..	..	5,615	..	5,615	2,514	+ 3,101
	Papanad	..	359	94	2,156	2,609	19,257	..	19,257	16,448	+ 2,809
	Singavanam	..	257	..	1,221	1,478	11,596	..	11,596	9,652	+ 1,944
	Tiruvalanjuli	..	..	..	..	..	7,382	..	7,382	..	..
	Tiyagasamudram	..	..	..	..	..	9,066	..	9,066	..	..
Trichinopoly	Peramur	..	..	24	276	300	11,407	..	11,407	11,163	+ 244
	Nangavaram	..	..	274	585	859	17,103	..	17,103	17,130	− 27
Madura	Ramnad	67,720	23,508	5,174	56,427	1,52,829	9,01,388	55,122	8,46,266	7,96,380	+ 49,886
	Gandamanáyakanúr	..	1,894	32	585	2,511	62,316	5,136	57,180	46,892	+ 10,288
	Vadagarai	..	..	..	1,762	1,762	4,618	..	4,618	3,881	+ 737
	Sáptúr	..	1,038	995	3,042	5,075	46,834	..	46,834	54,428	− 7,594
Tinnevelly	Vadimitta	..	..	..	..	..	..	..	..	..	..
Coimbatore	Kumarasami Mudaliar's estate	..	66	..	3,148	3,214	15,813	..	15,813	10,338	+ 5,475
Salem	Metráthi	14	223	..	35	272	7,253	138	7,115	6,727	+ 388
	Erumaipatti	..	529	271	952	1,752	19,746	3,696	16,050	15,690	+ 360
	Shulagiri	4,116	553	..	2,356	7,025	18,985	705	18,280	17,015	+ 1,265
South Canara	Sarvottama Row's estate	..	..	..	121	121	4,304	..	4,304	4,409	− 105
	Puttamma's estate	..	..	..	..	..	..	..	..	..	..
Malabar	Kavalpara	..	..	..	7,230	7,230	31,076	..	31,076	35,069	− 3,984
	Mankara	..	..	..	65	65	4,991	..	4,991	5,209	− 218
	Bimbalan	..	..	..	4	4	386	..	386	396	− 10
	Total ..	1,29,754	67,345	10,284	1,22,546	3,29,929	22,25,736	92,866	21,32,870	..	..

No. III.—STATEMENT showing the demand, collection and balance of the estates under the management of the Court of Wards for fasli 1295 (1885-86).

Districts.	Estates.	Demand.			Collection.			Amount written off.	Balance at the close of fasli.			Percentage of the balance in column 12 to the total demand in column 5.	Amount subsequently collected and remitted.	Balance.
		Arrears.	Current.	Total.	Arrears.	Current.	Total.		Arrears.	Current.	Total.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
		RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.		RS.	RS.
Ganjam	Párlakimedi	45,874	3,86,114	4,31,988	29,415	3,58,387	3,87,802	3,745	12,714	27,727	40,441	9·36	22,747	17,694
	Chinna Kimedi	14,219	59,003	73,222	7,159	45,120	52,279	..	7,060	13,883	20,943	28·60	7,593	13,350
	Jarada	6,769	19,651	26,420	2,147	10,638	12,785	36	4,586	9,013	13,599	51·47	4,020	9,579
	Urlám	367	52,940	53,307	367	52,346	52,713	..	..	594	594	1·11	594	..
	Dhárákót	37,634	79,254	1,16,888	2,647	63,182	65,829	..	34,987	16,072	51,059	43·68	2,306	48,753
	Bodaguda	4,079	22,198	26,277	3,383	14,014	17,397	..	696	8,184	8,880	33·79	3,377	5,503
Vizagapatam ..	Merangi	40,770	46,597	87,367	2,208	44,380	46,588	..	38,562	2,217	40,779	46·67	522	40,257
	Mádugula	708	3,093	3,801	79	1,843	1,922	12	617	1,250	1,867	49·11	565	1,302
	Chidikada	3,671	22,666	26,337	1,660	11,213	12,873	225	1,786	11,453	13,239	50·27	3,324	9,915
	Srípuram	4,503	19,434	23,937	2,006	18,105	20,111	415	2,082	1,329	3,411	14·25	1,289	2,122
	Chípurupalle	3,558	8,791	12,349	1,952	6,036	7,988	..	1,606	2,755	4,361	35·31	1,046	3,315
	Appikonda	..	..	..	..	..	..	..	..	..	..	..	..	..
Godávari	Lakkavaram	1,087	10,796	11,883	507	9,974	10,481	92	488	822	1,310	11·02	374	936
	Kapileswarapuram	13,377	35,774	49,151	8,619	29,473	38,092	235	3,823	6,301	10,124	20·59	389	9,735
Cuddapah	Nadavapalle	7,219	14,024	21,243	1,500	11,127	12,627	..	5,719	2,897	8,616	40·55	534	8,082
	Chitticherla	130	1,745	1,875	130	1,531	1,661	..	..	214	214	11·41	59	155
North Arcot ..	Kangundi	47,835	75,693	1,23,528	14,423	51,085	65,508	8,275	25,137	24,608	49,745	40·27	6,761	42,984
	Timmajamma's estate	..	..	..	..	..	..	..	..	..	..	..	..	..
	Ukkadi	12,267	22,943	35,210	2,116	9,094	11,210	1,024	9,127	13,849	22,976	65·25	10,115	12,861
	Velanganni	3,811	3,285	7,096	1,018	3,285	4,303	..	2,793	..	2,793	39·36	..	2,793
	Gandharvakóta	1,02,911	40,224	1,43,135	20,446	19,689	40,135	..	82,465	20,535	1,03,000	71·96	7,539	95,461
	Vadapathimangalam	15,920	66,742	82,662	5,502	60,926	66,428	246	10,172	5,816	15,988	19·34	253	15,735
Tanjore	Alangudicheri	294	7,563	7,857	263	7,273	7,536	..	31	290	321	4·08	58	263
	Mathur	273	5,615	5,888	112	5,615	5,727	..	161	..	161	2·73	..	161
	Papanad	41,139	19,257	60,396	15,323	2,437	17,760	664	25,152	16,820	41,972	69·49	7,248	34,724
	Singavanam	7,416	11,596	19,012	5,348	9,970	15,318	..	2,068	1,626	3,694	19·43	2,202	1,492
	Tiruvalanjuli	1,000	7,382	8,382	..	4,866	4,866	..	1,000	2,516	3,516	41·94	687	2,829
	Tiyagasamudram	1,192	9,066	10,258	59	6,669	6,728	..	1,133	2,397	3,530	34·41	1,259	2,271
Trichinopoly ..	Peramur	2,656	11,407	14,063	1,786	8,559	10,345	215	655	2,848	3,503	24·90	1,200	2,303
	Nangavaram	8,892	17,103	25,995	2,234	13,523	15,757	2,732	3,926	3,580	7,506	28·87	1,488	6,018
	Ramnad	3,86,881	8,46,266	12,33,147	1,39,043	7,16,928	8,55,971	17,373	2,30,465	1,29,338	3,59,803	29·17	55,659	3,04,144
Madura	Gandamanáyakanúr	3,317	57,180	60,497	849	56,233	57,082	627	1,841	947	2,788	4·60	682	2,106
	Vadagarai	524	4,618	5,142	297	3,871	4,168	..	227	747	974	18·94	170	804
	Sáptúr	36,115	46,834	82,949	9,816	31,374	41,190	..	26,299	15,460	41,759	50·34	5,623	36,136
Tinnevelly ..	Vádimitta	..	..	..	..	..	..	..	..	..	..	..	..	..
Coimbatore ..	Kumarasami Mudaliar's estate ..	5,465	15,813	21,278	3,518	12,389	15,907	52	1,895	3,424	5,319	25·0	1,340	3,979
Salem	Metráthi	1,756	7,115	8,871	1,495	6,262	7,757	..	261	853	1,114	12·55	146	968
	Erumaipatti	4,487	16,050	20,537	3,179	14,070	17,249	..	1,308	1,980	3,288	16·01	1,423	1,865
	Shulagiri	4,514	18,280	22,794	2,169	14,899	17,068	3	2,342	3,381	5,723	25·10	560	5,163
South Canara ..	Sarvottama Row's estate ..	273	4,304	4,577	200	3,981	4,181	71	2	323	325	7·10	218	107
	Puttamma's estate	..	..	..	..	..	..	..	..	..	..	..	..	..
Malabar	Kavalpara	6,462	31,076	37,538	4,130	28,555	32,685	..	2,332	2,521	4,853	12·92	216	4,637
	Mankara	4,479	4,992	9,471	1,349	2,974	4,323	502	2,628	2,018	4,646	49·05	134	4,512
	Bimbalan	57	386	443	57	386	443	..	..	..	..	..	..	..
	Total ..	8,83,901	21,32,870	30,16,771	2,98,511	17,72,282	20,70,793	37,244	5,48,146	3,60,588	9,08,734	30·1	1,53,720	7,55,014

No. IV.—FINANCIAL statement of receipts and charges of the several estates under management in fasli 1295.

Districts.	Estates.	Amount to the credit of the estate at the beginning of fasli 1295.				Cash receipts in fasli 1295.					
		Government securities.	Cash.	Value of grain on hand.	Total.	Land and Miscellaneous Revenue.	Interest on Government securities.	Debts recovered.	Sale-proceeds of land, &c.	Other items.	Total.
1	2	3	4	5	6	7	8	9	10	11	12
		RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjam	Parlákimedi	24,16,000	1,63,475	..	25,79,475	3,87,802	79,402	33	..	5,320	4,72,557
	Chinna Kimedi	62,000	13,260	..	75,260	52,279	1,540	2,712	..	109	56,640
	Jarada	11,000	2,007	..	13,007	12,785	559	1,675	..	320	15,339
	Urlám	2,30,000	41,252	..	2,71,252	51,713	6,565	..	..	156	58,434
	Dhárákót	..	14,806	..	14,806	65,829	..	429	40,000	1,288	1,07,546
	Bodaguda	..	1,037	..	1,037	17,397	..	82	5,632	302	23,413
	Merangi	1,11,900	13,508	..	1,25,408	46,588	2,965	200	..	1,333	51,086
	Mádugula	..	939	..	939	1,922	..	277	..	6,462	8,661
Vizagapatam ..	Chidikada	..	32,138	..	32,138	12,873	..	..	..	2,684	15,557
	Srípuram	..	11,107	..	11,107	20,111	159	..	..	1,310	21,580
	Chípurupalle	..	3,729	..	3,729	7,988	..	646	..	408	9,042
	Appikonda	..	..	..	..	..	..	..	..	..	..
Godávari	Lakkavaram	* 40,000	12,710	..	52,710	10,481	1,180	14,484	..	160	26,305
	Kapileswarapuram	59,900	13,183	..	73,083	38,092	1,432	..	..	..	39,524
Cuddapah	Nadavapalle	..	1,404	..	1,404	12,627	..	..	..	54	12,681
	Chitticherla	8,000	1,796	..	9,796	1,661	285	..	..	2,429	4,375
North Arcot	Kangundi	..	35,806	..	35,806	65,508	399	2,516	..	15,598	84,021
	Timmajamma's estate	..	..	..	..	..	..	..	..	..	..
	Ukkadai	..	76,688	3,849	80,537	10,777	..	304	3,849	9,762	24,692
	Velanganni	..	166	..	166	2,103	..	..	..	585	2,688
	Gandharvakóta	..	17,813	5,636	23,449	34,788	..	2,021	5,448	7,225	49,482
	Vadapathimangalam	..	33,394	27,752	61,146	31,735	..	529	25,112	9,809	67,185
Tanjore	Alangudicheri	..	1,630	1,678	3,308	5,364	..	2,117	1,678	1,192	10,351
	Mathur	..	121	1,526	1,647	6,029	..	1	444	881	7,355
	Papanad	..	931	847	1,778	17,665	..	1,295	673	7,812	27,445
	Singavanam	..	529	6,415	6,944	7,327	..	353	6,413	10,653	24,746
	Tiruvalanjuli	..	..	..	..	4,866	..	..	..	3,339	8,205
	Tiyagasamudram	..	2,656	1,442	4,098	5,460	..	14,426	1,472	4,348	25,706
Trichinopoly ..	Peramur	52,000	5,651	..	57,651	10,345	1,325	10	..	..	11,680
	Nangavaram	..	13,513	..	13,513	15,757	..	99	..	..	15,856
	Ramnad	..	1,15,253	33,384	1,48,637	8,55,971	..	..	..	26,496	8,82,467
Madura	Gandamanáyakanúr	1,17,300	71,569	326	1,89,195	57,082	5,787	..	..	3,634	66,503
	Vadagari	..	6,354	2,486	8,840	4,168	..	713	..	2,032	6,913
	Sáptúr	65,500	148	..	65,648	29,784	..	329	6,437	866	37,416
Tinnevelly ..	Vádimitta	..	..	..	..	..	..	..	..	..	..
Coimbatore ..	Kumarasami Mudaliar's estate ..	..	7,326	2,605	9,931	15,907	..	487	..	936	17,330
Salem	Metráthi	..	2,531	..	2,531	7,757	..	..	..	10	7,767
	Erumaipatti	..	689	..	689	17,249	..	1,666	..	..	18,915
	Shulagiri	..	2,959	..	2,959	17,068	..	..	..	7	17,075
South Canara ..	B. Saravottama Row's estate ..	4,500	2,792	..	7,292	4,181	142	..	..	43	4,366
	Puttamma's estate	..	..	..	..	..	..	..	..	..	..
Malabar	Kavalpara	42,000	36,867	3,298	82,165	32,685	1,382	..	..	853	34,920
	Mankara	10,200	7,284	136	17,620	4,015	216	..	..	30	4,261
	Bimbalan	..	178	155	333	270	..	..	..	1,115	1,385
	Total ..	32,30,300	7,69,199	91,535	40,91,034	20,04,009	1,03,338	47,404	97,158	1,29,561	23,81,470

* This is the correct figure and not 42,500 as given in last year's report.

No. IV.—Financial statement of receipts and charges of the several estates under management in fasli 1295—*continued.*

Districts.	Estates.	Cash balance and receipts, total of columns 4 and 12.	Charges.								
			Establishment for management, and contingencies.	Maramut expenditure.	Government demand.		Government commission for management.	Total management, works and Government demand.	Maintenance and education of the wards.	Allowance to other members of the wards' family.	Repayment of debts.
					Peishcush.	Assessment and land-cess.					
		13	14	15	16	17	18	19	20	21	22
Ganjam	Parlákimedi	Rs. 6,36,032	Rs. 20,018	Rs. 28,886	Rs. 87,823	Rs. 29,816	Rs. 4,106	Rs. 1,70,649	Rs. 84,974	Rs. 5,699	Rs. ..
	Chinna Kimedi	69,900	5,440	..	20,826	7,800	762	34,828	6,002	7,480	..
	Jarada	17,346	1,905	..	..	939	15	2,859	3,405	3,632	..
	Urlám	99,686	2,625	..	13,580	3,987	728	20,920	4,050	2,676	..
	Dhárákót	1,22,352	6,805	..	24,480	7,287	665	39,237	4,637	100	45,014
	Bodaguda	24,450	1,379	..	4,080	2,591	..	8,050	424	90	2,410
Vizagapatam	Merangi	64,594	919	..	20,982	6,766	824	29,491	13,948	2,180	..
	Mádugula	9,600	269	..	..	494	64	827	468	1,150	..
	Chidikada	47,695	1,132	608	4,855	1,850	281	8,726	4,061	1,600	..
	Srípuram	32,687	1,200	326	10,496	1,835	239	14,096	1,212	300	..
	Chipurupalle	12,771	621	325	4,817	887	131	6,781	2,220	..	..
	Appikonda	..	..	..	..	..	..	..	..	..	..
Godávari	Lakkavaram	39,015	2,123	1,803	3,572	466	295	8,259	1,200	180	215
	Kapileswarapuram	52,707	2,887	6,079	18,915	2,359	647	30,887	6,524	..	..
Cuddapah	Nadavapalle	14,085	767	362	3,726	789	..	5,644	2,400	783	510
North Arcot	Chitticherla	6,171	231	278	..	445	47	1,001	840	984	..
	Kangundi	1,19,827	13,905	10,603	24,384	5,293	1,138	55,323	5,611	7,500	..
	Timmajamma's estate	..	..	..	..	..	..	..	..	..	..
Tanjore	Ukkadai	1,01,380	1,705	86	..	6,093	..	7,884	66	460	78,187
	Velanganni	2,854	78	20	..	440	130	668	646	..	557
	Gandharvakóta	67,295	4,400	866	..	333	..	5,599	1,033	1,332	11,570
	Vadapathimangalam	1,00,579	5,307	68	..	25,137	..	30,512	3,147	98	19,660
	Alangudicheri	11,981	759	..	..	528	246	1,533	1,057	311	92
	Mathur	7,476	612	378	..	2,606	..	3,596	264	80	..
	Papanad	28,376	1,983	156	..	31	..	2,170	1,009	1,070	10,477
	Singavanam	25,275	1,301	..	..	22	..	1,323	344	260	9,935
	Tiruvalanjuli	8,205	829	..	..	2,907	..	3,736	388	210	149
	Tiyagasamudram	28,362	755	..	..	2,000	..	2,755	..	218	..
Trichinopoly	Peramur	17,331	657	87	..	4,510	170	5,424	1,803	180	..
	Nangavaram	29,369	1,172	115	..	6,929	308	8,524	1,956	1,095	12,138
Madura	Ramnad	9,97,720	69,455	1,21,537	3,14,157	37,955	10,978	5,54,082	14,646	17,167	2,98,786
	Gandamanáyakanúr	1,38,072	4,795	2,280	13,415	3,576	665	24,731	6,491	3,960	..
	Vadagarai	13,267	417	90	..	1,825	97	2,429	1,167	508	..
	Sáptúr	37,564	3,437	79	8,813	2,392	..	14,721	35	1,796	316
Tinnevelly	Vádimitta	..	..	..	..	..	..	..	..	..	..
Coimbatore	Kumarasami Mudaliar's estate ..	24,656	1,762	35	..	6,338	..	8,135	1,988	..	10,725
Salem	Metráthi	10,298	233	..	1,966	417	126	2,742	705	786	2,074
	Erumaipatti	19,604	1,585	..	12,964	..	..	14,549	733	..	963
	Shulagiri	20,034	1,109	465	5,522	836	..	7,932	902	2,677	4,460
South Canara ..	B. Sarvottama Row's estate	7,158	319	12	..	1,667	137	2,135	333	916	..
	Puttamma's estate	..	..	..	..	..	..	..	..	..	..
Malabar	Kavalpara	71,787	6,662	430	..	3,675	455	11,222	5,029	..	..
	Mankara	11,545	1,059	187	..	544	56	1,846	1,086	..	..
	Bimbalan	1,563	49	..	..	35	3	87	109	..	146
	Total ..	31,50,669	1,72,666	1,76,161	5,99,373	1,84,400	23,313	11,55,913	1,86,913	67,478	5,08,384

No. IV.—Financial statement of receipts and charges of the several estates under management in fasli 1295—*continued.*

Districts.	Estates.	Charges—*continued.*			Balance to the credit of the estates at the end of fasli 1295.				Increase or decrease as compared with the opening balance.	Percentage of establishment charges and Government commission to the total receipts.
		Purchase of promissory notes.	Other miscellaneous disbursements.	Total charges.	Government securities	Cash.	Value of grain on hand.	Total.		
		23	24	25	26	27	28	29	30	31
Ganjam	Parlákimedi	Rs. 40,000	Rs. 44,860	Rs. 3,46,182	Rs. 24,56,000	Rs. 2,89,850	Rs. ..	Rs. 27,45,850	Rs. + 1,66,375	5·1
	Chinna Kimedi	..	9,583	57,893	62,000	12,007	..	74,007	− 1,253	10·9
	Jarada	..	4,877	14,773	11,000	2,573	..	13,573	+ 566	12·5
	Urlám	..	16,435	44,081	2,30,000	55,605	..	2,85,605	+ 14,353	5·7
	Dhárákót	..	4,072	93,060	..	29,292	..	29,292	+ 14,486	6·9
	Bodaguda	..	6,225	17,199	..	7,251	..	7,251	+ 6,214	5·9
Vizagapatam	Merangi	5,000	13,645	64,264	1,16,900	330	..	1,17,230	− 8,178	3·4
	Mádugula	..	129	2,574	..	7,026	..	7,026	+ 6,087	3·8
	Chidikada	..	3,129	17,516	..	30,179	..	30,179	+ 1,959	9·1
	Srípuram	8,000	2,926	26,534	8,000	6,153	..	14,153	− 3,046	6·7
	Chipurupalle	..	794	9,795	..	2,976	..	2,976	− 753	8·3
	Appikonda	..	..	..	..	..	..	..	..	..
Godávari	Lakkavaram	..	8,260	18,114	40,000	20,901	..	60,901	+ 8,191	9·2
	Kapileswarapuram	..	3,016	40,427	59,900	12,280	..	72,180	+ 903	8·9
Cuddapah	Nadavapalle	..	39	9,376	..	4,709	..	4,709	+ 3,305	6·0
North Arcot	Chitticherla	..	52	2,877	8,000	3,294	..	11,294	+ 1,498	6·4
	Kangundi	20,000	24,328	1,12,762	20,000	7,065	..	27,065	− 8,741	17·9
	Timmajamma's estate	..	..	..	..	..	..	..	..	..
Tanjore	Ukkadai	..	11,560	98,157	..	3,223	433	3,656	− 76,881	6·9
	Velanganni	..	437	2,308	..	546	2,200	2,746	+ 2,580	7·7
	Gandharvakóta	..	12,063	31,597	..	35,698	5,535	41,233	+ 17,784	8·9
	Vadapathimangalam	..	36,504	89,921	..	10,658	50,963	61,621	+ 475	7·9
	Alangudicheri	..	4,717	7,710	..	4,271	2,172	6,443	+ 3,135	9·7
	Mathur	..	2,909	6,849	..	627	2,357	2,984	+ 1,337	8·3
	Papanad	..	9,572	24,298	..	4,078	270	4,348	+ 2,570	7·2
	Singavanam	..	11,756	23,618	..	1,657	7,993	9,650	+ 2,706	5·3
	Tiruvalanjuli	..	1,131	5,614	..	2,591	..	2,591	+ 2,591	10·1
	Tiyagasamudram	..	3,149	6,122	..	22,240	1,295	23,535	+ 19,437	2·9
Trichinopoly	Peramur	4,000	931	12,338	56,000	4,993	..	60,993	+ 3,342	7·1
	Nangavaram	..	2,112	25,825	..	3,544	..	3,544	− 9,969	9·3
Madura	Ramnad	..	60,027	9,44,708	..	53,012	..	53,012	− 95,625	9·1
	Gandamanáyakanúr	34,500	7,732	77,414	1,51,800	60,658	..	2,12,458	+ 23,263	8·2
	Vadagarai	..	351	4,455	..	8,812	3,527	12,339	+ 3,499	7·4
	Sáptúr	..	12,230	29,098	65,500	8,466	11,406	85,372	+ 19,724	9·2
Tinnevelly	Vádimitta	..	..	..	..	..	..	..	..	..
Coimbatore	Kumarasami Mudaliar's estate ..	..	1,721	22,569	..	2,087	1,669	3,756	− 6,175	10·2
Salem	Metráthi	..	137	6,444	..	3,854	..	3,854	+ 1,323	4·6
	Erumaipatti	..	1,856	18,101	..	1,503	..	1,503	+ 814	8·4
	Shulagiri	..	961	16,932	..	3,102	..	3,102	+ 143	6·5
South Canara ..	B. Sarvottama Row's estate	..	2,603	5,987	4,500	1,171	..	5,671	− 1,621	10·4
	Puttamma's estate	..	..	..	..	..	..	..	..	..
Malabar	Kavalpara	..	10,916	27,167	42,000	4,4620	2,836	89,456	+ 7,291	20·4
	Mankara	..	619	3,551	10,200	7,994	445	18,639	+ 1,019	26·2
	Bimbalan	..	42	384	..	1,179	328	1,507	+ 1,174	3·8
	Total ..	1,11,500	3,38,406	23,68,594	33,41,800	7,82,075	93,429	42,17,304	+ 1,26,270	8·2

ENCLOSURE A to Statement No. IV showing the expenditure incurred on maramut (works) in the several estates under management in fasli 1295.

Districts.	Estates.	Irrigation works.		Buildings.		Communications.	Establishments.	Total Expenditure.
		New works.	Repairs.	New works.	Repairs.			
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ganjam ..	Parlákimedi ..	..	18,605	..	5,838	2,045	2,398	28,886
Vizagapatam.	Chidikada	..	608	..	..	..	..	608
	Srípuram	..	240	..	60	..	26	326
	Chipurupalle ..	..	239	..	86	..	..	325
Godávari ..	Lakkavaram ..	..	178	..	1,586	..	39	1,803
	Kapileswarapuram.	..	6,079	..	..	..	..	6,079
	Nadavapalle ..	..	362	..	..	..	..	362
Cuddapah ..	Chitticherla ..	..	278	..	..	..	..	278
North Arcot ..	Kangundi	578	1,763	2,804	1,233	2,135	2,090	10,603
Tanjore ..	Ukkadai	..	50	..	36	..	..	86
	Velanganni ..	..	..	..	20	..	..	20
	Gandharvakóta ..	..	436	..	430	..	..	866
	Vadapathimangalam.	..	..	..	68	..	..	68
	Mathur	..	336	..	42	..	..	378
	Papanad	..	88	..	68	..	..	156
Trichinopoly ..	Peramur	..	..	..	87	..	..	87
	Nangavaram ..	..	..	..	115	..	..	115
	Ramnad	..	96,948	..	4,010	..	20,579	1,21,537
Madura ..	Gandamanáyakanúr.	..	446	..	976	..	858	2,280
	Vadagarai	..	12	..	78	..	..	90
	Sáptúr	..	79	..	..	..	..	79
Tinnevelly ..	Kumarasami Mudaliar's estate ..	..	..	..	35	..	..	35
Salem ..	Shulagiri	..	265	..	200	..	..	465
South Canara ..	Sarvottama Rao's estate	..	..	..	12	..	..	12
Malabar ..	Kavalpara	..	..	..	430	..	..	430
	Mankara	..	..	..	187	..	..	187
	Total ..	578	1,27,012	2,804	15,597	4,180	25,990	1,76,161

No. V-A.—Statement showing the debts due to the estates under the management of the Court of Wards for fasli 1295.

Districts.	Estates.	Debts as per last year's account.	Debts newly contracted or newly brought to account.	Total.	Debts collected.	Debts written off.	Total.	Remainder due at the end of the fasli.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ganjam ..	Parlákimedi ..	..	33	33	33	..	33	..
	Chinna Kimedi ..	..	2,712	2,712	2,712	..	2,712	..
	Jarada	..	1,675	1,675	1,675	..	1,675	..
	Dhárákót	..	429	429	429	..	429	..
	Bodaguda	..	82	82	82	..	82	..
Vizagapatam ..	Merangi	4,688	..	4,688	200	345	545	4,143
	Mádugula	1,835	175	1,510	277	160	437	1,073
	Chidikada	69	..	69	..	..	..	69
	Chípurupalle ..	12,205	..	12,205	646	..	646	11,559
Godávari ..	Lakkavaram ..	41,452	2,157	43,609	14,484	5,222	19,706	23,903
	Kapileswarapuram.	36	..	36	(*b*) 12	..	12	24
	Nadavapalle ..	..	13,311	13,311	(*c*) 179	..	179	13,132
North Arcot ..	Kangundi	56,896	1,436	58,332	2,516	2,940	5,456	52,876
Tanjore ..	Ukkadai	34,900	2,819	37,719	(*c*) 685	892	1,577	36,142
	Gandharvakóta ..	(*a*) 52,816	1,676	54,492	2,021	32,152	34,173	20,319
	Vadapathimangalam.	86,557	37,522	1,24,079	(*c*) 17,448	199	17,647	1,06,432
	Alangudicheri ..	18,553	2,294	20,847	2,117	3,731	5,848	14,999
	Mathur	4,692	1,467	6,159	(*c*) 1,382	695	2,077	4,082
	Papanad	21,532	1,749	23,281	1,295	..	1,295	21,986
	Singavanam ..	16,400	726	17,126	353	..	353	16,773
	Tiruvalanjuli ..	..	45,977	45,977	..	74	74	45,903
	Tiyagasamudram ..	..	88,324	88,324	14,426	..	14,426	73,898
Trichinopoly ..	Peramur	..	112	112	10	..	10	102
	Nangavaram ..	2,049	409	2,458	99	..	99	2,359
Madura ..	Vadagarai	1,310	3	1,313	713	124	837	476
	Sáptúr	..	1,07,162	1,07,162	329	..	329	1,06,833
Tinnevelly ..	Kumarasami Mudaliar's estate ..	4,680	..	4,680	487	..	487	4,193
Salem	Erumaipatti ..	2,356	..	2,356	1,666	..	1,666	690
Malabar ..	Kavalpara	41	..	41	..	..	..	41
	Mankara	240	14	254	..	..	..	254
	Total ..	3,62,807	3,12,264	6,75,071	66,276	46,534	1,12,810	5,62,261

(*a*) This is exclusive of advances in grain.
(*b*) The estate having taken a usufructuary mortgage of an inam on condition that the profits should go towards the liquidation of the debt at Rs. 12 per annum, the necessary adjustment has been made in the accounts.
(*c*) The difference between these figures and those entered in statement No. IV is the value of advances repaid in kind.

No. V-B.—STATEMENT showing the debts due by the estates under the management of the Court of Wards for fasli 1295.

Districts.	Estates.	Debts as per last year's account.	Debts contracted or newly brought to account and interest accumulated in the fasli.	Total.	Debts paid off.	Debts struck off.	Total.	Remainder due by the estates at the end of the fasli.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ganjam ..	Dhárákót	..	85,014	85,014	45,014	..	45,014	40,000
Vizagapatam ..	Bodaguda	..	2,410	2,410	2,410	..	2,410	..
Godávari ..	Mádugula	60,301	..	60,301	..	..	..	60,301
	Lakkavaram ..	..	215	215	215	..	215	..
	Nadavapalle ..	..	12,944	12,944	510	..	510	12,434
Tanjore ..	Ukkadai	86,434	815	87,249	78,187	..	78,187	9,062
	Velanganni	5,870	173	6,043	557	..	557	5,486
	Gandharvakóta ..	2,92,983	10,407	3,03,390	11,570	..	11,570	2,91,820
	Vadapathimangalam.	55,996	2,577	58,573	19,660	3,177	22,837	35,736
	Alangudicheri ..	2,259	9	2,268	92	..	92	2,176
	Mathur	2,025	..	2,025	..	..	..	2,025
	Papanad	30,940	2,119	33,059	(*a*) 13,507	96	13,603	19,456
	Singavanam ..	77,286	..	77,286	9,935	..	9,935	67,351
	Tiruvalanjuli ..	..	28,185	28,185	149	..	149	28,036
Trichinopoly ..	Nangavaram ..	23,248	1,191	24,439	12,138	..	12,138	12,301
Madura ..	Ramnad	7,81,537	33,803	8,15,340	2,98,786	..	2,98,786	5,16,554
	Sáptúr	..	2,597	2,597	316	..	316	2,281
Tinnevelly ..	Kumarasami Mudaliar's estate ..	20,941	..	20,941	10,725	..	10,725	10,216
Coimbatore ..	Metráthi	5,550	444	5,994	2,074	..	2,074	3,920
Salem ..	Erumaipatti ..	4,200	263	4,463	963	..	963	3,500
	Shulagiri	35,922	1,788	37,710	4,460	..	4,460	33,250
Malabar ..	Bimbalan	1,950	146	2,096	146	..	146	1,950
	Total ..	14,87,442	1,85,100	16,72,542	5,11,414	3,273	5,14,687	11,57,855

(*a*) Of this Rs. 10,477 were paid in cash and the rest by adjustment.

No. VI.—STATEMENT showing the educational progress made by the Wards and their relations in fasli 1295.

Districts.	Names of estates.	Names of the Wards.	Age at the end of the fasli.	AGE AND ATTAINMENTS WHEN TAKEN UNDER THE COURT.		Class in which the Ward was reading during the year.	Number of school days.	Number of days the Ward attended school.
				Years.	Class for which fit.			
1	2	3	4	5	6	7	8	9
Ganjam ..	Parlákimedi ..	The ward's sons—						
		1. Sri Gourachandra Gajapati Narayana Deo.	23	..	..	..	209	197
		2. Sri Jagannada Narayana Deo.	15	..	..	I ..	209	199
		3. Sri Padmanabha Narayana Deo.	13	..	..	I ..	209	199
	Chinna Kimedi.	Sri Brajakisora Deo.	17	..	..	II ..	209	198
	Jarada ..	Sri Raghunatha Samantaraya Deo.	15	..	..	II ..	209	195
	Urlám ..	Kandukuri Mahalakshmamma.	17	..	..	..	..	..
	Dhárákót ..	Madana Mohana Simha Deo.	10	..	..	..	..	..
Vizagapatam	Merangi ..	Sri Satrucherla Jagannadha Razu Bahadur.	18	3	..	..	..	..
	Mádugula ..	Sri Jagannada Bhupati Deo.	17	15	..	..	..	..
	Srípuram ..	Sri Raja Iruganta Rajagópalarayani Garu.	11	5	..	..	..	..
	Chípurupalle.	Goday Narayannamma Garu, fourth daughter of the proprietrix.	13	9½	II Class ..	III Class..	..	..
		Goday Bangaramma Garu, fifth daughter.	11	7½	I „ ..	II „ ..	..	..
Godávari ..	Lakkavaram ..	Sri Raja Mantripragada Bhujanga Row.	10	3	..	IV Standdard.	235	204
	Kapileswarapuram.	Balasu Rama Lakshmamma.	24	8	Last class..	..	..	131

Subjects studied in the year.	RESULTS OF THE ANNUAL EXAMINATION.				General Remarks.
	English language.	Mathematics.	History and Geography.	Vernacular.	
10	11	12	13	14	15
Having attained his majority, the ward pursues no regular course of study.	..	..	..	..	Attendance regular; general behaviour excellent.
1. English—First Reader, 49 pages 2. Simple and Compound rules, Arithmetic. 3. Map of the Madras Presidency and general outlines of India. 4. Telugu—First Book, the whole. 5. Uriya—Nithi Katha, part I, the whole.	Reading, fair; Dictation, bad; meaning, indifferent.	Slow and somewhat inaccurate.	Fair ..	Telugu, very fair; Uriya, good.	Handwriting fair; attendance and general behaviour excellent.
Do. do. ..	Good ..	Do. ..	Do. ..	Do. ..	Do. do.
1. English—Second Reader, 63 pages. 2. Arithmetic—Simple and Compound rules. 3. Map of India and general outlines of the map of Asia. 4. Telugu—Third Book, the whole; Venkayya's Grammar, 18 pages. 5. Uriya—Ramayana Sundara Kanda, 30 pages; Chanikya Sarasangraha, 30 verses.	Reading, fair; Dictation and meaning, poor.	Do. ..	Do. ..	Telugu, fair; Uriya, good.	Handwriting, English, fair; Telugu and Uriya, good; attendance and general behaviour excellent.
Do. do. ..	Reading and Dictation, fair; meaning, poor.	Do. ..	Do. ..	Telugu—reading and meaning, fair; Dictation, good; Uriya, good.	Handwriting good; attendance and general behaviour good.
....	..	..	..	..	The minor was under the tuition of Miss Thompson up to 31st March 1885 when she resigned her post on account of ill-health.
Uriya—Nithi Katha, parts I and II; Chanikiam, 350 lines, and 63 slokas. Telugu—First Book, 9 pages .. Arithmetic—Simple and Compound rules and Rule of Three. Geography, Ganjam district, the whole; Madras Presidency, pages 18.	..	..	..	..	The minor was with his mother at Dhárákót under the tuition of a private teacher. The progress made is not satisfactory.
The Merangi and Mádugula minors are under the private tuition of Mr. Baird.	..	..	..	..	Attendance generally satisfactory; handwriting very good; general behaviour good.
....	..	..	..	..	Attendance very regular; handwriting very good; general behaviour very satisfactory.
....	..	..	..	..	The minor is under a private tutor. He was attentive to his studies and obedient to his tutor.
....	..	..	..	..	The wards attended the Roman Catholic Convent school only for a short period during the year. They have left school since attaining maturity. General behaviour good.
....	..	..	..	..	The ward is studying in the Church Mission School, Ellore. His studies are progressing satisfactory.
Telugu—Story of Vikramarka; Grammar up to Pronouns; Indian History, six chapters; Geography of the Godávari district, Presidency, Asia and Europe; Arithmetic up to Stocks; Act VIII of 1865 and estate accounts.	..	..	..	..	The ward was under the tuition of Miss Hadden; Handwriting good; behaviour good.

Statement showing the educational progress

Districts.	Names of estates.	Names of the Wards.	Age at the end of the fasli.	Age and attainments when taken under the Court.		Class in which the Ward was reading during the year.	Number of school days.	Number of days the Ward attended school.
				Years.	Class for which fit.			
1	2	3	4	5	6	7	8	9
Godávari .. cont.	Nadavapalle..	Ballapragada Venkata Subba Row.	18	17	LowerFourth class.	UpperFourth class, Native High School, Cocanada.	189	121
		Ballapragada Sundararamaswami.	12	10	First class.	First class do.	..	..
Cuddapah ..	Chitticherla..	Tarigonda Venkatappa Nayanivaru.	17	7	Last class..	Lower Fourth, High School, Madanapalle.	242	232
North Arcot.	Kangundi ..	Ramasubburazu Nayanivaru.	16	13	Upper primary.	..	..	..
		Subbaraju Nayanivaru.	14	11	Do. ..	..	..	..
Tanjore ..	Ukkadi ..	Annasami Tevar ..	14	6	Elementary.	IV Standard, Branch school, S. P.G. College, Tanjore.	189	162
	Velanganni ..	Ramalingam Pillai..	20	13	..	IV Upper and V class, St. Antony's school, Negapatam.	222	79
	Gandharvakóta.	Suriya Narayana Pandarattar.	12	7	..	IV Standard, S. P. G. Branch school.	224	197
	Vadapathimangalam.	Somasundara Mudaliar.	16	11	II Class ..	Upper IV and V class, Local Fund High school, Tiruvarur.	215	146½
		Minatchi Sundara Mudaliar alias Ramalinga Mudaliar.	8	3	..	I Class.	95	64
	Alangudicheri.	1. Musali Naidu ..	19	15	V Standard.	IV Upper Wesleyan Mission School, and V Class, St. Antony's School, Negapatam.	185½ 54	119½ 22
		2. Srinivasa Naidu.	17	13	V Standard.	V Class, Wesleyan Mission College, Negapatam.	185½	176½
		3. Krishnasami Naidu.	15	11	III Standard.	IV Lower, do.	185½	180
		4. Sauri Naidu	11	7	I Standard.	II Class, do.	185½	181
	Mathur ..	Nataraja Aiyer ..	14	11	III Class ..	IV Upper and V Class, Municipal High School, Máyavaram	201	162
	Papanad ..	Saminatha Vijaya Tevar.	19	15	III Standard.	V Standard, private tuition.	..	..
		Kumarasami Vijaya Tevar.	18	14	Do. ..	VI Standard, Native High School, Tanjore.	150	137

made by the Wards and their relations in fasli 1295—*cont.*

Subjects studied in the year.	Results of the annual examination.				General Remarks.
	English language.	Mathematics.	History and Geography.	Vernacular.	
10	11	12	13	14	15
....	¼	1/12	7/100	19/100	Handwriting fair; behaviour good.
....	..	..	..	..	Attended school only for two months in 1886.
....	⅜	1/8	62/100	¾	Attendance regular; handwriting fair; general behaviour good.
English—Third Book of Lessons, 45 pages. Arithmetic—Vulgar and Decimal Fractions, Reduction and Practice. Geography—Madras Presidency. Telugu—Poetical Anthology, Part I, 170 stanzas; History of Nala.	Can read pretty well and translate easy passages.	..	..	Can read well and give the meaning fairly well.	Attendance regular; handwriting fair; general behaviour on the whole good.
English—Second Book of Lessons, 130 pages. Arithmetic — Compound rules, G.C.M, L.C.M, Reduction and Addition of Vulgar Fractions. Geography—Madras Presidency. Telugu—Poetical Anthology, 69 stanzas.	Reads tolerably well and can give the meaning of every passage.	Progress not satisfactory.	Has a fair knowledge of the subject.	..	Do. do.
....	¾	⅘	⅘	½	Attendance regular, and conduct uniformly good.
....	..	..	..	..	Very irregular and not inclined to read. Handwriting fair and general behaviour good. Did not attend the annual examination as he was indisposed.
....	⅛	¼	¼	¾	Attendance very regular; handwriting good; general behaviour satisfactory.
....	..	..	..	..	Passed the Middle School examination in the third class. Was absent for 1½ months on account of fever. Attendance very regular; handwriting very fair, and behaviour very satisfactory.
....	..	..	..	..	Was put to school on 15th March 1886. Attendance regular, handwriting improving fast, and behaviour good.
....	¾	3/10	⅜	½	Attendance regular, handwriting fair, general behaviour good.
....	⅛	⅛	3/10	3/10	Do. do.
....	⅜	¾	¼	¾	Do. do.
....	9/20	9/20	2/5	¼	Do. do.
....	⅛	½	2/5	½	Attendance, handwriting and general behaviour good.
....	3/10	½	½	⅖	Not satisfactory. The minor having grown up neglects his studies.
....	⅙	⅓	⅓	⅙	Attendance regular, conduct satisfactory.

Statement showing the educational progress made by the Wards and their relations in fasli 1295—*cont.*

Districts.	Names of estates.	Names of the Wards.	Age at the end of the fasli.	Age and attainments when taken under the Court.		Class in which the Ward was reading during the year.	Number of school days.	Number of days the Ward attended school.	Subjects studied in the year.	Results of the annual examination.				General Remarks.
				Years.	Class for which fit.					English language.	Mathematics.	History and Geography.	Vernacular.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Tanjore—*cont.*	Singavanam..	Dorai Raja *alias* Ayarappa Meikan Gopalar.	12	11	III Standard.	IV Standard, S.P.G. College, Tanjore.	150	113	....	$\frac{7}{15}$	$\frac{9}{15}$	$\frac{7}{15}$	$\frac{1}{2}$	General behaviour good.
	Tiyagasamudram.	1. Ramasami Aiyer.	16	..	..	..	..	..	....	..	..	..	..	The ward studies Sanskrit under a private tutor. Attendance irregular; handwriting fair; behaviour fair.
		2. Sitaramier ..	14	13	III Standard.	IV Standard, Kángyam Branch School, Kumbakónam.	211	195	....	..	..	..	..	Attendance regular; handwriting good; behaviour fair. The ward left the Tiyagasamudram Result System school before the annual examination and joined the Kángyam branch school, Kumbakónam, after the annual examination.
		3. Sivaraman ..	6	5	I Standard.	II Standard, Result System School, Tiyagasamudram.	309	302	....	..	..	..	..	Attendance regular; handwriting good; behaviour satisfactory, but does not pay proper attention to his studies.
		Subbaramier ..	14	13	III Standard.	IV Standard, Kángyam Branch School, Kumbakónam.	211	159	....	..	..	..	..	Attendance regular; handwriting very fair; behaviour good—*vide* remarks against No. 2.
	Peramur ..	Prasanna Venkatesa Aiyer, son of the incapacitated ward.	13	..	..	III and Lower IV, Middle School, Srírangam.	223	195	....	$\frac{6}{6}$	$\frac{13}{60}$	$\frac{7}{10}$	$\frac{3}{6}$	Attendance generally regular; handwriting indifferent; behaviour good.
Trichinopoly.	Nangavaram..	Lakshminarayna Aiyer.	11	7	..	IV Lower and Upper S.P.G. College, Trichinopoly.	182	170	....	$\frac{1}{2}$	$\frac{1}{2}$	$\frac{1}{2}$	$\frac{2}{6}$	Attendance good; handwriting improving; behaviour very good; progress good.
	Ramnad ..	Bhaskaraswami Setupati.	17	4	..	VIII Class, Christian College, Madras, and private tuition under Mr. Creighton.	..	..	....	..	..	..	..	Failed in the F.A. Examination, 1886. Attendance regular; general behaviour good. He speaks and writes English with more than average ability.
		Dinakaraswami ..	15	2	..	VI Class, Christian College, Madras, and private tuition under Mr. Creighton.	..	..	....	..	..	..	..	Passed his Matriculation Examination, 1886. Attendance regular; general behaviour good. He is a youth of decided promise.
Madura ..	Gandamanáyakanúr.	Sami Appen ..	19	..	..	IV Upper do.	..	..	....	..	..	..	..	Failed in the Middle School Examination, 1886. Attendance regular; general behaviour good; great progress in general intelligence. His memory often fails him. He is fond of all manly exercises.
	Vadagarai ..	Ramabhadra Naicker.	12	7	..	IV and V Standard, Native High school Madura.	235	227	....	$\frac{11}{18}$	$\frac{17}{24}$	$\frac{6}{6}$	$\frac{1}{2}$	Attendance regular; handwriting fair; behaviour good. The ward is intelligent.
	Sáptúr ..	Nagasami Kamaya Naicker.	12	11	..	Private tuition.	..	..	English—Second Reader.	..	..	..	..	....
	Kumarasami Mudaliar's estate.	1. Runganadha Mudaliar.	20	15	..	IV Lower.	..	..	....	..	..	..	..	This ward does not attend school. Handwriting improved; behaviour satisfactory.
Tinnevelly..		2. Tirumalaiyappa Mudaliar.	14	10	..	III Class.	230	215	....	$\frac{3}{3}$	$\frac{3}{3}$	$\frac{3}{3}$	$\frac{1}{10}$	Handwriting improving; attendance regular; behaviour very satisfactory.

Statement showing the educational progress

Districts.	Names of estates.	Names of the Wards.	Age at the end of the fasli.	AGE AND ATTAINMENTS WHEN TAKEN UNDER THE COURT.		Class in which the Ward was reading during the year.	Number of school days.	Number of days the Ward attended school.
				Years.	Class for which fit.			
1	2	3	4	5	6	7	8	9
Tinnevelly—*cont.*	Vadimitta ..	1. Kodumudi Mutuhkumarasami Manikkar.	13	7	..	..	..	..
		2. Kadiravelusami..	10	4	..	..	..	..
		3. Palani Ammal ..	..	..	..	..	..	..
South Canara.	Sarvottama Row's estate.	B. Sarvottama Row-	15	..	..	IV Class, Private School.	238	207
Malabar ..	Mankara ..	Katangi Nayar ..	19	11	II Standard.	IV Upper High school, Pálghat, and Municipal School, Calicut.	247½	151

made by the Wards and their relations in fasli 1295—*cont.*

Subjects studied in the year.	RESULTS OF THE ANNUAL EXAMINATION.				General Remarks.
	English language.	Mathematics.	History and Geography.	Vernacular.	
10	11	12	13	14	15
English—First Book; Arithmetic—Simple rules; Tamil—Third Book and Grammar.	..	..	..	..	These wards are under the private tuition of a tutor engaged by the lessee.
Do. do. do.	..	..	..	..	
English—First Book; Arithmetic, —first three simple rules; Tamil —First Book and Grammar.	..	..	..	..	
....	½	½	½	½	Attendance regular; handwriting middling; behaviour satisfactory.
....	..	..	..	..	Attended as regularly as the state of his health permitted; handwriting fair; behaviour in school satisfactory. Failed in the Middle School Examination, 1885, in Arithmetic Euclid, and History and Geography.

ENCLOSURE.

From M.R.Ry. SRI GOURACHANDRA GAJAPATTI, NARAYANA DEO, to the Collector of Ganjam, dated Parlákimedi, 9th July 1886, No. 11.

With reference to your letter of the 12th December last, No. 49, kindly making over to me the Kaspa mutta of the Parlákimedi zemindari, my ancestral property, as also the forests therein comprised, and requesting me to forward, at the end of the revenue year, a report of the receipts and disbursements connected therewith, I have the honor to submit the following observations for your information.

2. The season was very favorable both for dry and wet crops in nearly all the villages of the mutta. Both the dry and wet crops yielded fairly.

3. The mutta consists of nineteen villages (both inhabited and uninhabited), which were settled by me on the 9th and 10th April last as particularised below :—

On 9th April 1886.

1. Mangammapalem.
2. Pathapatnam.
3. Karandikaspa.
4. Ranipeta.
5. Parlakaspa.
6. Audinarayanapeta.
7. Daleppasery.
8. Kamtakaspa.
9. Ramaswamisery.
10. Cherunudigunakaspa.
11. Stuartpeta.
12. Senagimahadevisery.
13. Srungarasery.
14. Papasery.
15. Gopalapuram.
16. Suryanarayanapuram.

On 10th April 1886.

17. Radhakanthasery.
18. Chinamahadevisery.
19. Senkarasery.

4. A statement showing the extent and assessment of the holdings, as compared with those of the preceding fasli, is given hereunder :—

Faslis.	Dry.		Wet.		Total.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	ACRES.	RS. A. P.	ACRES.	RS. A. P.	ACRES.	RS. A. P.
1294	1,442·46	2,063 6 11	2,288·61	12,302 9 2	3,731·7	14,366 0 1
1295	1,404·28	2,003 3 0	2,318·48	12,376 8 0	3,722·76	14,376 11 0
Difference ..	— 38·18	— 63 3 11	+ 29·87	+ 73 14 10	— 8·31	+ 10 10 11

The decrease of Acres 8·31 in the extent of dry cultivation and the increase of Rs. 10-10-11 in assessment resulted from the extent of the land newly taken up on durkhast being less than that relinquished, and from the increase in the wet assessment in consequence of certain lands classed as dry in former years being converted into wet.

5. The following abstract statement exhibits the items of increase and decrease :—

Particulars.	Extent.	Assessment.
	ACRES.	RS. A. P.
Items of increase.		
1. Lands newly taken up on durkhast	0·67	0 5 4
2. Dry converted into wet	30·26	76 10 4
	30·93	76 15 8
Items of decrease.		
1. Relinquished by ryots	8·23	14 6 3
2. Struck off from accounts, lands being used for road ditches	0·32	1 11 0
3. Retained for estate for want of bidders in auction.	·43	0 15 7
4. Dry converted into wet	30·26	49 3 11
	39·24	66 4 9
Net decrease in extent and increase in assessment.	8·31	10 10 11

6. No remissions were granted this year, the season having proved favorable and both dry and wet crops having yielded a fair outturn. The remission granted in fasli 1294 was Rs. 127-1-6.

7. The total demand under all sources was Rs. 15,142-5-8 against Rs. 14,980-9-9 of the previous year as shown below :—

Items.	Fasli 1294.	Fasli 1295.	Difference.
	RS. A. P.	RS. A. P.	RS. A. P.
1. Joint-rent	14,238 14 7	14,376 11 0	137 12 5
2. Shrotriem	..	..	..
3. Extra items	741 11 2	765 10 8	23 15 6
Total ..	14,980 9 9	15,142 5 0	161 11 11

8. The particulars of the extra items are as follows :—

Items.	Fasli 1294	Fasli 1295.	Increase or Decrease.
	RS. A. P.	RS. A. P.	RS. A. P.
1. Kattubadi or minor inams	89 12 6	89 12 6	..
2. Quit-rent on do.	3 6 0	3 6 0	..
3. Land-cess payable to the estate ..	529 14 4	534 12 10	+ 4 14 6
4. Cultivation of land not included in joint-rent	118 10 4	137 11 4	+ 19 1 0
Total ..	741 11 2	765 10 8	+ 23 15 6

The only items requiring explanation are the following :—

Item No. 3.—The increase of Rs. 4-14-6 under this head is due to the cess imposed on certain unauthorized cultivation and on the dry land newly converted into wet.

Item No. 4.—Certain surreptitious cultivation of former years being partially continued and certain fresh patches of land being similarly brought under cultivation during the year under reference ; an increase of Rs. 19-1-0 occurred under this head.

9. Out of the total current demand of Rs. 15,157-8-1, Rs. 11,109-2-2 were collected before the close of the official year, leaving a balance of Rs. 4,048-5-11 which was reduced by subsequent collections up to the end of May 1886 to Rs. 483 against Rs. 720, which was the balance at the end of May 1885. The balance left up to the end of June last (close of the fasli) is Rs. 142-5-3. The collections were thus satisfactory.

10. The following statement shows the receipts and expenditure as well as the balance in hand from the date on which I took charge of these villages :—

Particulars.	Receipts.	Expenditure.	Balance.
	RS. A. P.	RS. A. P.	RS. A. P.
Amount of revenue collected from 16th December 1885 to the end of June 1886...	*12,039 12 7	...	...
Amount of presents given to servants, &c., and camp expenses for Sivarathry feast ...	...	416 0 0	...
Cost of a boat purchased	...	50 0 0	...
Do. of dogs do.	...	200 0 0	...
Subscription to papers and gazettes ...	...	72 0 0	...
Compensation granted to ryots	...	16 14 0	...
Amount paid to the estate guardian for disbursements to certain market merchants on account of the provisions, &c., received from Ramaswamy and Jagannadhaswamy mutts from January 1882 to the end of June 1884 for 30 months as advised in the Principal Assistant Collector's hukum to the estate guardian, No. 172, of 11th April 1886	...	1,811 5 1	...
Cost of silver cups and caps purchased ...	...	180 8 0	...
Establishment charges	...	169 6 1	...
Contingencies	...	13 10 2	...
Total ...	12,039 12 7	2,929 11 4	9,110 1 3

* Collections of fasli 1294 also were included in this item.

11. Both for the management of the Kaspa mutta and forests which have been made over to me, one head clerk, an assistant and a peon on Rs. 20, 12, and 6, respectively, were engaged by me.

12. I have utilised the establishment in preparing the necessary registers and accounts to show the occupied area, cultivation, demand and collection, and other kindred matters just as is done in the manager's office.

13. My administration of the villages and forests in question has been as economical and careful as possible. I heard the representations of the ryots in person and gave them redress after inspecting their lands where necessary.

14. It is with a feeling of sincere gratification that I observed the ryots appreciate my humble efforts to ascertain their wants and meet them as far as possible. They were free with me and had an evident pleasure in speaking to me.

15. In conclusion, I beg to offer my best thanks to the Court of Wards and to you for having kindly afforded me this opportunity of learning my duties as a landlord and trust that I shall ere long be put in possession of the entire estate and thus enabled to better fill my position as the representative of an ancient and distinguished family.

ORDER—dated 18th October 1887, No. 985, Revenue.

Miscellaneous.

The Proceedings read above convey the report of the Court of Wards on the administration during fasli 1295 (1885-86) of the estates under their charge.

2. From paragraph 2 of this it appears that, while one estate passed out of the hands of the Court in consequence of the ward having attained his majority, four others came under its management, thus making the number of estates under control at the termination of the year 44, as against 41 at the close of that preceding it. Of these, 35 were the properties of minors, 3 of females no longer minors and the remainder of persons mentally incapacitated.

3. The condition of the finances of the Pandur Mallaveram estate, which was that handed over to the proprietor during the year under review, was creditable to the management, but the same can hardly be said of the educational progress attained by the minor during the period of wardship.

4. Of the four estates of which the management was assumed during the year no particulars regarding two are afforded, as one was taken up six weeks prior to the close of the year, while possession of the other forms the subject of a suit filed by the Court.

5. Twenty-seven of the estates under management were proprietory and seventeen consisted of scattered ryotwari lands. The former, excluding four (not five as stated in the report) for which, for the reasons mentioned by the Court, no figures are given, included 4,531 villages, of which 1,644 were held on favorable tenure.

Particulars of holdings and cultivation are given in paragraphs 8 and 9 of the report and call for no remark.

6. From the marginal abstract it will be seen that the collections under the head of arrears were unsatisfactory, and though Ramnad, where it is stated that the ryots pay in small instalments, is responsible for a large amount of the arrear balance, Government consider that if more energy had been shown by Collectors better results than an arrear of 62 per cent. of the demand, which is higher than the figure of the preceding year, might have been obtained. In no less than 19 estates the balance ranged from 100 to over 50 per cent. of the demand.

—	Demand.	Collections and remissions.	Balance.	Percentage of balance to demand.
	RS.	RS.	RS.	
Arrears ..	8,83,901	3,35,755	5,48,146	62
Current ..	21,32,870	17,72,282	3,60,588	16·9
Total ..	30,16,771	21,08,037	9,08,734	30·1

The Court must insist upon Collectors ascertaining promptly and definitely what the irrecoverable balances of the estates in their charge are. This work will no doubt,

in some instances, be troublesome, but it is one which, with a reasonable amount of care and attention, does not seem beyond the range of possibility. Once completed, speedy steps to collect what is recoverable should be adopted, what is irrecoverable should be written off, and care should be taken that no further arrears accrue. The Court would probably find that the work of bringing the arrears to a lower figure than they at present are, would be materially forwarded, when the collections are backward, by causing a Demand, Collection and Balance statement to be sent to it at short intervals for review, until satisfied with the results obtained.

It has not been explained why the large balance against the Merangi estate, the writing off of which was sanctioned in the report preceding the present, has not yet been removed from the accounts. The explanation offered in paragraph 13 of the report as regards the tardiness of collections of arrears, cannot be considered satisfactory. If the provisions of Act VIII of 1865 were carefully attended to in every respect, there is no reason why the collection of the revenue of estates under management should, to any very appreciable extent, be more slow or uncertain than that of Government lands. It is neglect to observe the requirements of the Act that is the chief cause of difficulty. The current collections were satisfactory though the balance was slightly higher than that of the previous year, being 16·9 per cent. as against 16·4.

7. The items "receipts" and "charges" call for no special remarks. The percentage of establishment charges and Government commission to the receipts shows an improvement as compared with the figures of the previous year, but there are still some estates, *e.g.*, Kavalpara, Mankara and Kangundi in which reductions seem possible.

8. The subject of public works is one which appears to demand the close and very early attention of the Court. Out of a total expenditure of Rs. 23,68,594, the outlay under this head was only Rupees 1,76,161. Looking to the items composing this sum, which are noted in the margin, it is apparent that a very insignificant amount was spent on communications and that the charges for supervision were high.

	RS.
(1) Irrigation Works	1,27,590
(2) Buildings	18,400
(3) Communications	4,180
(4) Supervision	25,990
Total ...	1,76,160

The Court will furnish explanation as to how the establishments employed to carry on repairs to buildings and irrigation works in the Gandamanáyakanúr estate came to cost the extravagant figure of 60·3 per cent. of the outlay. It is observed that the supervision of public works in the Kangundi estate, which, as is Gandamanáyakanúr, is stated to be in charge of a Local Fund Engineer, cost 1·5 per cent. more than in Ramnad and the estates in the Godávari and Ganjam districts which are under the Public Works Department. The expenditure in the Ganjam district was by no means satisfactory, having been only Rs. 19,084 out of an estimate of Rs. 1,60,040. The attention of the Public Works Department has been drawn to this unsatisfactory state of things (*vide* G.O., Mis. No. 2673, dated 18th May 1887), and if the Court finds that its fears that but little expenditure is being incurred are well grounded, a special report on the matter should be made.

Government note, with displeasure, that notwithstanding the observations made at paragraph 10 of the review of last year, no outlay was incurred in no less than nine of the estates in which the public works were under the charge of Collectors and that, in others, but a small fraction of the alloments was expended. It is of very great importance to the well being of estates under wardship that the irrigation works appertaining to them should, during this period, be put, as far as possible, into proper order, and Government must insist upon this being attended to by Collectors. The Court will submit the explanations of the officers who have not expended a satisfactory amount of the allotments made for irrigation works in estates under their charge.

9. The particulars of the debts due to, and by, the several estates, which are given in paragraphs 21—23 of the report, do not call for any remark, beyond that no explanation is offered of the large amounts remaining to be collected in Tiruvalangadi and Tiyagasamudram.

10. The educational progress of the wards appears to have been, on the whole, fair, but there are some cases amongst those in Statement No. VI in which it would appear to be desirable that the Court should press its authority. Government observe that in but one instance—that of the Kapileswarapuram ward, who is a female—is it stated that Act VIII of 1865 and estate accounts have formed a portion of the curriculum of study. It is desirable that minor proprietors should, wherever possible, acquire a knowledge of the accounts with which it is expected that they will hereafter have to deal and of the law governing the relations between landlord and tenant, and Government would commend to the consideration of the Court the instruction of such wards, as may be fit to receive it, in these subjects, as well as in Regulations XXV, XXVI and XXIX of 1802, Act VIII of 1865 and Act II of 1871. Government note, with pleasure, the complimentary terms in which the elder son of the Parlákimedi ward is mentioned, and have perused, with interest, his report on the management of the 19 villages, belonging to his father's estate, which were placed under his charge. The question whether he might not now be permitted to supervise a larger number of villages merits consideration.

11. The Court should submit their report upon alienations in estates as soon as possible, as the subject is one which has been long on hand.

12. The map illustrative of the situation, income and tenures of the several estates under the care of the Court, which for the first time accompanies the report, is an improvement. It would be better if the colors distinguishing the estates were more pronounced and the marks denoting their position were rather larger. It would also make reference more easy, if the names of all towns, excepting the capitals of districts, were omitted from the map.

13. In conclusion, Government are glad to be able to observe that the report under review, though received $2\frac{1}{2}$ months after the due date, has reached them two months sooner than its predecessor did. They trust that the Court will use every effort to submit future reports by the date on which they are actually due. The Court should intimate to the Collector of Ganjam that if delay such as is noticed in the concluding portion of their report again occurs in his district, he will incur the displeasure of Government.

(True Extract.)

(Signed) J. F. PRICE,
Ag. Secretary to Government.

To the Court of Wards.
„ the Public Works Department.
„ the Editors' Table.

Exd. W. H. French.

100 Copies.

No 3302 W d/ 2nd Decr/87

Communicated to the Supdg: Engrs: concerned with reference to para 8 on the subject of Public Works. The short expenditure in the Ganjam Dt. was noticed in G.O. 2861 W. dated 24th Octr: 1887

Sd/ J. O.H.

Supg. Engrs:
Chief Engr: for Irgn:

Govt. of {1887} Madras.

REVENUE.

Issued

Recd. Encl.

G.O., 18th October 1887, No. 985.

No 3302 W d/ 2nd Decr/87

OCTOBER.

Court of Wards.

Report on the administration of the estates under the — during fasli 1295 (1885-86), reviewed.

With Order

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

READ—the following Proceedings of the Court of Wards, dated 24th July 1886, No. 874:—

Resolution—dated 24th July 1886, No. 874.

The Court of Wards resolve to submit to Government their annual report on the administration of estates of incapacitated proprietors under their charge for Fasli 1294, the year ending 30th June 1885.

2. *Number of estates.*—The number of estates under management at the end of Fasli 1294 was forty-one—one more than at the beginning. Three estates, Soranjeri in Chingleput, Roshan Miah Sahib's estate in Tinnevelly, and Poravipálaiyam in Coimbatore, were restored to their proprietors and the five estates noted in the margin were taken up; the last of the five is the estate of a lunatic, and was taken up in accordance with G.O., 18th July 1883, No. 872, but no portion of the property belonging to the estate came into the possession of the Court in the year under report. A suit has been instituted by the Court of Wards for the recovery of the Ward's property, and that suit is still pending.

Dhárákót in Ganjam.
Nadavapalle in Godávari.
Tiruvalanjuli in Tanjore.
Tyagasamudram in do.
Puttamma's estate in South Canara.

3. The subjoined statement shows the condition of two of the estates made over to the proprietors at the time of such delivery as compared with their condition at the time when the Court assumed their management:—

Districts.	Estates.	Annual Revenue				Balance in hand	
		When the estate came under management.		When the estate was restored.		When the estate came under management.	When the estate was restored.
		Current demand.	Current collection.	Current demand.	Current collection.		
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Chingleput	Soranjeri	5,150	2,222	7,015	3,306	..	1,985
Coimbatore	Poravipálaiyam ..	12,870	10,604	13,056	12,185	..	4,800

Districts.	Estates.	Debts recovered during the period the estate was under management.	Debts paid off during the period.	Amount expended on irrigation works.	Amount expended on other permanent improvements.	Age of the Proprietor		Period for which the estate was under management.
						When the estate came under management.	When the estate was restored.	
		9	10	11	12	13	14	15
		Rs.	Rs.	Rs.	Rs.	Y. M.	Y. M.	Y. M.
Chingleput	Soranjeri ..	3,207	..	1,252	2,424	11 5	21 1	9 8
Coimbatore	Poravipálaiyam.	10,552	20,010	..	1,595	15 9	21 1	5 4

4. Soranjeri was under management for 9 years and 8 months. It came under management without any balance to its credit and it was restored with a cash balance of Rs. 1,985. While under the Court's management, the revenue increased from Rs. 5,150 to Rs. 7,015 and debts to the extent of Rs. 3,207 were recovered ; Rs. 3,676 were also spent on irrigation works and other permanent improvements. The minor, V. S. Krishnasami Aiyengar, passed the Matriculation examination in 1882, but failed in the F.A. examination in 1884. His behaviour was satisfactory.

5. Poravipálaiyam continued under the Court's management for 5 years and 4 months. During this period, the rent-roll increased from Rs. 12,870 to Rs. 13,056, and the estate was handed over with a cash balance of Rs. 4,800, the whole of which had been saved since the assumption of management by the Court. Debts were recovered to the extent of Rs. 10,552 and liabilities discharged to the extent of Rs. 20,010. The minor was reading in the IVth class.

6. The third estate, Roshan Miah Sahib's estate in Tinnevelly, is not included in the statement as its circumstances were peculiar. It was taken under management in July 1882. At that time, it was understood that the estate, though in debt to the extent of Rs. 50,000, was solvent, and that an annual surplus of Rs. 9,000 would be available for paying off the debts. It was however subsequently found that the debts amounted to Rs. 60,807, and that the net income was insufficient to pay even the interest on this sum. An attempt was made to pay off the debts by the sale of a portion of the estate, but before it could be effected creditors pressed with suits, and it was thought advisable to file a petition of insolvency on behalf of the estate so that the available assets might be rateably divided among all the creditors. The Collector was instructed accordingly, but in the meantime the son-in-law of Roshan Miah Sahib's uncle offered to take charge of the estate on behalf of the Wards, and it was with their consent handed over to him—G.O., 6th October 1884, No. 1095.

7. The estates taken up in the Fasli under report are for purposes of record shown in statements II-A to IV, but as they were under management only for a portion of the year, full particulars are not available for them. They will therefore be briefly noticed here.

8. *Dhárákót.*—The zemindar of this estate died on 3rd November 1884, leaving a widow and an adopted son aged about 9, and the estate came under the management of the Court of Wards under G.O., 6th February 1885, No. 149. It consists of 145 villages, of which 47 are inams. The remaining 98 were under mustajari rents.* The estate contains 3,734† houses valued at Rs. 65,500. The purely agricultural population is estimated at 600, and that depending partly on land and partly on labor at 1,165. The majority of them resort to sowcars for payment of their kists, and their general condition is poor when compared with that of the ryots in adjoining Government villages. Rs. 5,000 were found in the zemindar's treasury at the time of his death, and the receipts of the year amounted to Rs. 60,692, making a total of Rs. 65,692. The charges of the year, including the repayment of debts to the extent of Rs. 13,427, came to Rs. 50,886, and the cash balance at the end of the year was 14,806. There were no debts due to the estate and those due by it amounted to about Rs. 87,000. The value of the jewels on hand is estimated at Rs. 85,000. The minor lives with his mother at Dhárákót. A tutor was appointed and he joined the appointment on 28th May 1885.

* Rents paid by lessees or farmers of revenue.				
† Tiled	...	...	...	... 3,500
Terraced	...	...	...	... 34
Thatched	...	...	...	... 200

9. *Nadavapalle.*—On the death of the proprietor of this estate in 1878, leaving two minor sons, the management was entrusted to their grandfather with instructions to the Collector to watch the minors' interests, and to bring instances of maladministration to the notice of the Court. Accordingly in 1884 the Collector reported that the estate was being mismanaged, and the matter being reported to Government, the Court were authorised in G.O., 20th February 1885, No. 222, to assume charge of the estate. It was taken under management in March 1885, with a cash balance of Rs. 126 to its credit and debts due by and to the estate amounting to Rs. 12,434 and Rs. 13,329, respectively. The estate pays a peishcush of Rs. 3,860 and consists of six

villages in which the system of individual settlement prevails. The total area of the villages is estimated at 42,480 acres and the population at 16,593. The ryots have a saleable interest in their occupancy right, but three-fourths of them are dependent on money-lenders. The normal receipts and charges of the year are estimated at Rs. 15,000 and Rs. 9,000, respectively. The financial condition of the estate at the end of Fasli 1294 was as follows :—

	RS.
Cash balance	1,404
Debts due by the estate	12,434
Do. to do.	13,311

The elder Ward who was 17 years of age was reading in the lower fourth class in the Native High school, Cocanada, and the younger, aged 11, in the first class in the Result Grant school at Georgepeta.

10. *Tiruvalanjuli.*—This estate was taken under management on the 15th June 1885, *i.e.*, a fortnight before the close of the fasli. The proprietor is a lunatic, aged 41. He owns 664 acres of ryotwari land situated in five villages of the Kumbakónam taluk in the Tanjore district, and assessed at Rs. 3,046, besides other moveable and immoveable properties, the value of which is estimated at Rs. 3,909 (3,79,000). The estate is expected to yield about Rs. 14,500 annually and the charges have been fixed at about Rs. 4,700. There was no cash balance to the credit of the estate on the date of assumption of management, and no income accrued during the few remaining days of the fasli. The amount of debts due to the estate at the end of the fasli amounted to Rs. 48,744,* exclusive of arrears of rent due from the ryots to the extent of Rs. 1,000, and the debts due by the estate were Rs. 26,708,—capital Rs. 21,350 and interest Rs. 5,358. The Ward has since been removed to the Lunatic Asylum, Madras.

	RS.
* Capital	27,666
Interest	21,078

11. *Tyagasamudram* was also taken under management on 15th June 1885. The late mirassidar died on the 27th January 1885, leaving four sons behind him, the eldest of whom was aged 15 and the youngest 1½. The estate consists of 408 acres of ryotwari land situated in fifteen villages of the Kumbakónam taluk in the Tanjore district, and assessed at Rs. 1,799. The annual income is estimated at Rs. 8,000, besides interest to the extent of Rs. 5,000 accruing from debts due to the estate which are estimated at Rs. 70,000. Other moveable and immoveable property is valued at Rs. 8,915. When the estate came under management there was only a surplus of Rs. 2,004 in cash, besides 1,136 kalams of paddy valued at Rs. 1,442. A debt of Rs. 651-8-0 was recovered and the cash balance was raised to Rs. 2,656 at the close of the year. There were no liabilities. The eldest minor was studying Sanskrit under a private tutor. The second and third minors had passed the second and first standards respectively in the Result System school at Tyagasamudram and the last was too young to go to school. The half-brother of the deceased, who is also a minor aged 13, had also passed the second standard. The removal of the minors to Kumbakónam for their education has been sanctioned.

12. Statement No. I gives the age of the Wards, the time during which the estates have been under management, and the year in which they are likely to be handed over to their proprietors. It will be seen that in 31 estates the Wards are minors, two † of them being females; in four others they are elderly females, and in the remaining five they are either imbeciles or lunatics, one of them being the Zemindarni of Erumaipati. The Zemindar of Pandur-Mallavaram attained his majority on 1st April 1885, but his estate was not restored to him until after the close of the year.

† Urlám and Kavalpara.

13. *Season.*—The season was unfavorable except in the Godávari, South Canara and Malabar districts. In the others, the south-west monsoon was both deficient and unseasonable, while the north-east monsoon was marked by an unusually heavy and continuous fall of rain which was as disastrous in its effects as the deficiency of the other.

14. *Number of villages.*—Statement No. II-A gives the number and tenure of villages in proprietary estates, and the agricultural statistics as compared with Fasli 1293 in all the estates, proprietary and ryotwar. The proprietary estates were 20 in number, excluding Mádugula which has been mortgaged to the Rajah of Jeypore, and Vádimitta which has been leased to a creditor of the estate on condition of his restoring the estate in 11 years free from liabilities, defending suits in the meanwhile at his own cost and providing for the maintenance of the minors and other members of the family to the satisfaction of the Court of Wards. They contained 4,026 villages, of which 1,576 paid favorable assessment, 313 were leased out to middlemen, 335 are held on cowle or favorable assessment for a term of year, 760 were managed either on the system of individual puttas or of joint rent, and 1,042 on the system of sharing the produce. In Parlákimedi and Jarada, villages which had been left waste in Fasli 1293 were brought under cultivation, one in the former estate and two in the latter, while one in Chinna Kimedi was deserted and another in Lakkavaram was made over to the late proprietor's sister under a Court's decree. The increase from 3 to 17 in Singavanam was due to the transfer of 10 villages which were under attachment to the Court of Wards, to the resumption of two alienated villages, and to an omission of two villages in last year's return. In several estates there were changes in the tenure of the villages, while the total number of them in each estate remained unaltered. The only one which need be noticed was the increase of the villages held on favorable assessment in Gandharvakóta from 7 to 11 for which, however, no explanation has been furnished by the Collector of Tanjore. The 14 marginally-noted estates consist of ryotwari lands scattered over different Government villages.

1. Chittecherla.
2. Ukkadai.
3. Velanganni.
4. Vadapathimangalam.
5. Alangudicheri.
6. Mathur.
7. Peramur.
8. Nangavaram.
9. Vadagarai.
10. Kumaraswami Mudaliar's estate.
11. B. Sarvottama Row's estate.
12. Kavalpara.
13. Mangara.
14. Bimbalan.

15. *Holdings.*—The total area of the holdings was 538,206 acres against 540,646 in the preceding year. In the zemindari estates, the figures are exclusive of the areas not settled on individual puttas or joint rents as there are no means of ascertaining with any degree of accuracy the extent of such areas. In respect of Lakkavaram, Singavanam and Shulagiri, the extent of holdings in 1293 as given in this statement does not tally with that given in statement No. III appended to that year's report. This is due to the fact that the former figures include the home-farm lands, the revenue on which is shown under "miscellaneous." The decrease of 2,440 acres is the net result of a decrease of 9,249 acres in certain districts and an increase of 6,809 acres in others. The decrease of 3,320 acres in Chinna Kimedi was due mainly to the transfer of 22 villages from "ryotwar" to "mustajari rent," while in Gandamanáyakanúr, 4,253 acres were given up owing to the unfavorable character of the season. In Mathur 158 acres were sold in Fasli 1294 for the liquidation of certain debts. The increase of 2,762 acres in Singavanam was due to the transfer mentioned in paragraph 14, and that in Ukkadai (598 acres) to the accession of two villages under a Court decree, and of 41 gulis of wet land recovered on behalf of the estate. In Metrothi the home-farm lands measuring 518 acres were taken into account in Fasli 1294, and in Lakkavaram 286 acres, the extent of waste remitted which was not included in last year's return. In Kangundi, the increase is explained by the transfer of rented villages to ryotwari, and in Papanad to the stimulus given to cultivation by the introduction of money-rent in three villages. The increase in Gandharvakóta of 1,076 acres is not explained. The variations in the other estates do not call for remark.

Wet	151,405
Dry	386,381
	537,786
Area for which particulars are not known	420
	538,206

	As per present report.	As per last year's report.
Lakkavaram	317	266
Singavanam	321	287
Shulagiri	5,603	5,212

16. *Cultivation.*—In the estates noted in the margin the whole occupied area is returned as cultivated owing to the absence of correct accounts of cultivation. In the proportion of cultivation to holdings in Fasli 1294 as compared with Fasli 1293, there was a decrease in most cases, which was due generally to the unfavorable character of the season; in Singavanam it is so low as 36·6 per cent.

Urlám.
Merangi.
Pandur-Mallavaram.
Chidikada.
Srípuram.
Chipurupalle.
Papanad.
Ramnad.
Sarvottama Row's estate.
Kavalpara.
Mangara.
Bimbalan.

17. *Current demand.*—Statement II-B shows the demand for Fasli 1294 of the estates under management. Columns 4, 6 and 8 give the land revenue payable to zemindars in case of proprietary estates by tenants with whom settlements were made either individually or for the whole village; column 9 exhibits the rents in kind or cash payable by middlemen who farm the land revenue in zemindaris, and the income from land in ryotwari estates; column 11 shows the jodi or kattubadi payable by inamdars as well as the quit-rents on enfranchised inams in cases in which the zemindar has undertaken to collect the same for Government, and column 14 includes all items connected with land and not shown in the previous columns, as forest revenue, sale-proceeds of straw and vegetables, interest on arrears of rent, process fees recovered from tenants, &c. Two new columns, 19 and 20, have been added to show the demand for Fasli 1293, and the difference between it and the demand for the year under review.

18. The gross demand inclusive of remissions amounted to Rs. 19,59,889 against Rs. 19,19,294 in Fasli 1293. In Urlam, Ukkadai and Ramnad the increase was large, and was due to the high prices obtained for paddy belonging to the estates. In Kangundi there was a decrease of Rs. 11,266 owing to the termination of the fuel lease and to the absence of grain.

	Rs.
Urlam	10,143
Ukkadai	12,352
Ramnad	28,640

19. The remissions amounted to Rs. 1,16,023 against 68,576 in Fasli 1293. The increase which occurred chiefly in the marginally-noted estates was due to the unfavorable character of the season. The bulk of the remissions in Ramnad and Gandamanáyakanúr were deductions on account of emoluments to village servants. The remissions in Kapileswarapuram, though less than in Fasli 1293, were almost entirely due to bad season, while, in Erumaipati, they were due to cowle remissions amounting to Rs. 3,363. The decrease in Shulagiri was mainly due to the fact that no remissions of grass-rent were granted in the year under report.

	Increase. Rs.
Parlákimedi	21,580
Chinna Kimedi	9,568
Jarada	10,502
Chidikada	4,545
Ramnad	1,170
Gandamanáyakanúr	624

20. The rent-roll exceeded $7\frac{3}{4}$ lakhs in Ramnad, $3\frac{1}{2}$ lakhs in Parlákimedi, $\frac{3}{4}$ of a lakh in Kangundi, and $\frac{1}{2}$ a lakh in each of the Chinna Kimedi, Urlám and Vadapathimangalam estates. In fifteen other estates, the current demand exceeded Rs. 10,000.

21. The net demand for Fasli 1294 shows a decrease of Rs. 6,852 as compared with that of the preceding year. The decrease was mainly due to adverse season as stated above, and amounted to Rs. 74,021,* but it was counterbalanced by an increase of Rs. 67,169,† the greater part of which came from the high price obtained for paddy in Fasli 1294. The principal variations are explained in the statement, and it is enough to notice here two or three of them. In Kavalpara, there was an increase of Rs. 2,224 in the rent of lands, but the fees for the renewal of leases were Rs. 3,597 less than in Fasli 1293. In Gandharvakóta, the increase

	Rs.
* Parlakimedi	23,746
Kangundi	11,329
Jarada	9,838
Gandamanáyakanúr	6,594
Chinnakimedi	4,561
Chidikada	4,513
Other estates	13,440
	74,021

† Ramnad	27,470
Ukkadai	12,352
Urlam	9,871
Other estates	17,476
	67,169

was due to the accession of the Poyyundakota village which having been alienated by Court sale was repurchased from the alienee towards the close of Fasli 1293, and subsequently settled at money-rents, and to the inclusion of the interest which accrued during the year on the debt bonds taken from the Konur Nad villages on account of arrears of rent due by them up to Fasli 1293. The increase in Papanad was due to increased cultivation, and that in Singavanam to the accession of new villages mentioned above in paragraph 14, and to the estate having been under management for only a portion of Fasli 1293. In Metrothi, the home-farm lands which were not shown in last year's report have been shown in this year's ; the amount of remissions too was less than in Fasli 1293.

22. *Demand, Collection and Balance.*—Statement No. III shows the demand, collection and balance of the estates under management for Fasli 1294. The arrear demand entered in column 3 of this statement differs from that given as the balance at the end of Fasli 1293 in the report of that year, as noted in the margin. The discrepancy in Chinna Kimedi has not been explained by the Collector of Ganjam. In Urlám, the large decrease is due to the omission, as directed in paragraph 15 of the Proceedings of the Court of Wards, dated 11th September 1885, No. 2611, of the value of the grain received in Fasli 1293 and remaining unsold, which was erroneously included in the balance. The variations in Pandur-Mallavaram, Mádugula, Nangavaram, Metrothi, and Erumaipati were due to certain subsequent corrections and adjustments. The increase in Gandharvakóta is nominal and was due to the amount of arrears of rents for which bonds were taken from the ryots of Konur Nad villages having been transferred to the proper head from advances recoverable, while that in Papanad was due to the fluctuations in the price of grain and the higher rate assumed for Fasli 1294 for the exhibition of transactions in grain. The total arrear balance thus amounted to Rs. 7,91,703, and adding to this the demand of the year, the total demand came up to Rs. 26,35,569. Of this amount, Rs. 18,27,484 were collected in the year, and Rs. 18,806 written off, leaving at the end of the year a balance of Rs. 7,89,279, or 29·89 per cent. of the demand, viz., Rs. 3,02,900, or 16·4 per cent. under current, and Rs. 4,86,379, or 61·4 per cent. under arrears. In 22 estates the percentage of balance to demand was less than 25 per cent., in 10 estates between 25 and 50 per cent., and in the three remaining estates from 70 to 80 per cent. The unfavorable character of the season retarded collections in Jarada, Velanganni and Ukkadai. In Kangundi, the manager does not appear to have exerted himself sufficiently, but the Collector has brought pressure to bear upon him. Considering the bad season and the inherent difficulty of collection in the zemindari, the collections in Ramnad which were 3 per cent. higher should be deemed less unsatisfactory than those of last year. The Collector of Malabar states that the large balance in Mangara was not brought to his notice sufficiently early, but that he has taken steps to realize the balance shortly. The balance shown against Merangi includes Rs. 36,018, being the arrears due from the ryots in the portion of the estate rented to Ramabhadra Razu which was resumed from him in Fasli 1290, but subsequently restored to him in accordance with a decree of the High Court. The renter having been allowed to collect these arrears and pay himself in satisfaction of mesne profits, the amount has to be

	RS.	
Chinna Kimedi	—	130
Urlám	—	12,408
Pandur-Mallavaram	+	287
Mádugula	+	566
Gandharvakôta	+	3,225
Papanad	+	1,910
Nangavaran	—	133
Metrothi	+	180
Erumaipati	—	2,200
	—	8,703

	Percentage of current balance.	Percentage of arrear balance.	Percentage of total balance to total demand.
	ACS.	ACS.	ACS.
Kumaraswami Mudaliar's estate ...	33·3	21·1	26·6
Ukkadai	14·1	86·1	29·1
Chípurupalle ...	25·4	41·1	29·7
Ramnad	17·3	61·5	32·2
Nangavaram ...	18·4	61·8	33·6
Singavanam ...	22·1	86·9	34·2
Kangundi ...	24·2	55·8	36·9
Jarada	42·6	56·0	44·1
Merangi	7·5	89·4	46·2
Mangara	37·9	63·1	48·8
Velanganni ...	92·8	...	70·6
Gandharvakóta ...	64·0	86·8	79·9
Papanad	93·7	73·3	80·1

written off the accounts. This would reduce the balance to Rs. 4,752, or 5·4 per cent. of the demand. The balance of 80 per cent. in Papanad is explained to be due to the suspension of collection in some villages pending the introduction of money-rents. The large balance in Gandharvakóta, though less than that of the previous year by 1 per cent., was unsatisfactory ; but in this estate the difficulty of collection is exceptionally great owing to the turbulent and troublesome character of the ryots, who are mostly Kullars. The balances in Chípurupalle, Nangavaram and Singavanam are not explained.

23. Of the balance above shown, Rs. 57,373-14-6 are reported to be irrecoverable. The Court have already sanctioned the writing off of Rs. 291, and further explanation has been called for with regard to Rs. 68-8-0 appertaining to Chidikada ; the remaining Rs. 57,014-6-6 are detailed below :—

	RS.
Kangundi	225
Sarvottama Row's estate	66

Amount recommended to be written off the accounts.

Estates.	Poverty.	Desertion.	Erroneous demand.	Other causes.	Total.
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Parlákimedi	1,768 2 8	81 13 6	26 14 4	61 8 3	1,938 6 9
Chinna Kimedi	156 11 9	40 9 0	110 0 0	1,360 10 9	1,667 15 6
Jarada	..	..	32 0 0	2 10 0	34 10 0
Merangi	28 15 4	200 9 0	..	36,018 2 6	36,247 10 10
Mádugula	122 6 3	..	15 15 0	..	138 5 3
Srípuram	138 10 8	1 5 0	14 2 6	..	154 2 2
Chípurupalle	325 6 1	431 11 7	30 2 6	..	787 4 2
Lakkavaram	..	..	..	27 12 4	27 12 4
Kapileswarapuram	699 12 1	..	..	113 12 8	813 8 9
Kangundi	153 8 8	..	709 13 10	1,269 13 2	2,133 3 8
Singavanam	..	..	640 0 0	371 10 1	1,011 10 1
Peramur	49 4 6	5 2 6	..	..	54 7 0
Nangavaram	313 14 6	23 0 0	..	19 10 4	356 8 10
Ramnad	..	146 12 0	3,259 2 8	7,066 14 8	10,472 13 4
Gandamanáyakanúr	92 5 8	118 5 3	30 8 3	..	241 3 2
Kumaraswami Mudaliar's estate	21 10 0	..	..	381 13 8	403 7 8
Erumaipati	..	..	73 0 0	94 0 0	167 0 0
Shulagiri	..	..	354 13 10	9 7 2	364 5 0
Total ..	3,870 12 2	1,049 3 10	5,296 8 11	46,797 13 7	57,014 6 6

The amounts shown in columns 2 and 3 do not call for remark. Of the Rs. 5,296-8-11 shown as erroneous demand, Rs. 3,259-2-8 appertain to Ramnad. Of the amount shown in column 5, Rs. 4,793-8-0 were barred by limitation, the bulk of which (Rs. 4,235-6-6) appertains to Ramnad. The sum of Rs. 36,018-2-6 shown against Merangi has been adverted to in paragraph 22 above. Of the amount shown against Ramnad, Rs. 2,368-3-6 constitute the value of damaged paddy including wastage. In Kangundi, Rs. 378-15-9 are irrecoverable, because of the failure of the late zemindar to enforce the acceptance of puttas and the execution of muchilkas by certain ryots, and Rs. 714-6-4 are claimed as a set-off against arrears due on account of certain works executed by the ryots themselves and of certain amounts due by the late zemindar. This reduces the amount to Rs. 176-7-1, which consists of several petty items. The whole of the amount, Rs. 57,014-6-6, will be written off the accounts.

24. Statement No. IV shows in detail the financial transactions of the several estates under management. In certain cases the cash and grain balances at the beginning of the year differ as shown in the margin from the closing balance given in last year's report. In Kangundi, the value of grain on hand which was omitted by mistake has been brought to account. The decrease in the cash balance at Gandamanáyakanúr was due to certain adjustments, and the variations in the grain

	Cash. RS.	Grain. RS.
Kangundi	...	+ 28
Ukkadai	...	+ 330
Gandharvakóta ...	...	— 467
Vadapathimangalam ...	...	—1,815
Alangudicheri	...	— 386
Mathur	...	+ 18
Papanad	...	+ 441
Gandamanáyakanúr ...	— 113	...

	Cash. RS.	Grain. RS.
Kumaraswami Mudaliar's estate	—2,007	+2,007
Kavalpara	—3,298	+3,298
Mangara	— 14	+ 14
Bimbalan	— 138	+ 138

balances in the Tanjore estates were due to the difference in the value of grain adopted for the year. In the remaining four estates, the value of grain on hand which in last year's report was included in the cash balance has been separately exhibited. The cash receipts shown in column 7 are less than the amount of collections shown in column 8 of statement No. III, as the latter includes the value of grain received in the year and remaining unsold. The sale-proceeds of grain received and sold in the current year are included in column 7, while the sale-proceeds of grain received in former years and sold in the current year are shown in column 10, which includes also the sale-proceeds of promissory notes, land and jewels. Column 11 includes loans and deposits by renters and purchasers of grain, refunds and recoveries, and other similar items. In Ukkadai land was sold to the value of Rs. 72,085-3-6 for paying off certain debts and the deposits, made by the purchasers of grain, came to Rs. 22,842-2-11. The sum of Rs. 19,093 which appears against Vadapathimangalam in column 10 is the amount realised by the sale of the grain of Fasli 1293, and that against Alangudicheri includes Rs. 2,400, the value of land purchased on behalf of the estate at auction sales held in execution of decrees. This amount is also shown under charges. The entry against Shulagiri in column 11 includes the loan from Government of Rs. 35,000 sanctioned in G.O., dated 18th June 1884, No. 766.

25. The cash receipts of the estates under management during the year amounted to Rs. 22,65,698 against Rs. 21,94,751 in Fasli 1293. Adding the balance in hand at the commencement of the year, *i.e.*, Rs. 5,43,265, the available assets came to Rs. 28,08,963. The charges including the purchase of promissory notes for Rs. 1,52,800 (1,54,800) amounted to Rs. 20,58,282, leaving a cash balance of Rs. 7,50,681 at the end of the fasli. Adding to this the value of the Government securities * and the value of the grain † on hand, the balance to the credit of the estates ‡ was over forty lakhs of rupees.

* Rs. 31,67,300
† Rs. 87,034

	RS.
‡ Parlákimedi	25,79,475
Urlam	2,71,252
Gandamanáyakanúr	1,89,195
Ramnad	1,48,637
Merangi	1,25,408
Kavalpara	82,165
Ukkadai	79,838
Chinna Kimedi	75,260
Kapileswarapuram	73,083
Other estates	3,80,702
Total ...	40,05,015

26. *Charges.*—The charges incurred during the year do not require separate notice. The expenditure on public works is adverted to further on. The miscellaneous charges shown in column 23 comprise the following special items :—

	RS.	RS.
Parlákimedi—		
Survey and demarcation	24,576	
Pilgrimage of the zemindar's stepmother	5,000	
Purchase of shamiana, &c.	10,620	
Do. of promissory notes	1,15,200	
		1,55,396
Chinna Kimedi—		
Funeral charges of Raghunath Deo	2,000	
Purchase of promissory notes	2,000	
		4,000
Jarada—		
Purchase of promissory notes		11,000
Urlám—		
Purchase of promissory notes		15,000
Merangi—		
Marriage of the minor		15,000

	RS.	RS.
Lakkavaram—		
Payment of legacies	5,000	
Purchase of promissory notes	3,500	
		8,500
Kapileswarapuram—		
Purchase of promissory notes		2,500
Chittecherla—		
Purchase of promissory notes		2,000
Kangundi—		
Arrears of pay due to servants of the late zemindar ...	1,932	
Betrothal ceremony of the minor	1,000	
		2,932
Peramur—		
Purchase of promissory notes		3,600
Gandamanáyakanúr—		
Value of land purchased for the estate	13,771	
Pilgrimage to Tirupati	800	
		14,571
Total		2,34,499

The balance, Rs. 2,53,218, is made up of certain usual charges falling under the following heads :—Law charges, annual ceremonies and festivals and allowances to village officers, and to religious and charitable institutions.

27. The following abstract compares the total charges exclusive of the amount invested in Government paper with those of Fasli 1293 :—

Estates.	Fasli 1293. RS.	Fasli 1294. RS.	Remarks.
Parlákimedi	4,65,748	3,40,637	The charges of Fasli 1293 were unusually high as explained in that year's report.
Chinna Kimedi ..	70,231	70,709	The difference is the net result of an increase of Rs. 8,054 and a decrease of Rs. 7,576. The former is accounted for by the small expenditure on works in Fasli 1293 owing to the suspension of the late manager and to increased expenditure in Fasli 1294 for the maintenance of the minor and his family, caused chiefly by the enhancement of the pay of certain servants and by the introduction of the system of payment of the allowances in advance from the commencement of Fasli 1294. The decrease is due to the fact that there were no such heavy charges as the minor's upanayanam expenses which were incurred in Fasli 1293.
Jarada	42,196	21,186	The charges of Fasli 1293 were unusually high on account of the minor's trip to Calcutta and the marriage of his sisters.
Urlám	48,692	38,161	The decrease was due to the reservation of certain works for execution by the Public Works Department on their assuming charge of them in Fasli 1295 ; to the withholding of land-cess in adjustment of excess paid to the Local Fund Board in previous years ; and to non-payment of water-rate.
Merangi	70,063	51,279	The decrease would have been much larger but for the expenditure of Rs. 15,000 incurred for the minor's marriage. It was due to short payment of peishcush and to reduction in law charges.
Chidikada	17,244	15,788	The decrease was due to the non-execution of the Boddere river anicut.
Srípuram	18,589	14,678	The decrease was due to short payment of peishcush.
Chipurupalle	11,769	9,259	There was a decrease of Rs. 7,887 counterbalanced by an increase of Rs. 5,377. The former was due to marriages celebrated in Fasli 1293 and the latter to the postponement, for want of funds, of the payment of peishcush and Government commission.
Lakkavaram ..	37,672	27,951	Legacies were paid to the extent of Rs. 22,676 in Fasli 1293, while in Fasli 1294 Rs. 5,000 only were paid.
Kapileswarapuram ..	34,209	40,481	The increase was due to the following causes :—Adjustment in Fasli 1294 of the Government commission due for Faslis 1292 and 1293 ; appointment of Miss Hadden as tutor ; demarcation and survey of the estate ; and appeal to the Privy Council.
Kangundi	1,23,731	83,527	The decrease was due to the smaller amount of debts repaid in the year.
Ukkadai	25,291	56,397	Increase due to payment of arrears of assessment and larger refunds of deposits.
Vadapathimangalam.	69,372	37,443	Decrease due to non-payment of assessment, smaller expenditure on works and on repayment of debts.
Mathur	29,323	7,695	Decrease due to large repayment of debts in Fasli 1293.
Papanád	9,738	21,957	Increase due to repayment of debts and of arrears due to kudi curnams and religious and charitable institutions and to adjustment of deposits.

Estates.	Fasli 1293.	Fasli 1294.	Remarks.
	RS.	RS.	
Peramur	8,594	10,647	Increase due to purchase of jewelry for Rs. 1,000, law charges and improvement of wet lands.
Nangavaram ..	20,970	12,309	Decrease due to smaller expenditure on repayment of debts.
Ramnad	7,81,459	8,13,330	Increase due to larger expenditure on repairs to irrigation works which were damaged by the floods of 1884, and to the payment of arrears of allowance to Muttu Dorasami Tevar as per Court decree, and of law charges.
Gandamanáyakanúr..	40,360	53,732	The increase was chiefly due to the purchase of lands mentioned in paragraph 24.
Kumaraswami Mudaliar's estate.	12,369	10,893	Decrease due to absence of arrear payments in Fasli 1294.
Erumaipati	15,746	17,709	
Shulagiri	12,065	51,751	Increase due to payment of arrears of Government demand.
Kavalpara	33,073	28,637	Increase due to repayment of debts for which the Government granted a loan of Rs. 35,000.
			The decrease was due to the absence in Fasli 1294 of certain special items of expenditure which were incurred in Fasli 1293, *e.g.*, repayment of kanam to tenants who surrendered their holdings to the estate and to the purchase of a watch and chain for the minor.
Gandharvakóta ..	22,948	22,253	The difference is small and calls for no remark.

28. The expenditure on works and their supervision amounted to Rs. 1,30,423 as against Rs. 1,39,031 in Fasli 1293:—

	Fasli 1293.	Fasli 1294.
	RS.	RS.
1. Irrigation works	69,093	74,183
2. Buildings	25,777	16,958
3. Roads	19,501	15,234
4. Supervision	24,660	24,048
Total ...	1,39,031	1,30,423

29. *Irrigation works.*—More than half the expenditure under this head (over Rs. 40,000) occurred in the Ramnad estate where extensive damage was caused to these works by the floods of 1884. In Parlákimedi the total expenditure amounted to Rs. 17,140, of which Rs. 5,111 were spent upon the marginally-noted works, Rs. 2,946 in constructing 8 calingulas and 10 sluices, and Rs. 9,083 in repairs to 92 irrigation works. In Chinna Kimedi Rs. 2,022 were spent on the construction of a dam across the Godahado river, Rs. 1,872 in the construction of 8 sluices and Rs. 4,260 in repairs to 23 irrigation works—total Rs. 8,154. In Kangundi Rs. 3,844 were expended on the repair of 48 tanks. The expenditure in these four estates amounted to Rs. 69,537, or about 93 per cent. of the total outlay under this head.

	RS.
Kristnasagaram high-level channel ...	570
Ramapuram Radhasagaram project ...	769
Rangasagaran east high-level channel...	2,292
Kamigam Gedda channel	854
Under-tunnel to Nagari Katakam channel	626

30. *Buildings.*—Rupees 16,958 were spent on buildings, Rs. 8,792 on new works and Rs. 8,166 on repairs. The more important works are detailed below:—

	RS.
1. Improvements to the building at Mokkalingam in Parlákimedi for the accommodation of the zemindar at festivals	703
2. Works connected with the choultry at Parlákimedi	2,977
3. Levelling and laying out palace grounds at Parlákimedi ...	1,000
4. Uriya girls' school at Parlákimedi	850
5. Additions and improvements to the zemindar's school at Parlákimedi	711
6. Out-buildings to Ramalingeswaraswami's temple at Ramasagaram in Parlákimedi	331
7. Completion of the temple at Devadi, Urlám	1,220
8. Construction of the Forest Ranger's house at Kuppam, Kangundi	300
9. Other buildings	700
Total ...	8,792

31. *Roads.*—The expenditure on roads was confined to Parlákimedi, Urlám and Kangundi. In the first estate Rs. 2,045 were spent on Maliah roads, Rs. 7,145 in improvements to other roads, planting avenues, construction of bridges and road dams, and the remainder Rs. 4,995 in repairs.

32. In the estates noted in the margin* the whole of the budget allotment for works remained unexpended during the year; in many of the other estates the proportion of expenditure to allotment was very low, the estates noted in the margin† showing the worst results. The expenditure was satisfactory in Ramnad.

* Merangi. Pondur-Mallavaram. Lakkavaram. Velanganni. M. D. Kumaraswami Mudaliar's estate. Metrothi. Erumaipati. Shulagiri.

	Budget allotment.	Expenditure.
	RS.	RS.
† Parlákimedi	1,50,717	54,378
Chinna Kimedi ...	23,144	8,585
Urlám	14,267	3,060
Kapileswarapuram ...	5,800	689
Kangundi	17,468	7,418
Gandamanáyakanúr ...	26,400	2,453
Kavalpara	13,800	423

The cost of the establishment maintained for the supervision of maramat works amounted to Rs. 15,295, or 28·1 per cent. of the outlay in Parlákimedi; to Rs. 5,861, or 12·2 per cent. in Ramnad; Rs. 1,988, or 26·8 per cent. in Kangundi; Rs. 904, or 36·9 per cent. in Gandamanáyakanúr; total Rs. 24,048, or 21·39 per cent.

33. Column 30 of statement No. IV gives the percentage of establishment charges and Government commission on the total receipts. The figures vary from 1·74 in Merangi to 39·89 in Bimbalan. In the marginally-noted estates ‡ the proportion exceeds 15 per cent. In Jarada, Mangara, Chittecherla, Mathur, Alangudicheri and Bimbalan the high percentages may be ascribed to the small size of the estates, but this explanation does not apply to the other two—Kavalpara and Kapileswarapuram. Collectors will be requested to investigate the matter and submit proposals for the reduction of establishments wherever it may be necessary.

‡ Jarada	15·29
Kavalpara	16·05
Mangara	16·05
Chittecherla	22·47
Lakhavaram	24·68
Mathur	29·95
Alangudicheri	31·79
Bimbalan	39·89

34. Statement No. V-A shows the debts due to each estate. No debts were due to eleven estates. In the others the debts due to them, inclusive of interest and new loans, amounted to Rs. 5,01,720. Of this sum Rs. 43,919 § were repaid and Rs. 32,422 ‖ remitted, leaving a balance of Rs. 4,25,139 at the end of the year, distributed among twenty estates as shown in column 9 of the statement. The debts due to Ukkadai at the end of Fasli 1293 are given as Rs. 26,471, whereas in last year's report they were given as Rs. 19,438. The latter figure was wrong, inasmuch as it did not include advances recoverable. The discrepancy in Gandharvakóta is due to the transfer of Rs. 3,225 to the land-revenue demand, adverted to in paragraph 21. Of the balance (Rs. 1,15,488) (1,15,388) shown against Gandharvakóta, Rs. 32,152 have been ordered to be written off and the greater portion of the remainder was due from ryots who had executed bonds for arrears of rents. The bulk of the amount appertaining to Vadapathimangalam was due from Purakudies who were very poor and could pay the dues only by easy instalments. Of the balance appertaining to Lakkavaram (Rs. 41,452), Rs. 32,875 are covered by decrees which are in different stages of execution. In Kangundi Rs. 43,132 will fall due in future years. The increase in Ukkadai as compared with the balance at the beginning of the year is composed chiefly of costs awarded in certain suits, for the recovery of which the necessary proceedings were instituted. Rs. 40,085 were outstanding in Alangudicheri and Papanád, in which estate

	RS.
§ Lakkavaram...	12,597
Vadapathimangalam	9,410
Alangudicheri	4,819
Nangavaram	4,450
Ukkadai	3,417
Other estates	9,226
Total ...	43,919

‖ Vadapathimangalam...	18,703
Ukkadai	4,248
Merangi	3,311
Other estates	6,160
Total ...	32,422

the slack collection was due chiefly to the poverty of the Purakudies who owed the money. In Singavanam many of the items are reported to have become barred prior to the assumption of management of the estate. The Collector of Vizagapatam has not explained the balance of Rs. 12,205 appertaining to Chípurupalle.

35. The following statement shows the debts due to the several estates which are reported to be irrecoverable :—

Estates.	Amount.			Grounds of remission.
	RS.	A.	P.	
Mádugula	284	12	0	The debtors possess no property.
Chidikada	69	1	2	
	345	13	7	
Kangundi	1,261	4	3	These debts have been repaid to the late zemindar.
	1,332	7	0	This amount was due from a vakil of the District Munsif's Court. It has been credited in adjustment of payment of fees due to the vakil by the late zemindar for conducting estate suits.
Total ...	2,939	8	10	
Vadapathimangalam ...	1,124	1	2	Remission of advances for seed and cultivation expenses granted in Fasli 1292 on account of lands left waste and loss of crops.
	30	0	0	Remission granted to the renter of a plantain garden on account of damages caused by the rains of 1884.
Total ...	1,154	1	2	
Alangudicheri	96	1	4	This amount was due from certain cultivators whose whereabouts are not known.
Papanád	1,508	1	5	These debts were barred by limitation before the assumption of the management of the estates by the Court of Wards.
Singavanam	127	7	0	
Kumaraswami Mudaliar's estate.	204	10	0	These amounts were erroneously shown as debts.
	34	12	5	
	283	5	9	
	608	11	3	The debtors possess no property.
	1,905	2	6	Barred by limitation.
	3,036	9	11	

The debts shown above will be written off the accounts.

36. Statement No. V-B shows the debts due by each of the nineteen estates. The balance at the beginning of the year amounted to Rs. 17,64,129. With the debts newly contracted or brought to account, and the interest which accrued during the year, the total came up to Rs. 18,80,450. Of this sum Rs. 3,34,487 were repaid and Rs. 3,216 struck off as erroneous, leaving a balance of Rs. 15,42,747 distributed among seventeen estates as shown in column 9 of the statement.

The amount shown against Ramnad comprises Rs. 21,537, the interest remaining to be paid, and Rs. 7,60,000, the balance of the loans from Government obtained in 1876 and 1878 amounting to Rs. 14,22,830. The income of Gandharvakóta being insufficient to repay the debt due by it, steps were taken to sell a portion of the estate, consisting of two villages and some home-farm land. There were, however, no bidders at the auction sale, and steps are therefore being taken to sell the home-farm lands in small lots to the local tenants, and the sale of one of the villages to the Avidayarkovil Tambiran is being negotiated. The other village is reported to be unsaleable at any reasonable price. A portion of the Ukkadai estate was also sold for the clearance of debts, but the full value not having been realised in the fasli, the debts were not discharged within the year. The ten villages in Singavanam, which were attached under a decree

obtained by one Arunachela Chetti in respect of a debt of Rs. 10,000, was during the year under report transferred to the Collector's management under section 326 of the Civil Procedure Code, but no remittance was made to the District Court as the dues were not all realised in the year. The appeal to the High Court against the decree obtained by Sinnya Rowthan for Rs. 47,516 was decided against the estate. Another suit, instituted by a third creditor for Rs. 12,000, was decided in the Sub-Court in favor of the estate, but on appeal by the plaintiffs the High Court have remanded it for retrial on its merits. The Rs. 60,301 shown against Mádugula are exclusive of the debts due to the Maharajah of Jeypore who has the usufructuary mortgage of the zemindari. Of the balance against Vadapathimangalam, Rs. 6,786 were actually paid in the year but not adjusted, pending registration of the receipt obtained from the creditor, and Rs. 3,177 have been since written off. Vádimitta has been, as stated above, leased to a Chetti for eleven years on condition of his clearing it of its liabilities. In Papanád debts were paid and adjusted in the year to the extent of Rs. 5,806, and Rs. 2,076 have since been adjusted by the sale of the jewels pledged as security. The balance against Shulagiri includes the sum of Rs. 35,000 due to Government. Of the balance against Nangavaram, Rs. 11,554 were paid off after the close of the Fasli. The amount shown against Kumaraswami Mudaliar's estate includes Rs. 20,806 due to the mortgagees of two villages. Steps have been taken to redeem a portion of one of them by the payment of Rs. 5,000. Sanction has been accorded to the writing off of the following amounts as recommended by the Collector of Tanjore :—

Vide paragraph 14.

	RS.	A.	P.
Velanganni—			
Amounts entered as due to two persons. These had already been repaid in the lifetime of the late proprietor	3,252	4	8
Mathur—			
Interest due on two debts, one of which was ordered to be written off by the Court of Wards and the other was remitted by the creditor	900	0	0
Total ...	4,152	4	8

37. Statement No. VI shows in detail the educational progress of the wards and their relations in Fasli 1294. They were forty-seven in number, forty-two of them being boys and five girls. The eldest son of the Parlákimedi zemindar has been placed in charge of nineteen villages in order that he may acquire an insight into the management of the estate. His younger brothers and the Chinna Kimedi and Jarada minors continued under Mr. Taylor's tuition. Mr. A. W. Sewart continues in charge of the Ramnad and Gandamanáyakanúr minors at Madras. Miss Thompson, the governess of the Urlám minor, resigned on 31st March 1885 on account of ill health. Miss Hadden has been in charge of the Kapileswarapuram ward's instruction. Mr. Baird was appointed in the year under report to be tutor to the Merangi minor, who required close observation. Thirty minors were attending school; about ten of them were reading up to the Middle School standard and seven in the Matriculation Classes. The progress of the minors was on the whole fair.

38. In the foregoing portion of the report the transactions of the following religious and charitable institutions in the Madura, Tinnevelly and Trichinopoly districts have not been treated :—

Ramnad—
- Devastanams or endowments of temples.
- Chattrams.
- Dharmamagamai or charitable institutions.

Kumarasami Mudaliar's estate—
- Endowments for charitable and religious purposes.

Peramur—
- Musiri chattram.

The endowments in Ramnad support forty-seven temples and thirty-one chattrams. To the former are attached 322 villages and to the latter 51. The extent of cultivation and the revenue demand for Fasli 1294 were as follows :—

	ACRES.	RS.
Devastanams	52,436	1,23,910
Chattrams	11,834	35,839

The Dharmamagamai funds consist of percentage deductions from the gross produce of wet lands and from the money rents annually charged on wet lands cultivated with dry products belonging to the estate proper. The purposes for which this fund is applied are—

(1) Pay of the Brahmin pundits attached to temples.
(2) Maintenance of Sanskrit boarding schools.
(3) Maintenance of the poor and infirm.
(4) Maintenance of native hakims or medical men.
(5) Contribution to the Local Fund hospital at Ramnad.
(6) Sanitation of the town.

In Kumarasami Mudaliar's estate the endowments are for charitable and religious purposes and consist of wet and dry lands and trees held on putta on Government land which last are scattered over the district. The area cultivated in Fasli 1294 was Acres 3,803, assessed at Rs. 8,827.

The endowments of the Peramur chattram consist of ryotwar lands yielding an income of about Rs. 500 and about 80 kalams of paddy.

39. The following statement gives the demand, collection and balance of all these endowments with the exception of that of the Peramur chattram. It is observed that the percentage of the balance to the demand is generally high :—

Districts.	Estates.	Demand.			Collection.			Balance.			Percentage of balance on demand.
		Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.	
1	2	3	4	5	6	7	8	9	10	11	12
	Ramnad.	RS.	RS.	RS	RS.	RS.	RS.	RS.	RS.	RS.	
Madura ..	Devastanams .	54,165	1,23,910	1,78,075	18,457	1,05,055	1,23,512	35,708	18,855	54,563	30·64
	Chattrams ..	22,695	35,839	58,534	7,958	27,465	35,423	14,737	8,374	23,111	39·48
	Dharmamagamai.	17,618	17,482	35,100	10,039	9,842	19,881	7,579	7,640	15,219	43·35
Tinnevelly..	Kumarasami Mudaliar's estate.	10,841	8,827	19,668	3,114	5,341	8,455	7,727	3,486	11,213	57·01

40. Of the balance shown above, sanction will be accorded to the writing off of the following amounts as recommended by the Collectors :—

	RS.	A.	P.
Ramnad ... Devastanams	4,825	9	11
Ramnad ... Chattrams	2,816	6	11
Ramnad ... Dharmamagamai	454	5	8
Kumarasami Mudaliar's estate	3,086	15	0
Peramur chattram	3	4	0

41. The subjoined statement shows the financial transactions of the above institutions :—

—	Opening balance.	Receipts.	Total.	Charges.	Closing balance.
	RS.	RS.	RS.	RS.	RS.
Ramnad .. Devastanams	1,55,155	1,37,871	3,23,026	1,06,758	2,16,268
Ramnad .. Chattrams	70,887	35,945	1,06,832	33,433	73,399
Ramnad .. Dharmamagamai	13,071	19,894	32,965	14,424	18,541
Kumarasami Mudaliar's estate	2,258	8,439	10,697	8,258	2,439
Peramur chattram	600	492	1,092	505	587

42. *General remarks.*—The survey and demarcation of the Parlákimedi estate having been completed, its settlement is under contemplation. The survey of the Kesanakurru estate was completed in the year, but the office work in connection therewith remained in arrears. The survey party was moved to Kapileswarapuram and work was in progress there at the end of the year. In Ramnad six plots, measuring 2,786 acres, were converted into fuel reserves and fenced all round. 107,121 trees were planted over 71 acres, a lakh of them being palmyras. The conservancy of the tracts is reported to have had a good effect in increasing the number of the indigenous odai trees. The Gandamanáyakanúr forests continued under the charge of the District Forest-officer, the profits of the year amounting to Rs. 2,075 as against Rs. 1,532 in Fasli 1293. The lands fit for cultivation in the Warsanad valley were selected and set apart for extension in that direction. The forests of the Kangundi estate, which cover a large area, were brought under the operation of the Forest Act, and placed under the management of the District Forest Officer.

43. *Alienations.*—Of the estates under management at the end of fasli 1294, only twenty-four are zemindaris. There have been no alienations subsequent to the permanent settlement in the Gandamanáyakanúr estate ; Kapileswarapuram has since been ordered to be handed over to the proprietrix, and reports are still due from Collectors in respect of the eight estates noted in the margin. The orders passed from time to time in regard to the alienations in the remaining fourteen estates are summarized below.

Chinna Kimedi.	Chidikada.
Dhárákót.	Chípurupalle.
Meranghi.	Naduvapalle.
Madugula.	Gandharvakóta.

44. *Parlákimedi.*—The alienations in this estate were investigated and settled in 1834 by Mr. Russell. The nature of the settlement is given in paragraph 84 of the Court's Proceedings, dated 1st September 1880, No. 1256.

45. *Chinna Kimedi.*—Some account is given in paragraph 4 of the Court's Proceedings, dated 9th January 1884, No. 44, but the Collector's full report has not yet been received.

46. *Jarada.*—The alienations in this estate were 169 in number, comprising 1,083·85 acres, assessed at Rs. 4,013. In thirteen cases the resumption of the inams was barred by limitation when the estate came under the management of the Court. Seven of these inams have been ordered to be separated from the estate under the provisions of Act I of 1876. This effects a saving to the estate of Rs. 8-11-3. In the other six cases the existing kattubadi or quit-rent was continued as it was in excess of the proportionate peishcush payable upon the lands. A grant of 44 acres of jungle land, assessed at Rs. 220, which was given as an agraharam to ten persons in 1860 on the occasion of a lunar eclipse, subject to a kattubadi of Rs. 50 per annum, was in consideration of the expenditure incurred by them in clearing jungles and bringing the lands under cultivation, continued at a small addition of Rs. 10 to the quit-rent already paid. The remaining alienations are classified as shown in the margin. In eleven of these cases falling under the latter two classes and comprising an area of 49

—	Number.	Extent.	Assessment.	Kattubadi.	Peishcush.
		ACS.	RS. A. P.	RS. A. P.	RS. A. P.
Cases in which the existing kattubadi was continued	6	11·26	59 0 0	8 8 0	5 4 9
Cases in which no kattubadi was paid	4	12·56	50 0 0	..	4 13 9
Cases in which the kattubadi was less than the proportionate peishcush.	3	17·42	79 0 0	3 9 0	7 6 6

Court of Wards' Proceedings, dated 14th March 1885, No. 867.

—	Number.	Extent.	Assessment.	Kattubadi.
		ACS.	RS. A. P.	RS. A. P.
Endowments to temples ..	27	176·41	972 0 0	14 8 0
Village service	119	277·92	1,255 0 0	325 0 0
Service to the zemindari ..		544·28	1,378 0 0	
Total ..	146	998·61	3,605 0 0	339 8 0

acres, assessed at Rs. 228, and charged with a kattubadi of Rs. 16, the lands have been ordered to be resumed, thus effecting a gain to the estate of Rs. 212 per annum. The remaining alienations will be continued on their existing tenure so long as the services for which they were granted are necessary and are duly performed.

Court of Wards' Proceedings, dated 20th July 1886, No. 864.

47. *Urlám.*—The alienations in this estate were seven in number, all service inams paying no kattubadi.

		Assessment.		
	ACRES.	RS.	A.	P.
1 Village magistrate	9·50	43	0	0
1 Shroff	3·50	13	0	0
1 Goldsmith	5·25	30	0	0
1 Potter	1·00	5	0	0
3 Nayakaram service	22·04	157	8	0
Total ...	41·29	248	8	0

The inams in the first four cases have been continued, as the services for which they were granted are still performed and are said to be necessary. Those in the last case appear to have been granted for extending cultivation in the village and for collecting the landlord's share of rent. The latter service is still being performed and the continuance of the inam has been sanctioned as recommended by the Collector, a small quit-rent of from 3 to 4 Rupees in each case being imposed to preserve the right of the estate to resume the inams. The total quit-rent comes to Rs. 10-8-0.

Proceedings, dated 14th July 1885, No. 2096.

48. *Pandur-Mallavaram.*—The number of alienations in this estate was forty-two, covering an area of 350·84 acres, assessed at Rs. 1,651. Eight of these paid a total quit-rent of Rs. 14-6-0, while the rest were free. In thirty-one cases, aggregating 303·90 acres liable to an assessment of Rs. 1,527, the right to resume the inams was barred long before the estate was sub-divided and granted to the ward's father as a gift. Further information has been called for in six of these cases and proportionate peishcush, amounting to Rs. 147-14-3, has been ordered to be imposed in the remaining twenty-five. Four cases of personal grants affecting 20·40 acres, assessed at Rs. 66, and paying no quit-rent were reported to be resumable. In one case the inam merely appeared in the accounts, but had no real existence, and it was therefore ordered to be struck off the accounts. The remaining inams have been ordered to be resumed, two as they were recent encroachments, and the third as it was a recent grant unsupported by documentary evidence.

Extent. ACS.	Assessment. RS.
4	3

Extent. ACS.	Assessment. RS.
6·16	3

The remaining seven cases were service inams paying no rent to the estate. In two of them the lands were unoccupied and they have therefore been ordered to be struck off the accounts and incorporated with jerayati land. In another case, an area of 30 cents claimed by a washerman was found to be a recent encroachment, and in two others which were granted for the service of playing music before the village goddess, the lands were in the enjoyment of the daughter-in-law of the original grantee, while Rs. 5 were annually granted for this service from estate funds. These have been ordered to be resumed. Acres 1·19 which appear to have been granted more than 130 years ago for temple service have been allowed to be enjoyed free so long as the service is performed, and Acres 9·49 enjoyed by a shroff have been continued on payment by him of a quit-rent of Rs. 2 per annum. The net result is that the revenue has been increased by Rs. 82-8-0, while the peishcush has been diminished by Rs. 147-14-3, and that 10 acres have been resumed and incorporated with jerayati land.

Extent. ACS.	Assessment. RS.
3·56	16

49. *Śrípuram.*—Twenty-one personal inams, the resumption of which was barred, have been ordered to be separated from the estate under Act I of 1876. They comprise 86·42 acres liable to an assessment of Rs. 566 and the proportionate peishcush amounts to Rs. 291-12-8.

Proceedings, dated 14th July 1885, No. 2096.

In five other cases the right to resume had not expired. In four of them the grants were made by the villagers without authority. In the fifth case the grant was reported to have been made twenty-two years previously by the late proprietor and to be resumable at the pleasure of the grantor. The inamdar died more than six years ago and his son did not produce the original document. These grants comprise 8·86 acres, assessed at Rs. 57, two of which paid a quit-rent of Rs. 6-2-6. They have all been ordered to be resumed.

There were seventy service inams consisting of 163·98 acres, assessed at Rs. 1,125-2-5. Thirty-eight of them have been resumed as the services for which they were granted were unnecessary, making thus an addition of Rs. 725-2-2 to the revenue of the estate. In thirty-one cases the service was necessary, and the alienations have been allowed to stand; but in fifteen of them the kattubadi has been increased as the inamdars have other sources of income either money grants or other inams. The total increase amounts to Rs. 102-0-8. In the remaining one case the inamdar was a potter bound to supply materials for the repair of sluices, but the service having been discontinued by him, arrangements were made with another potter and a suit was instituted in the Rajam District Munsif's Court to eject the defaulting potter. The district munsif found that the plaintiff failed to prove that it was a service inam, and the District Court confirmed his judgment on appeal. It was not considered advisable to prefer a second appeal to the High Court, and as the land was only 66 cents * in extent, the Court of Wards did not consider it worth while to apportion on this small area the proportionate part of the peishcush paid on the whole zemindari.

	RS.	A.	P.
Kattubadi paid	49	3	2
Assessment now charged	774	5	4

	RS.	A.	P.
* Kattubadi	1	7	6
Assessment	4	0	0

The net result is that the revenue has increased by Rs. 884-2-10 (878-0-4), while the peishcush payable to Government has been reduced by Rs. 291-12-8.

Court of Wards Procs., dated 21st July 1884, No. 2489.
Do. ,, 20th March 1885, ,, 934.

50. *Lakkavaram.*—Sixty-seven alienations, involving 301·40 acres, bearing an assessment of Rs. 494-9-6, have been detached from the zemindari under Madras Act I of 1876, as their resumption was barred several years ago. This would reduce the peishcush payable by the estate by Rs. 264-6-0. In twenty-three cases the alienations consisted of encroachments upon poramboke lands, measuring 122 acres, assessable at Rs. 134. These have been resumed and fully assessed to the estate.

A grant of 4 acres, assessed at Rs. 8, was made in fasli 1269 during the minority of the late proprietor and before the estate was taken under the Court's management. But as it was made for the spiritual benefit of the late proprietor's father at the first anniversary of his death, the Court, out of consideration for the feelings of their ward's family, have continued the grant, subject to a small kattubadi (about $\frac{1}{16}$ of the assessment) which was imposed with a view to keep alive the zemindar's title to resume, should he think fit to do so after he attains his majority.

The service inams were forty-three in number, comprising 275·70 acres, assessed at Rs. 437-2-5. They were all free grants. One of them has been resumed as the temple for which it was granted was in a ruined condition and no worship was performed. The others will be continued so long as the services are necessary and are duly rendered. But the Court have directed that in all these cases the inamdars should be required to pay a pepper-corn rent of about 4 annas each per annum not only to keep alive the rights of the proprietor, but also to ensure that the grants are duly recorded as service inams in the estate accounts.

Extent. ACS.	Assessment. RS. A. P.
0·40	0 12 10

51. *Kangundi.*—This estate came under the Court's management in June 1883. The alienations are 253 in number; final orders have been passed only in 22 cases; the others were referred to the Collector for further report and his reply recently received is under disposal. Three grants of lands made in September 1878 to an accountant for meritorious services will be continued during the term of his life, subject to the payment of the present kattubadi of Rs. 32-2-8. Two other personal grants, involving 12·48 acres, assessed at Rs. 41-2-3, have been ordered to be fully assessed. Of the service inams, four grants* made for the up keep of tanks and four † others given for village service will be continued rent free so long as the objects for which they were granted are fulfilled. Nine kattubadi inams ‡ have been resumed and charged 60 per cent. of their assessment as the services for which they were granted were not performed.

Court of Wards' Proceedings, dated 2nd September 1884, No. 3072.

163·58 acres assessed at Rs. 258-13-10.

* 15·83 acres asssessed at Rs. 113-8-4.
† 22·61 do. at Rs. 54-12-5.

‡ 45·71 acres assessed at Rs 75-6-1.

52. *Gandharvakóta.*—In April 1884 the Collector of Tanjore submitted a rough list of 165 alienations in this estate, and promised to submit detailed proposals after full inquiry. The report has not yet been received.

53. *Papanád.*—There were in all forty-one alienations, of which twenty were for temple service and ten for personal service. The extent of inams granted for temple service amounted to 245·84 acres, paying a kattubadi of Rs. 29-0-8. Four of these inams have been ordered to be continued as the services in the temples were considered necessary and were regularly performed. In two of these cases, however, the extent was found to be 21·15 acres more than that entered in the paimash accounts, and the excess has been ordered to be fully assessed. Seven temple inams measuring 13·2 acres and charged with a kattubadi of Annas 7-7, have been resumed, and in the remaining nine cases money allowances have been substituted and the inams fully assessed. A similar arrangement was made in regard to a small extent of inam (·71 acres paying a kattubadi of Annas 7-10) granted for offering payers to Nagore Mira Saheb and feeding Mahomedans annually, a money allowance of Rs. 2 being granted in lieu of the land which was resumed. Acres 67·19 attached to the Papanád chattrams and paying a kattubadi of Rs. 30-7-6 have been ordered to be continued so long as the charity is maintained.

Court of Wards' Procs., dated 21st July 1885, No. 2164.

Extent 132·11 acres exclusive of excess; kattubadi Rs. 11-12-0.

		Acs.
Extent		79·38
	Rs.	A. P.
Kattubadi	16	13 1
Allowance	172	0 0

Of the ten inams granted for personal service, eight will be continued so long as the services which are necessary are performed, the area involved being 15·87 acres charged with a kattubadi of Rs. 1-5-11. The kattubadi has, however, been ordered to be raised to one anna in the rupee of the assessment. The remaining two inams comprising 4·81 acres have been resumed. Of the remaining eleven alienations, two comprising 62·54 acres and paying a kattubadi of Rs. 5-11-11 have been ordered to be separated from the zemindari as their resumption was barred by limitation. In another case, 40·25 acres of inams granted by the late Zemindar for the maintenance of his brother have been ordered to be continued for life subject to the payment of the existing kattubadi of Rs. 1-2-11. The maintenance allowance of the brother which was fixed at Rs. 30 per mensem in ignorance of this grant has been reduced to Rs. 20 a month. Four other cases in which the right to resume is reported to be barred are under inquiry. Two inams comprising 179·9 acres, paying a kattubadi of Rs. 72·34 have reverted to the estate for want of heirs, while a third involving 11·78 acres, which was granted six years ago, has been ordered to be resumed. In the remaining case involving 7·6 acres, subject to a kattubadi of Annas 2-7, a summary suit has been filed as the present holder has objected to the resumption and refused to pay melvaram to the estate.

54. *Singavanam.*—Four villages were alienated by sales under court decrees. Two of them measuring 1464·4 acres and assessed at Rs. 2,886-12-5 were sold in 1877 in execution of decrees obtained by one Arunachella Chetty against the late Zemindar. A suit has been ordered to be filed for the recovery of these villages as they were purchased by the Mudukur Zemindar for the Singavanam Zemindar under a private arrangement between them. Two other villages comprising acres 462·2 were sold in execution of decrees passed against a relation to whom the lands were granted apparently for maintenance. Information has been called for as to the date when the sale took place in view to determine whether the right to resume and fully assess the villages is barred. If the right is barred, proportionate peishcush will be imposed.

Court of Wards' Proceedings, dated 23rd January 1886, No. 105.

An inam of 483·75 acres, assessed at Rs. 920-8-6 and paying a kattubadi of Rs. 40-14-0, has been continued as it was granted more than fifty-five years ago for maintenance by a former Zemindar in favor of a younger son, and is now enjoyed by the son of the grantee.

A grant of 85 cents, assessed at Rs. 6 and paying a kattubadi of Annas 9-2, has been ordered to be separated from the zemindari. The grant was made in 1812.

Further information has been called for in respect of an inam of 1·94 acres which was granted to a Brahmin who has left the lands waste for more than ten years and has been living at Rámesvaram.

Eight grants aggregating 365·18 acres, assessed at Rs. 775, made in favor of religious institutions, and four others comprising 5·18 acres, assessed at Rs. 18, given for village service, will be continued as the service is in every case reported to be necessary. Four of them are free, three pay a kattubadi of Rs. 99-8-8, and the remaining five are *Ardhamanyam* grants, *i.e.*, subject to payment of half the melvaram (Rs. 9-8-0).

55. *Ramnad.*—This estate came under management in 1873. Since then up to 1882, $104\frac{3}{16}$ villages forming part of the alienations made subsequent to the permanent settlement were recovered either on the expiry of the leases or under court's decrees. Fourteen villages forming the Palayampatti and Pandalgudi divisions, being the largest of the alienations made in favor of Ponnusawmi Tevar, were, under a court decree, formed into a separate division on which the peishcush was duly apportioned. The remaining alienations left for disposal were as follows:—

G.O., dated 22nd October 1884, No. 1171.
Court of Wards' Proceedings, dated 22nd June 1885, Mis. No. 5814.
Court of Wards' Proceedings, dated 14th July 1885, No. 2095.
Court of Wards' Proceedings, dated 12th May 1886, No. 564.

	Villages.
Permanent leases	85
Leases for definite periods	$130\frac{3}{4}$
Villages granted for the maintenance of temples	$13\frac{3}{16}$
Chattrams	$6\frac{1}{2}$
Matams	2
Religious Brahmins	$85\frac{13}{32}$
Dancer	1
Total ...	$323\frac{27}{32}$

Of the permanently leased villages, twenty-three form a separate division known as Pidarenthal mahanam. In 1843, the succession to the estate was the subject of litigation between Muthuvirayi Nachiar, the adoptive mother of Ramasami Setupathy, and Parvatha Vardhani Nachiar, the adoptive mother of the late Zemindar, Muthuramalinga Setupathy. A compromise was, however, effected between the parties in 1847 by which the plaintiff relinquished her claims and recognized Muthuramalinga Setupathy as the rightful heir, and the defendant in consideration thereof granted to the plaintiff for her life-time and for the life-time of her foster son, Sivasami Tevar, and of his heirs after him, the villages in question. Their peishcush was to be paid to the

Zemindar at the rate adopted in the Sanad, and was fixed by the civil court at Rs. 2,793-3-9 per annum. After the death of Sivasami Tevar the villages passed into the possession of Muthudorasawmi Tevar, who was declared by the Privy Council to be his heir, but were subsequently attached and sold in execution of court decrees for debts incurred by him and his mother, and the villages are now in the possession of the purchasers at the court sale. As the heirs of Sivasami Tevar had only a life interest in the villages, and any alienations by sale on account of their debts could not affect the reversionary right of the Zemindar, and as the villages were already paying their proportionate peishcush, no steps were taken to set aside the court sale or to separate the villages from the zemindari. The same course has, for the same reason, been adopted in respect of another village which had been given to Sivasami Tevar on perpetual lease to be enjoyed by him and his heirs during their life-time, but which was subsequently sold by the civil courts in satisfaction of certain debts due by him. The favorable rent paid on the village is Rs. 378-0-9 or 56 per cent. of the average income. Two villages which were granted in 1863 for maintenance, free of rent, have been ordered to be separated from the zemindari under Act I of 1876 after an unsuccessful attempt to recover them by suit. The suit failed as the grant was one made before the minor was conceived, when the Zemindar was competent to make an absolute grant—Court's Proceedings, 22nd September 1883, Mis. No. 8047. Excluding the twenty-six villages mentioned above, there remained fifty-nine villages granted on permanent leases. In some of these the rent was nearly equal to the income, but in the majority of cases the kattubadi was low and the leases consequently not beneficial to the estate. To test the validity of these grants, three villages were selected, besides some grants of wet lands, for the recovery of which suits were filed in 1883. Two of the suits were compromised, the lessees agreeing to limit the terms of the leases to forty years, to pay the costs of the suit, and to have the rent increased. The remaining two suits were decided against the estate on the grounds (1) that the leases were given for reclamation of waste, &c., and were therefore within the competence of Parvatha Vardhani Nachiar to grant; (2) that they were ratified by the late Zemindar, and (3) that their resumption was barred by limitation before the death of the Zemindar. In consequence of this decision, no steps were taken to resume the leases in eleven other cases in which they were confirmed by the late Zemindar as in the two cases mentioned above. In the remaining forty-five cases, there has been no such ratification, and suits have therefore been ordered to be filed in two typical cases.

The leases for definite periods comprised $130\frac{3}{4}$ villages granted for periods varying from fifteen to forty years. Twelve villages have been recovered, ten of them under court's decrees cancelling the leases, one as the lessee failed to fulfil the conditions of the lease, and the twelfth was purchased on behalf of the estate at a court sale held in execution of a decree obtained against the lessee for arrears of rent. In ten villages the rent has been enhanced, but in regard to twenty-two others nothing could be done as the lease could not be proved to be unbeneficial to the estate. In the case of the remaining $96\frac{3}{4}$ villages the leases were granted for the following purposes:—

(1) Keeping tanks and channels in repair.
(2) Reclaiming and cultivating waste lands.
(3) Improving the village and increasing its revenue in course of time.
(4) Securing a fixed income in all seasons, whether the lands were cultivated or not.

In all these cases the rent now paid is above the average income taken for calculating the poruppu or favorable rent at the time of the lease. In $26\frac{3}{4}$ villages it is above, in 14 nearly equal to, and in the remaining 56 less than the income as now ascertained. In these circumstances, it was not considered desirable to impeach the leases as unbeneficial to the estate. So far as has been ascertained, the value of the repairs executed by the lessees to the irrigation works of twenty-three villages is either equal to or above the amount of estimate entered in the lease bonds, while in ten villages a portion only of the promised repairs has been carried out. In most of the cases, however, there is ample time for the lessees to carry out the improvements specified in the lease bonds, and steps are being taken to ensure that the terms of the lease are duly enforced.

The grants to temples, chattrams, and matams will be continued so long as the services for which they were granted are properly performed. The village shown as a dancer's inam is stated to have been granted not so much for service as for the reclamation and improvement of the lands, and the village was accordingly ordered to be treated as held on a permanent lease.

The grants to religious Brahmins known as the ninety-six Dharmasanams comprise $85\frac{1}{3}\frac{3}{2}$ villages. Final orders have been passed in the case of $64\frac{1}{16}$ villages, and the remaining $21\frac{1}{3}\frac{1}{2}$ are under disposal. Of the former, $23\frac{2}{4}\frac{9}{8}$ villages have passed out of the possession of the original grantees and their descendants. In the case of two villages, the poruppu or favorable rent exceeds the average income and has not, therefore, been increased. In the other case it was found, after full inquiry, that there was no chance of successfully contesting any of the alienations, and it was therefore directed that the poruppu should be increased by one-fourth of the difference between the present poruppu, and the average income derived from each village during Faslis 1289—93 (1879—84). The villages which are still in the possession of the family of the original grantees are $40\frac{1}{4}$ in number. In some cases the lands have been mortgaged to others, the right to resume possession on the repayment of the debts being retained. In all these cases no interference is at present possible.

56. *Vádimitta.*—Two personal inams comprising 31·96 acres and paying a kattubadi of Rs. 5-1-4 have been ordered to be resumed and fully assessed. An extent of 81 cents granted as a gift on the occasion of the funeral ceremonies of a former Zemindar has been continued to the heirs of the donee, a small quit-rent being levied to keep alive the Zemindar's title. In four cases the alienations were made to members of the proprietor's family who were entitled to claim a share in the estate which was held by the civil courts to be partible. Under the terms of the grant the grantees relinquished their claims to the estate and were allowed to enjoy the lands free of assessment. In these circumstances the alienations have not been separated from the estate, but to keep alive the Zemindar's title a pepper-corn rent of one anna on each holding has been imposed. The only service inam in this estate consists of 24 cents, assessed at Annas 4-8. It was granted for the collection of rent for the proprietor, and will be continued so long as the service is necessary and is duly rendered.

Court of Wards' Proceedings, dated 8th July 1884, Mis. No. 6222.
Court of Wards' Proceedings, dated 18th March 1885, Mis. No. 2605.

Acres 46·72, assessed at Rs. 366-8-0, and other lands yielding an income of Rs. 125.

57. *Metrothi.*—In eight cases lands measuring 456·5 acres, assessed at Rs. 479-12-0, were granted free of assessment to certain relations of the poligar for their maintenance. The grant in one case measuring 40·95 acres, assessed at Rs. 34-6-9, has been resumed since the assumption of management by the Court of Wards on the death of the grantee—the grandmother of the late poligar. His paternal aunt who enjoyed 11·46 acres, assessed at Rs. 8-13-0, has surrendered the inam in return for a monthly allowance of Rs. 6. Acres 110·72, assessed at Rs. 134-5-10, which were assigned to the minor's uncle for maintenance, have been continued to him on condition of paying a quit-rent of Re. 1 to preserve the minor's title to the land. In the remaining five cases, acres 293·37, assessed at Rs. 302-3-3, were enjoyed by certain distant relations of the poligar who had no claims on the estate for maintenance. In four of these cases the lands have been ordered to be granted on putta to the existing holders on payment of full assessment. In the fifth case,* the holder is unwilling to accede to the above arrangement or to surrender his lands. The Collector has been requested to take steps to oust him by a revenue suit.

Court of Wards' Proceedings, dated 17th July 1885, No. 2126.

	Assessment.		
ACS.	RS.	A.	P.
* 18·98	16	8	11

The alienations made for service were twenty-one in number, comprising 326·65 acres, assessed at Rs. 326-10-7. In six cases involving 70·3 acres, the inams were granted on putta by the late poligar to persons who perform no service. They have been ordered to pay the full assessment to the office-holders, the lands being entered in the accounts as service inams. A village maniam service inam measuring 7·64 acres, assessed at Rs. 7-7-8, which was alienated by way of gift about thirty years ago, has

been ordered to be resumed and made over to the maniam. In another case, an inam of 3·82 acres granted in lieu of service maniam taken up for the excavation of a tank has been continued, the land taken up being transferred to poramboke. In the remaining thirteen cases no service is being rendered, and the lands will therefore be charged full assessment.

In two cases 11·59 acres, assessed at Rs. 14-4-6, attached to the home-farm land were reported to be in the enjoyment of certain ryots who pleaded that the lands had been sold to them by the late poligar. As the ryots held no title-deeds, the Collector was desired to issue puttas on full assessment. Some ryots holding puttas for certain lands (acres 3,126·67,) assessed at Rs. 3,851-14-11, were granted a yearly remission of Rs. 679-6-10 by the late poligar. As no reason was assigned for continuing the remission it was ordered to be stopped. The financial results of the proposals was an increase of the minor's revenue by Rs. 543-7-9.

58. *Erumaipati* cum *Palayapalayam.*—The alienations in this estate were disposed of in 1881. They were seven in number, classified as shown in the margin. The personal inams were granted in 1809 and 1847 and their resumption was barred long before the estate came under management. The proportionate peishcush in these cases amounts to Rs. 23-4-9. The service inams were continued, as the services are necessary and are duly performed. In the last case, it appeared from an agreement executed on 21st January 1805 by the mittadar of Tusur, of which Palayapalayam formerly formed a portion, that owing to complaints of heavy assessment on the part of the puttadar, a settlement was come to under a Panchayat by which the puttadar was allowed to enjoy acres 4·89 of land free of assessment in consideration of the remaining lands in his putta being given up to the mittadar. The right of resumption in this case was also held to be barred.

Court of Wards' Proceedings, 18th February 1880, No. 1936.
Do. 15th July 1881, Mis. No. 6810.

	No.	Extent. ACS.	Assessment. RS. A. P.
Personal	3	8·10	24 2 9
Temple service	2	9·88	29 14 1
Toty service	1	6·48	11 6 3
For consideration ..	1	4·89	30 6 11
Total ..	7	29·35	95 14 0

59. *Shulagiri.*—There were eleven personal inams comprising 750 acres, assessed at Rs. 1,089-2-1, the resumption of which was barred by lapse of time. In one case a village containing 368 acres, assessed at Rs. 501-7-4, was granted on a favorable rent of Rs. 140 per annum in 1827. In 1867 the rent was raised to Rs. 300, which is considerably in excess of the proportionate peishcush chargeable on the village, viz., Rs. 87-5-11. The village was therefore ordered to be continued on the existing kattubadi (quit-rent).

Court of Wards' Proceedings, 23rd July 1885, No. 2177.

Proportionate peishcush has been charged in the remaining ten cases, with the result that the peishcush of the estate has been reduced by Rs. 102-6-4.

The alienations, the resumption of which was not barred, were forty in number, comprising acres 4,462·65, assessed at Rs. 4,840-4-6. One is a life grant consisting of 291 acres, assessed at Rs. 419-14-2, made by the late poligar in 1878 for the maintenance of a relation whom the estate was bound to support. In another case (39·35 acres, assessed at Rs. 55-0-9) the quit-rent paid exceeds the assessment by Annas 7-3. In four others involving 53·79 acres, assessed at Rs. 48-7-3, the quit-rent actually paid, viz., Rs. 37-0-5, varies from $\frac{1}{2}$ to $\frac{7}{8}$ of the full assessment, and it was considered undesirable to resume the inams. An inam (2·70 acres, assessed at Rs. 16-4-8), granted by the late poligar at the time of his mother's death has been continued out of consideration for the feelings of the poligar's family, subject to the payment of quit-rent amounting to one-third of the assessment. In seven cases, the alienations comprising 22·63 acres, assessed at Rs. 52-11-11, have been ordered to be resumed. The fourteen cases above referred to comprise 409·47 acres, assessed at Rs. 592-6-9. In the remaining twenty-six cases, villages or portions of villages comprising acres 4,053·18 and liable to an assessment of Rs. 4,247-13-9 appear to have been granted on a favorable rent either on permanent leases or progressive cowles with a view to bringing the lands under cultivation. Further information was called for regarding their grants and has since been received. The matter will be separately disposed of.

There were nineteen service inams comprising 1,165·06 acres, assessed at Rs. 1,095-10-2. Six of them involving 282·78 acres, assessed at Rs. 266-3-10, were continued as the service was necessary and was duly performed. In two of these cases a quit-rent of Rs. 48-15-0 is already charged and a small kattubadi of one or two annas is being levied in three other cases. In the remaining thirteen cases the inams were ordered to be resumed and fully assessed, as the services for which they were granted were reported to be unnecessary. This has raised the revenue on the lands from Rs. 407-8-8 to Rs. 829-6-4.

60. The Collectors' reports are submitted as an enclosure; the report of the manager of the Ramnad estate is interesting.

APPENDICES.

No. I.—STATEMENT showing the age of the wards and the time during which the estates have been under management.

Districts.	Estates.	Government Order by which the estates came under the management of the Court of Wards.	The time during which the estates have been under the COURT'S management. YRS. M.	Age of the wards at the end of the fasli. YRS. M. D.	The year in which the ward will attain majority.
1	2	3	4	5	6
Ganjam ..	Pârlâkimedi	July 1830	54 11	(a) 55 0 0	..
	Chinna Kimedi	No. 2188, 27th Dec. 1876.	8 6	16 0 6	June 1890.
	Jarada	,, 2454, 19th July 1880.	4 11	14 1 26	May 1892.
	Urlâm	,, 740, 27th Mar. 1879 ..	6 3	16 5 17	January 1890.
	Dhârâkôt	,, 149, 6th Feb. 1885 ..	0 5	9 8 23	September 1897.
Vizagapatam	Merangi	,, 3042, 25th Nov. 1869.	15 7	17 4 28	1st February 1889.
	Pandur-Mallavaram ..	,, 2036, 19th June 1877.	8 0	(b) 21 3 0	1st April 1885.
	Madugula	,, 3087, 9th Oct. 1877..	7 9	(c) 59 0 0	..
	Chidikada-Jagannadhapuram.	,, 2930, 25th Sept. 1877.	7 9	(d) 45 6 28	..
	Srîpuram	,, 1449, 5th Sept. 1878.	6 10	10 10 5	16th August 1895.
	Chîpurupalle	,, 510, 13th May 1882 ..	3 3	(d) 47 0 0	..
Godâvari ..	Lakkavaram	,, 2291, 15th Dec. 1879.	5 8	9 2 16	April 1897.
	Kapileswarapuram and Kesanakurru.	,, 2661, 27th Sept. 1869.	15 9	(d) 23 0 0	..
	Nadavapalle	,, 222, 20th Feb. 1885 ..	0 5	17 7 0	November 1888.
Cuddapah ..	Chittecherla	,, 1381, 29th Sept. 1876.	8 9	16 4 0	February 1890.
North Arcot .	Kangundi	,, 435, 11th April 1883.	2 3	15 11 0	August 1890.
Tanjore ..	Ukkadai	,, 1471, 12th July 1879.	6 0	13 0 0	July 1893.
	Velanganni	,, 2179, 15th Nov. 1879.	5 8	19 0 18	12th June 1887.
	Gandharvakôta	,, 493, 9th Mar. 1881 ..	4 4	11 6 20	11th December 1894.
	Vadapathimangalam ..	,, 1285, 29th Aug. 1881.	3 10	15 0 0	7th March 1891.
	Alangudicheri	,, 1263, 25th Aug. 1881.	3 10	18 7 24	7th November 1887.
	Mathûr	,, 1292, 20th Nov. 1882.	2 7	13 10 0	6th September 1892.
	Papanâd	,, 290, 13th Mar. 1882.	3 4	18 10 0	5th September 1887.
	Singavanam	,, 159, 1st Feb. 1884 ..	1 5	12 2 15	15th March 1895.
	Tiruvalanjuli	,, 531, 5th May 1885 ..	0 2	(e) 40 11 0	..
	Tyagasamudram ..	,, 524, 4th May 1885 ..	0 2	15 4 17	February 1891.
Trichinopoly.	Peramur	,, 2985, 30th Nov. 1868.	16 7	(a) 37 0 0	..
	Nangavaram	,, 1545, 18th Nov. 1880.	4 7	10 8 0	31st October 1895.
Madura ..	Ramnad	,, 319, 15th Mar. 1873.	12 3	16 8 0	October 1889.
	Gandamanâyakanûr ..	,, 2264, 27th Sept. 1867.	17 9	18 5 0	24th January 1888.
	Vadagarai	,, 1651, 7th Nov. 1881 .	3 8	11 6 0	24th December 1894.
Tinnevelly ..	Vâdimitta	,, 2183, 17th Nov. 1879.	5 7	12 6 0	7th January 1894.
	M. D. Kumaraswami Mudaliar's estate.	,, 1399, 20th Sept. 1881.	3 9	19 1 0	10th June 1887.
Coimbatore ..	Metrothi	,, 860, 14th July 1883.	1 11	4 6 0	8th January 1901.
Salem ..	Erumaipati and Palaiyapala yam.	,, 694, 5th June 1874 ..	11 1	(a) 34 0 0	..
	Shulagiri	,, 326, 5th Mar. 1883 ..	2 4	3 0 0	March 1902.
South Canara	B. Sarvothama Row's estate.	,, 1230, 14th Aug. 1875.	9 11	14 7 0	December 1891.
Malabar ..	Kavalpara	,, 1187, 9th Aug. 1872 .	12 11	19 0 0	May 1887.
	Mangara	,, 3341, 3rd Dec. 1877 .	7 7	19 0 0	June 1887.
	Bhimbalan	,, 122, 2nd Feb. 1880 ..	5 5	(e) 32 0 0	..

(a) The ward is an imbecile.
(b) The estate has since been handed over to the proprietor.
(c) Until the close of fasli 1294, the two widows of the late zemindar were recognised as the proprietresses of the zemindari, pending the decision of the Civil Courts on the validity of an adoption set up by the senior widow. The High Court having lately decided that the adoption was valid, the management by the Court of Wards has been continued on behalf of the minor adopted son.
(d) In these cases the wards were females who were unable to manage their estates. The last has since been declared fit to assume charge of her property, and it is about to be restored to her.
(e) The ward is a lunatic.

No. II-A.—STATEMENT showing the number of villages and the proportion of cultivation to holdings in the estates under the management of the Court of Wards for fasli 1294.

Districts.	Estates.	Number of villages.					Fasli 1293.			Fasli 1294.		
		Ryotwari or joint rent.	Money rent.	Rent in kind.	Inam or shrotriem.	Total.	Holdings.	Actual cultivation.	Percentage of cultivation of holdings.	Holdings.	Actual cultivation.	Percentage of cultivation to holdings.
1	2	3	4	5	6	7	8	9	10	11	12	13
Ganjam	Parlákimedi	507	..	..	390	897	ACS. 112,656	ACS. 111,866	99·3	ACS. 112,742	ACS. 107,651	95·5
	Chinna Kimedi	58	26	..	74	158	12,360	12,086	97·8	9,040	8,383	92·7
	Jarada	24	7	..	31	62	3,172	3,172	100	3,450	1,827	52·9
	Urlám	6	..	..	7	13	2,968	2,968	100	2,968	2,968	100
	Dhárákót	..	..	..	..	..	..	..	..	..	..	..
Vizagapatam	Merangi	1	49	..	36	86	876	876	100	976	976	100
	Pandur-Mallavaram	2	..	..	..	2	556	556	100	540	540	100
	Mádugula	..	..	..	..	..	..	..	..	..	..	..
	Chidikada-Jagannathapuram	5	..	..	..	5	2,278	2,278	100	2,278	2,278	100
	Srípuram	5	..	..	5	10	2,826	2,826	100	2,840	2,840	100
	Chípurupalle	1	..	..	..	1	2,488	2,488	100	2,488	2,488	100
Godávari	Lakkavaram	..	7	..	..	7	317	317	100	741	492	66·4
	Kapileswarapuram and Kesanakurru	7	..	..	..	7	5,695	4,144	72·8	5,707	3,904	68·4
	Nadavapalle	..	..	..	..	..	..	..	..	..	..	..
Cuddapah	Chittecherla	..	..	..	..	..	487	301	61·8	487	289	59·3
North Arcot	Kangundi	46	161	..	123	330	8,266	7,875	95·3	8,704	7,828	89·9
Tanjore	Ukkadai	..	..	..	..	..	2,820	2,367	83·9	3,418	3,015	88·2
	Velanganni	..	..	..	..	..	403	377	93·5	403	329	81·6
	Gandharvakóta	..	9	33	11	53	19,425	18,222	93·8	20,501	19,653	95·9
	Vadapathimangalam	..	..	..	..	..	5,727	5,685	99·3	5,727	5,685	99·3
	Alungudicheri	..	..	..	..	..	536	521	97·2	549	534	97·3
	Mathur	..	..	..	..	..	773	690	89·3	615	569	92·5
	Papanád	19	..	..	17	36	4,524	4,394	97·1	5,005	5,005	100
	Singavanam	9	..	4	4	17	321	237	73·8	3,083	1,128	36·6
	Tiruvalanjuli	..	..	..	..	..	..	..	..	..	..	..
	Tyagasamudram	..	..	..	..	..	..	..	..	..	..	..
Trichinopoly	Peramur	..	..	..	..	..	..	..	..	..	..	..
	Nangavaram	..	..	..	..	..	2,436	1,813	74·4	2,445	1,797	73·5
Madura	Ramnad	..	..	..	..	..	4,285	3,813	88·9	4,285	3,837	89·6
	Gandamanáyakanúr	335 37/52	1,004 5/8	827 3/52	2,167 3/8		274,334	274,334	100	273,528	273,528	100
	Vadagarai	21	..	..	1	22	37,839	37,839	100	33,586	32,025	95·4
Tinnevelly	Vádimitta	..	..	..	..	..	..	..	..	..	..	..
Coimbatore	M. D. Kumaraswami Mudaliar's estate	..	..	..	..	..	420	323	76·9	420	308	73·3
	Metráthi	..	..	..	..	..	2,491	2,420	97·2	2,410	2,294	95·2
Salem	Erumaipati and Palaiyapalaiyam	1	..	..	1	2	4,763	4,763	100	5,281	3,793	71·8
	Shulagiri	12	..	..	..	13	6,695	5,946	88·8	6,693	5,877	87·8
South Canara	B. Sarvothama Row's estate	36	54	..	49	139	5,603	5,147	91 8	4,990	4,458	89·3
Malabar	Kavalpara	..	..	..	..	..	300	300	100	300	300	100
	Mangara	..	..	..	..	..	11,462	11,462	100	11,462	11,462	100
	Bimbalan	..	..	..	..	..	470	470	100	470	470	100
		..	..	..	..	..	74	74	100	74	74	100
	Total	760	648 27/52	1,041 5/8	1,576 3/52	4,026 3/8	540,646	532,950	98·6	538,206	518,605	96·3

No. II-B.—STATEMENT showing the settled demand of the estates under the management of the Court of Wards for fasli 1294.

Districts.	Estates.	Land Revenue.								Miscellaneous Revenue.					Total of columns 10 and 15.	Deduct remissions.	Net revenue.	Demand of fasli 1293.	Difference.
		Dry.		Wet.		Total.		Other items.	Total.	Jodi or quit-rent on inams.	Land-cess.	Water-rate and second-crop assessment.	Other items.	Total miscellaneous.					
		Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment												
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Ganjam	Parlákimedi	ACS. 47,670	RS. 59,732	ACS. 65,072	RS. 2,81,585	ACS. 112,742	RS. 3,41,317	RS. ..	RS. 3,41,317	RS. 22,408	RS. 17,017	RS. ..	RS. 3,701	RS. 43,126	RS. 3,84,443	RS. 22,052	RS. 3,62,391	RS. 3,86,137	RS. a —23,746
	Chinna Kimedi	2,232	5,319	6,808	29,607	9,040	34,926	26,867	61,793	7,927	4,011	..	428	12,366	74,159	9,975	64,184	68,745	a — 4,561
	Jarada	587	1,121	2,863	16,302	3,450	17,423	4,251	21,674	1,395	958	313	27	2,693	24,367	10,677	13,690	23,528	a — 9,838
	Urlám	321	1,712	2,647	39,898	2,968	41,610	7,694	49,304	1,833	2,241	..	1,299	5,373	54,677	272	54,405	44,534	b + 9,871
	Dhárákót	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Vizagapatam	Merangi	606	420	370	2,126	976	2,546	37,040	39,586	2,022	3,548	..	1,430	7,000	46,586	..	46,586	45,784	+ 802
	Pandur-Mallavaram.	450	939	90	718	540	1,657	80	1,737	166	261	14	727	1,168	2,905	..	2,905	2,966	— 61
	Mádugula	..	..	..	..	..	..	1,200	1,200	..	111	..	1,749	1,860	3,060	..	3,060	3,153	— 93
	Chidikada	952	3,252	1,326	14,398	2,278	17,650	..	17,650	352	798	..	3,911	5,061	22,711	4,545	18,166	22,679	c — 4,513
	Srípuram	1,256	2,920	1,584	11,671	2,840	14,591	..	14,591	972	704	..	1,068	2,744	17,335	..	17,335	17,235	+ 100
	Chípurupalle	2,432	6,336	56	426	2,488	6,762	..	6,762	129	279	..	1,495	1,903	8,665	..	8,665	8,882	— 217
Godávari.	Lakkavaram	61	110	680	1,291	741	1,401	6,259	7,660	..	197	13	1,833	2,043	9,703	270	9,433	10,913	d — 1,480
	Kapileswarapuram.	4,195	28,668	1,512	6,397	5,707	35,065	..	35,065	1,090	830	1,072	784	3,776	38,841	3,839	35,002	36,615	— 1,613
	Nadavapalle	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Cuddapah.	Chittecherla	178	..	309	..	487	..	1,141	1,141	..	..	..	..	..	1,141	..	1,141	1,189	— 48
North Arcot.	Kangundi	7,412	15,939	1,292	6,532	8,704	22,471	29,214	51,685	15,392	3,889	12	6,636	25,929	77,614	205	77,409	88,738	e —11,329
Tanjore	Ukkadai	1,515	..	1,903	..	3,418	..	32,671	32,671	..	..	..	697	697	33,368	..	33,368	21,016	b +12,352
	Velanganni	39	..	364	..	403	..	2,606	2,606	..	..	..	..	..	2,606	..	2,606	2,861	— 255
	Gandharvakóta	12,614	14,348	7,887	19,054	20,501	33,402	..	33,402	33	2,030	71	3,788	5,922	39,324	41	39,283	37,627	+ 1,656
	Vadapathimangalam.	732	..	4,995	..	5,727	..	49,130	49,130	..	..	..	3,506	3,506	52,636	..	52,636	49,821	b + 2,815
	Alangudicheri	73	..	476	..	549	..	2,697	2,697	..	..	..	..	..	2,697	..	2,697	6,305	a — 3,608
	Mathur	114	..	501	..	615	..	2,514	2,514	..	..	..	.	.	2,514	..	2,514	5,102	f — 2,588
	Papanád	3,589	6,318	1,416	7,724	5,005	14,042	..	14,042	..	..	..	2,406	2,406	16,448	..	16,448	14,131	+ 2,317
	Singavanam	961	106	2,122	8,644	3,083	8,750	..	8,750	..	158	..	744	902	9,652	..	9,652	2,891	+ 6,761
	Tiruvalanjuli	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Tyagasamudram.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Trichinopoly.	Peramur	2,049	..	396	..	2,445	..	11,000	11,000	..	..	..	163	163	11,163	..	11,163	11,317	— 154
	Nangavaram	3,279	..	1,006	..	4,285	..	16,438	16,438	..	..	..	692	692	17,130	..	17,130	16,618	+ 512
Madura	Ramnad	234,472	2,43,962	39,056	3,89,662	273,528	6,33,624	66,928	7,00,552	67,720	22,983	4,307	53,848	1,48,858	8,49,410	53,030	7,96,380	7,68,910	b +27,470
	Gandamanáyakanúr.	32,847	48,912	739	1,862	33,586	50,774	..	50,774	..	1,611	49	574	2,234	53,008	6,116	46,892	53,486	a — 6,594
	Vadagarai	..	..	..	..	420	..	3,059	3,059	..	..	..	822	822	3,881	..	3,881	3,497	+ 384

Explanation for large variations.

a Decrease due chiefly to adverse season.
b Increase due to the higher price obtained for paddy.
c Decrease due to failure of crops on wet land.
d Decrease due to Bayyanagudu estate being made over to the ward's sister under Court's decree.
e Decrease due to the termination of fuel lease and to the absence of any sale of grain as in the previous fasli.
f Decrease due to adverse season and to the sale of a portion of the estate lands.

No. II-B.—Statement showing the settled demand of the estates under the management of the Court of Wards for fasli 1294—*continued*.

Districts.	Estates.	Land Revenue. Dry. Extent.	Dry. Assessment.	Wet. Extent.	Wet. Assessment.	Total. Extent.	Total. Assessment.	Other items.	Total.	Miscellaneous Revenue. Jodi or quit-rent on inams.	Land-cess.	Water-rate and second-crop assessment.	Other items.	Total miscellaneous.	Total of columns 10 and 15.	Deduct remissions.	Net revenue.	Demand of fasli 1293.	Difference.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
		ACS.	RS.	ACS.	RS.	ACS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Tinnevelly	Vádimitta ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	M. D. Kumarasami Mudaliar's estate.	1,637	..	773	..	2,410	..	8,730	8,730	..	..	..	1,966	1,966	10,696	358	10,338	12,502	— 2,164
Coimbatore..	Metráthi ..	5,281	6,469	..	..	5,281	6,469	..	6,469	14	225	..	80	319	6,788	61	6,727	5,068	++ 1,659
Salem ..	Erumaipatti ..	6,251	12,850	442	3,932	6,693	16,782	1,074	17,856	..	535	195	813	1,543	19,399	3,709	15,690	15,349	++ 341
	Shulagiri ..	4,456	5,421	534	2,763	4,990	8,184	3,642	11,826	4,116	527	..	1,419	6,062	17,888	873	17,015	17,032	— 17
South Canara.	B. Sarvothama Row's estate.	200	..	100	..	300	..	4,369	4,369	..	..	..	40	40	4,409	..	4,409	4,280	+ 129
Malabar ..	Kavalpara ..	7,635	..	3,827	..	11,462	..	24,022	24,022	..	..	..	11,038	11,038	35,060	..	35,060	36,175	— 1,115
	Mangara ..	230	..	240	..	470	..	5,149	5,149	..	..	..	60	60	5,209	..	5,209	5,214	— 5
	Bimbalan ..	55	..	19	..	74	..	392	392	..	..	..	4	4	396	..	396	418	— 22
	Total ..	386,381	4,64,854	151,405	8,44,592	538,206	13,09,446	3,48,167	16,57,613	1,25,569	62,913	6,046	1,07,748	3,02,276	19,59,889	1,16,023	18,43,866	18,50,718	— 6,852

No. III.—Statement showing the demand, collection and balance of the estates under the management of the Court of Wards for fasli 1294 (1884-85).

Districts.	Estates.	Demand. Arrears.	Demand. Current.	Demand. Total.	Collection. Arrears.	Collection. Current.	Collection. Total.	Amount written off.	Balance at the close of fasli. Arrears.	Balance at the close of fasli. Current.	Balance at the close of fasli. Total.	Percentage of the balance in column 12 to the total demand in column 5.	Amount subsequently collected.	Amount subsequently written off.	Total.	Balance.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
		RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.		RS.	RS.	RS.	RS.
Ganjam ..	Parlákimedi ..	35,154	3,62,391	3,97,545	16,829	3,31,011	3,47,840	3,831	14,494	31,380	45,874	11·5	21,669	3,745	25,414	20,460
	Chinna Kimedi ..	15,459	64,184	79,643	8,639	56,212	64,851	573	6,247	7,972	14,219	17·9	4,223	..	4,223	9,996
	Jarada	1,670	13,690	15,360	673	7,857	8,530	61	936	5,833	6,769	44·1	1,453	36	1,489	5,280
	Urlám	493	54,405	54,898	493	54,038	54,531	..	..	367	367	0·7	367	..	367	..
	Dhárákót	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Vizagapatam	Merangi	41,707	46,586	88,293	4,413	43,110	47,523	..	37,294	3,476	40,770	46·2	1,439	..	1,439	39,331
	Pandur Mallavaram.	433	2,905	3,338	94	2,696	2,790	58	281	209	490	14·7	76	..	76	414
	Mádugula	1,210	3,060	4,270	647	2,875	3,522	40	523	185	708	16·6	..	..	..	708
	Chidikada	3,654	18,166	21,820	2,260	16,568	18,828	..	1,394	1,598	2,992	13·7	780	..	780	2,212	
	Srípuram	4,570	17,335	21,905	1784	16,311	17,095	1,854	1,932	1,024	2,956	13·5	451	..	451	2,505
	Chípurupalle ..	3,296	8,665	11,961	1,940	6,463	8,403	..	1,356	2,202	3,558	29·7	692	..	692	2,866
Godávari ..	Lakkavaram ..	1,427	9,433	10,860	785	8,960	9,745	28	614	473	1,087	10·0	342	..	342	745
	Kapileswarapuram..	23,616	35,002	58,618	17,525	25,862	43,387	1,854	4,237	9,140	13,377	22·8	2,436	..	2,436	10,941
	Nadavapalle ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Cuddapah ..	Chitticherla ..	194	1,141	1,335	115	1,011	1,126	79	..	130	130	9·7	130	..	130	..
North Arcot.	Kangundi	52,122	77,409	1,29,531	23,021	58,675	81,696	..	29,101	18,734	47,835	36·9	7,541	..	7,541	40,294
	Ukkadai	8,791	33,368	42,159	948	28,674	29,622	270	7,573	4,694	12,267	29·1	392	..	392	11,875
	Velanganni ..	820	2,606	3,426	721	187	908	99	..	2,419	2,419	70·6	..	..	..	2,419
	Gandharvakóta ..	89,586	39,283	1,28,869	11,317	14,135	25,452	506	77,763	25,148	1,02,911	79·9	278	..	278	1,02,633
	Vadapathimangalam.	14,105	52,636	66,741	5,916	44,886	50,802	19	8,170	7,750	15,920	23·9	..	..	..	15,920
Tanjore ..	Alangudicheri ..	..	2,697	2,697	..	2,403	2,403	..	..	294	294	10·9	35	..	35	259
	Mathur	..	2,514	2,514	..	2,241	2,241	..	..	273	273	10·9	63	..	63	210
	Papanád	33,061	16,448	49,509	8,834	1,033	9,867	..	24,227	15,415	39,642	80·1	7,097	664	7,761	31,881
	Singavanam ..	2,215	9,652	11,867	291	7,516	7,807	..	1,924	2,136	4,060	34·2	1,362	..	1,362	2,698
	Tiruvalanjuli ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Tyagasamudram ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Trichinopoly.	Peramur	3,739	11,163	14,902	2,720	9,361	12,081	165	854	1,802	2,656	17·8	476	..	476	2,180
	Nangavaram ..	9,298	17,130	26,428	3,018	13,982	17,000	536	5,744	3,148	8,892	33·6	826	1,030	1,856	7,036
	Ramnad	4,04,622	7,96,380	12,01,002	1,55,666	6,58,455	8,14,121	..	2,48,956	1,37,925	3,86,881	32·2	68,559	..	68,559	3,18,322
Madura ..	Gandamanáyakanúr.	4,743	46,892	51,635	1,579	46,008	47,587	731	2,433	884	3,317	6·4	702	..	702	2,615
	Vadagarai	488	3,881	4,369	402	3,443	3,845	..	86	438	524	11·9	156	..	156	368
	Vadimitta	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Tinnevelly ..	M. D. Kumaraswami Mudaliar's estate..	12,431	10,338	22,769	3,915	6,893	10,808	5,898	2,618	3,445	6,063	26·6	2,321	..	2,321	3,742
Coimbatore.	Metráthi	857	6,727	7,584	586	5,242	5,828	..	271	1,485	1,756	23·2	1,494	..	1,494	262
Salem ..	Erumaipati ..	5,491	15,890	21,181	4,322	12,372	16,694	..	1,169	3,318	4,487	21·2	1,444	..	1,444	3,043
	Shulagiri	3,729	17,015	20,744	2,485	13,745	16,230	..	1,244	3,270	4,514	21·7	706	3	709	3,805
South Canara.	B. Sarvothama Row's estate	557	4,409	4,966	392	4,301	4,693	..	165	108	273	5·5	29	..	29	244
Malabar ..	Kavalpara	8,198	35,060	43,258	3,724	30,868	34,592	2,204	2,270	4,192	6,462	14·9	609	..	609	5,853
	Mangara	3,967	5,209	9,176	1,464	3,233	4,697	..	2,503	1,976	4,479	48·8	46	..	46	4,433
	Bimbalan	..	396	396	..	339	339	..	..	57	57	14·4	29	..	29	28
	Total ..	7,91,703	18,43,866	26,35,569	2,86,518	15,40,966	18,27,484	18,806	4,86,379	3,02,900	7,89,279	29·95	1,28,223	5,478	1,33,701	6,55,578

No. IV.—FINANCIAL statement of receipts and charges of the several estates under the management in fasli 1294.

Districts.	Estates.	Amount to the credit of the estate at the beginning of Fasli 1294.				Cash receipts in Fasli 1294.						Cash balance and receipts, total of columns 4 and 12.	Charges.			
		Government securities.	Cash.	Value of grain on hand.	Total.	Land and miscellaneous revenue.	Interest on Government securities.	Debts recovered.	Sale-proceeds of land, &c.	Other items.	Total.		Establishment for management and contingencies.	Maramut expenditure.	Government demand.	
															Peishcush.	Assessment and land-cess.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ganjam ..	Parlákimedi	23,00,800	1,38,036	..	24,38,836	3,47,840	1,20,836	..	..	12,600	4,81,276	6,19,312	19,727	54,378	87,823	20,538
	Chinna Kimedi	60,000	16,942	..	76,942	64,851	3,720	..	..	456	69,027	85,969	5,514	8,585	20,826	4,749
	Jarada	..	13,556	..	13,556	8,530	..	12,013	..	94	20,637	34,193	1,981	1,916	2,025	1,555
	Urlám	2,15,000	28,392	..	2,43,392	54,302	11,648	..	..	71	66,021	94,413	2,699	3,060	13,580	..
	Dhárákót	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Vizagapatam ..	Merangi	1,11,900	9,101	..	1,21,001	47,523	6,359	800	..	1,004	55,686	64,787	776	..	10,375	6,862
	Pandur Mallavaram ..	..	1,583	..	1,583	2,790	..	..	..	583	3,373	4,956	286	..	2,127	200
	Mádugula	..	638	..	638	3,522	..	413	..	1,116	5,051	5,689	417	388	..	264
	Chidikada	..	27,734	..	27,734	18,828	..	102	..	1,262	20,192	47,926	1,166	275	4,855	1,836
	Srípuram	..	8,409	..	8,409	17,095	..	..	..	281	17,376	25,785	1,072	344	6,982	1,127
	Chipurupalle	..	3,447	..	3,447	8,403	..	793	..	345	9,541	12,988	614	194	4,422	449
Godávari ..	Lakkavaram	43,000	15,655	..	58,655	9,745	2,013	12,397	4,000	351	28,506	44,161	2,826	..	5,246	735
	Kapileswarapuram and Kesannakuru	57,400	9,323	..	66,723	43,387	3,454	..	..	..	46,841	56,164	3,040	689	20,152	2,495
	Nadavapalle	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Cuddapah ..	Chitticherla	6,000	2,517	..	8,517	1,126	360	..	..	2,664	4,150	6,667	239	130	..	481
North Arcot ..	Kangundi	..	27,344	28	27,372	81,696	..	1,336	28	8,929	91,989	1,19,333	11,156	7,418	24,363	5,502
	Ukkadai	..	887	6,584	7,471	26,066	..	959	78,669	26,524	1,32,198	1,33,085	1,724	143	..	21,802
	Velanganni	..	885	..	885	908	..	24	..	26	958	1,843	100	..	..	65
	Gandharvakóta	..	7,131	5,402	12,533	20,828	..	650	4,974	6,484	32,936	40,067	3,751	611	..	8
	Vadapathimangalam ..	..	15,047	20,359	35,406	34,702	..	825	19,093	1,170	55,790	70,837	6,318	312	..	29
Tanjore ..	Alangudicheri	..	519	4,802	5,321	619	..	4,819	4,857	255	10,550	11,069	855	..	..	945
	Mathur	..	3,979	1,958	5,937	398	..	4	1,410	2,025	3,837	7,816	641	144	..	1,858
	Papanád	..	1,005	4,344	5,349	9,350	..	1,277	4,012	7,244	21,883	22,888	1,914	13	3,047	287
	Singavanam	..	22	629	651	2,021	..	339	..	1,859	4,219	4,241	784	..	..	242
	Tiruvalanjuli	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Iyagasamudram ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Trichinopoly ..	Peramur	48,400	4,945	..	53,345	12,081	2,872	..	..	..	14,953	19,898	592	187	..	4,528
	Nangavaram	..	4,372	..	4,372	17,000	..	4,450	..	..	21,450	25,822	1,225	113	..	6,562
	Ramnad	..	82,763	77,931	1,60,694	8,14,121	..	..	..	31,699	8,45,820	9,28,583	65,818	48,143	3,14,220	36,609
Madura ..	Gandamanáyakanúr ..	1,17,300	68,745	..	1,86,045	47,555	5,186	573	..	3,242	56,556	1,25,301	4,610	2,453	13,415	3,359
	Vadagarai	..	3,671	2,259	5,930	3,845	..	171	..	3,183	7,199	10,870	407	336	..	1,521
	Vadimitta	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Tinnevelly ..	M. D. Kumaraswami Mudaliar's estate	..	2,651	2,007	4,658	10,808	..	392	..	4,368	15,568	18,219	1,717	..	..	5,504
Coimbatore ..	Metráthi	..	1,440	..	1,440	5,828	..	..	..	645	6,473	7,913	205	..	2,537	636
Salem ..	Erumaipati and Palaiyapalaiyam	..	1,693	..	1,693	16,694	..	11	..	..	16,705	18,398	1,746	..	11,000	1,794
	Shulagiri	..	3,455	..	3,455	16,230	..	..	..	35,025	51,255	54,710	947	..	5,522	801
South Canara ..	B. Sarvothama Row's estate	4,500	1,698	..	6,198	4,693	222	..	..	..	4,915	6,613	320	26	..	1,649
Malabar ..	Kavalpara	42,000	28,229	3,298	73,527	34,592	2,180	173	..	330	37,275	65,504	6,503	423	..	3,683
	Mangara	9,700	7,142	14	16,856	4,560	592	..	14	5	5,171	12,313	1,420	142	..	544
	Bimbalan	..	309	138	447	184	..	..	137	..	321	630	152	..	..	35
	Total ..	30,16,000	5,43,265	1,29,753	36,89,018	17,92,721	1,59,442	42,501	1,17,194	1,53,840	22,65,698	28,08,963	1,52,762	1,30,423	5,52,517	1,39,254

No. IV.—Financial statement of receipts and charges of the several estates under the management in fasli 1294—*continued.*

Districts.	Estates.	Charges—*continued.*							Balance to the credit of the estates at the end of Fasli 1294.				Increase or decrease as compared with the opening balance.	Percentage of establishment charges and Government commission to the total demand.
		Government commission for management.	Total management works and Government demand.	Maintenance and education of the Wards.	Allowances to other members of the Wards' family.	Repayment of debts.	Other miscellaneous disbursements.	Total charges.	Government securities.	Cash.	Value of grain on hand.	Total.		
		18	19	20	21	22	23	24	25	26	27	28	29	30
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Ganjam ..	Parlákimedi	4,894	1,87,360	83,953	6,118	..	1,78,406	4,55,837	24,16,000	1,63,475	..	25,79,475	+1,40,639	6·19
	Chinna Kimedí	996	40,670	6,660	7,995	..	17,384	72,709	62,000	13,260	..	75,260	— 1,682	8·17
	Jarada	353	7,830	3,742	4,368	..	16,246	32,186	11,000	2,007	..	13,007	— 449	15·29
	Urlám	529	19,868	5,058	2,899	..	25,336	53,161	2,30,000	41,252	..	2,71,252	+ 27,860	5·98
	Dhárákót	..	..	..	..	..	..	..	..	..	..	..	..	..
Vizagapatam ..	Merangi	756	18,769	11,177	3,000	..	18,332	51,279	1,11,900	13,508	..	1,25,408	+ 4,407	1·74
	Pandur Mallavaram ..	53	2,666	710	..	..	48	3,424	..	1,532	..	1,532	— 51	10·19
	Mádugula	62	1,131	..	..	2,678	941	4,750	..	939	..	939	+ 301	11·22
	Chidikada	296	8,428	4,394	1,200	..	1,766	15,788	..	32,138	..	32,138	+ 4,404	6·70
	Srípuram	269	9,794	1,225	1,200	..	2,459	14,678	..	11,107	..	11,107	+ 2,698	6·12
	Chipurupalle	294	5,973	2,777	..	..	509	9,259	..	3,729	..	3,729	+ 282	7·59
Godávari ..	Lakkavaram	355	8,662	1,300	195	9,538	11,756	31,451	42,500	12,710	..	55,210	— 3,445	24·68
	Kapileswarapuram and Kesannakuru	955	27,331	6,272	..	..	9,378	42,981	59,900	13,183	..	73,083	+ 6,360	6·81
	Nadavapalle	..	..	..	..	..	..	..	..	..	..	..	..	..
Cuddapah ..	Chitticherla	61	911	808	984	..	2,168	4,871	8,000	1,796	..	9,796	+ 1,279	22·47
North Arcot ..	Kangundi	1,699	50,138	5,636	8,831	249	18,673	83,527	..	35,806	..	35,806	++ 8,434	9·92
	Ukkadai	899	24,568	72	412	2,500	28,845	56,397	..	76,688	3,150	79,838	++ 72,367	6·22
	Velanganni	..	165	526	..	713	273	1,677	..	166	..	166	— 719	2·91
	Gandharvakóta	..	4,370	1,039	1,493	2,973	12,378	22,253	..	17,813	5,454	23,267	++ 10,734	2·91
	Vadapathimangalam ..	..	6,659	2,747	224	2,081	25,732	37,443	..	33,394	25,394	58,788	++ 23,382	9·46
Tanjore ..	Alangudicheri	..	1,800	679	377	1,434	5,149	9,439	..	1,630	1,784	3,414	— 1,907	31·70
	Mathur	112	2,755	..	322	1,750	2,868	7,695	..	121	1,646	1,767	— 4,170	29·95
	Papanád	..	5,261	922	950	4,334	10,490	21,957	..	931	801	1,732	— 3,617	3·86
	Singavanam	..	1,026	190	316	..	2,180	3,712	..	529	6,415	6,944	+ 6,293	6·60
	Tiruvalanjuli	..	..	..	..	..	..	..	..	..	..	..	..	..
	Iyagasamudram ..	..	..	..	..	..	..	..	..	..	..	..	..	..
Trichinopoly ..	Peramur	149	5,456	1,841	180	..	6,770	14,247	52,000	5,651	..	57,651	+ 4,306	4·97
	Nangavaram	306	8,206	1,930	530	..	1,643	12,309	..	13,513	..	13,513	+ 9,141	5·79
	Ramnad	10,766	4,75,556	13,237	17,018	2,58,317	49,202	8,13,330	..	1,15,253	33,384	1,48,637	— 12,057	6·38
Madura ..	Gandamanáyakanúr ..	726	24,563	6,118	3,960	..	19,091	53,732	1,17,300	71,569	326	1,89,195	++ 3,150	10·33
	Vadagarai	55	2,319	1,225	384	..	588	4,516	..	6,354	2,486	8,840	+ 2,910	10·57
	Vadimitta	..	..	..	..	..	..	..	..	..	..	..	..	..
Tinnevelly ..	M. D. Kumaraswami Mudaliar's estate	..	7,221	1,895	..	26	1,751	10,893	..	7,326	2,605	9,931	+ 5,273	6·32
Coimbatore ..	Metráthi	75	3,453	210	660	893	166	5,382	..	2,531	..	2,531	+ 1,091	3·66
Salem ..	Erumaipati and Palaiyapalaiyam	205	14,745	800	..	1,006	1,153	17,709	..	689	..	689	— 1,004	9·21
	Shulagiri	..	7,270	552	2,676	40,513	740	51,751	..	2,959	..	2,959	— 496	4·57
South Canara ..	B. Sarvothama Row's estate	51	2,046	325	912	..	538	3,821	4,500	2,792	..	7,292	+ 1,094	7·47
Malabar ..	Kavalpara	443	11,052	4,811	..	..	12,775	28,637	42,000	36,867	3,298	82,165	++ 8,638	16·05
	Mangara	53	2,159	915	..	..	1,955	5,029	10,200	7,284	136	17,620	++ 764	16·05
	Bimbalan	6	193	90	..	146	23	452	..	178	155	333	— 113	39·89
	Total ..	25,418	10,00,374	1,73,836	67,204	3,29,151	4,87,717	20,58,282	31,67,300	7,50,681	87,034	40,05,015	..	..

ENCLOSURE A to statement No. IV showing the expenditure incurred on Maramut (works) in the several estates under management in fasli 1294.

Districts.	Estates.	Irrigation works.		Buildings.		Communications.	Establishments.	Total expenditure.
		New works.	Repairs.	New works.	Repairs.			
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ganjam ..	Parlákimedi	8,057	9,083	6,582	1,176	14,185	15,295	54,378
	Chinna Kimedi	3,894	4,260	281	150	..	..	8,585
	Jarada	669	655	..	602	..	..	1,916
	Urlám	..	24	1,620	1,156	260	..	3,060
Vizagapatam ..	Mádugula	..	388	..	..	..	..	388
	Chidikada Jagannadhapuram	..	255	..	20	..	..	275
	Sripuram	..	288	..	56	..	..	344
	Chipurupalle	..	15	..	179	..	..	194
Godávari ..	Kapileswarapuram and Kesanakurru	136	452	..	101	..	..	689
Cuddapah ..	Chittecherla	..	23	..	107	..	..	130
North Arcot ..	Kangundi	..	3,844	300	497	789	1,988	7,418
	Ukkadai	..	143	..	..	..	..	143
	Gandharvakóta	..	411	..	200	..	..	611
Tanjore ..	Vadapathimangalam ..	..	254	..	58	..	..	312
	Mathúr	..	144	..	..	..	..	144
	Papanad	..	..	9	4	..	..	13
Trichinopoly ..	Peramur	..	..	..	187	..	..	187
	Nangavaram	..	..	..	113	..	..	113
	Ramnad	..	40,399	..	1,883	..	5,861	48,143
Madura ..	Gandamanáyakanúr ..	..	645	..	904	..	904	2,453
	Vadagarai	..	12	..	324	..	..	336
South Canara ..	B. Sarvothama Row's estate ..	..	..	..	..	..	..	..
Malabar ..	Kavalpara	..	..	..	26	..	..	26
	Mangara	..	142	..	423	..	..	423
	Total ..	12,746	61,437	8,792	8,166	15,234	24,048	1,30,423

No. V-A.—STATEMENT showing the debts due to the estates under the management of the Court of Wards for fasli 1294.

Districts.	Estates.	Debts as per last year's account.	Debts newly contracted or newly brought to account.	Total.	Debts collected.	Debts written off.	Total.	Remainder due at the end of the fasli.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Vizagapatam ..	Merangi	8,799	..	8,799	800	3,311	4,111	4,688
	Pandur-Mallavaram .	100	..	100	..	100	100	..
	Mádugula	1,646	102	1,748	413	..	413	1,335
	Chidikada	69	102	171	102	..	162	69
	Chipurupalle ..	12,998	..	12,998	793	..	793	12,205
Godavari ..	Lakkavaram ..	47,908	7,358	55,266	12,597	1,217	13,814	41,452
	Kapileswarapuram and Kesannakuru ..	48	2,464	48	(a) 12	..	12	36
North Arcot ..	Kangundi	55,768	16,094	58,232	1,336	..	1,336	56,896
	Ukkadai	26,471	..	42,565	(b) 3,417	4,248	7,665	34,900
	Velanganni	24	18,988	24	24	..	24	..
	Gandharvakóta ..	97,050	28,501	1,16,038	650	..	650	1,15,388
	Vadapathimangalam	86,169	1,427	1,14,670	(c) 9410	18,703	28,113	86,557
Tanjore ..	Alangudicheri ..	22,723	4,288	24,150	4,819	778	5,597	18,553
	Mathur	2,402	1,556	6,690	(d) 1,838	160	1,998	4,692
	Papanád	22,285	..	23,841	1,599	710	2,309	21,532
	Singavanam ..	17,763	1,094	18,857	339	2,118	2,457	16,400
	Peramúr	15	..	15	..	15	15	..
Trichinopoly ..	Nangavaram ..	5,832	807	6,639	4,450	140	4,590	2,049
	Gandamánayakanúr.	541	32	573	573	..	573	..
Madura ..	Vadagarai	2,396	7	2,403	171	922	1,093	1,310
Tinnevelly ..	M. D. Kumaraswami Mudaliar's estate ..	5,072	..	5,072	392	..	392	4,680
Salem	Erumaipati and Palaiyapalaiyam ..	2,367	..	2,367	11	..	11	2,356
Malabar ..	Kavalpara	214	..	214	173	..	173	41
	Mangara	227	13	240	..	..	..	240
	Total ..	4,18,887	82,833	5,01,720	43,919	32,422	76,341	4,25,379

(a) The estate having taken a usufructuary mortgage of an inam on condition that the profits should go towards the liquidation of the debt due to the estate at the rate of Rs. 12 per annum, the necessary adjustment has been made in the accounts. The actual profits during the year amounted to Rs. 9-8-0, and have been included under miscellaneous revenue.
(b) Of this amount Rs. 939 were collected in cash.
(c) Do. ,, 825 do. do.
(d) Do. ,, 4 do. do.
(e) Do. ,, 1,277 do. do.

No. V-B.—STATEMENT showing the debts due by the estates under the management of the Court of Wards for fasli 1294.

Districts.	Estates.	Debts as per last year's account.	Debts contracted or newly brought to account and interest accumulated in the fasli.	Total.	Debts paid off.	Debts struck off.	Total.	Remainder due by the estates at the end of the fasli.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Vizagapatam ..	Mádugula	62,979	..	62,979	2,678	..	2,678	60,301
Godávari ..	Lakkavaram	..	9,538	9,538	9,538	..	9,538	..
North Arcot ..	Kangundi	249	..	249	249	..	249	..
	Ukkadai	83,825	5,109	88,934	2,500	..	2,500	86,434
	Velanganni	6,420	163	6,583	713	..	713	5,870
	Gandharvakóta	2,85,850	10,106	2,95,956	2,973	..	2,973	2,92,983
	Vadapathimangalam ..	54,910	3,167	58,077	2,081	..	2,081	55,996
Tanjore ..	Alangudicheri	3,572	121	3,693	1,434	..	1,434	2,259
	Mathur	6,445	..	6,445	1,750	2,670	4,420	2,025
	Papanád	34,268	2,478	36,746	(a) 5,260	546	5,806	30,940
	Singavanam	80,566	1,130	81,696	(c) 4,410	..	4,410	77,286
Trichinopoly ..	Nangavaram	22,176	1,072	23,248	..	..	..	23,248
Madura ..	Ramnad	9,96,654	43,200	10,39,854	2,58,317	..	2,58,317	7,81,537
Tinnevelly ..	Vádimitta	52,629	2,676	55,305	..	..	..	55,305
	M. D. Kumaraswami Mudaliar's estate ..	20,967	..	20,967	26	..	26	20,941
Coimbatore ..	Metráthi	5,777	666	6,443	893	..	893	5,550
Salem ..	Erumaipati and Palaiyapalaiyam	4,900	306	5,206	1,006	..	1,006	4,200
	Shulagiri	39,992	36,443	76,435	40,513	..	40,513	35,922
Malabar ..	Bimbalan	1,950	146	2,096	146	..	146	1,950
	Total ..	17,64,129	1,16,321	18,80,450	3,34,487	3,216	3,37,703	15,42,747

(a) Of this amount Rs. 4,334 were paid in cash.
(b) This is a portion of a debt due to a judgment-creditor which was paid out of the income of certain villages under attachment by the Sub-Court before they were placed under the Collector's management.

No. VI.—STATEMENT showing the Educational progress made by the Wards and their relations in fasli 1294.

Districts.	Names of estates.	Names of the wards.	Age at the end of the fasli.	Age and attainments when taken under the Court.		Class in which the ward was reading during the year.	Number of school days.	Number of days the ward attended the school.
			Years.	Years.	Class to which fit according to the standard of a Government school.			
1	2	3	4	5	6	7	8	9
Ganjam.	Parlákimedi..	The ward's sons— 1. Srigourachandra Gajapati Narayana Deo.	22	..	..	..	212	201
		2. Sri Jagannada Narayana Deo.	* 14	..	..	I	103	97
		3. Sri Padmanabha Narayana Deo.	* 12	..	..	I	103	97
	Chinna Kimedi.	Sri Brajakisora Deo.	* 16	..	..	II	212	193
	Jarada ..	Sri Raghunatha Samantharaya Deo.*	14	..	..	II	212	193
	Urlám ..	Kandukuri Mahalakshmamma.	16	..	..	..	..	..

* These wards are at Parlákimedi under the tuition of Mr Taylor, who is allowed two assistants.

Subjects studied in the year.	Results of the annual examination.				Remarks as to the ward's attendance at school, his handwriting and general behaviour.
	English language.	Mathematics.	History and Geography.	Vernacular.	
10	11	12	13	14	15
Having attained his majority, the ward pursued no regular course of study; hence no particulars are given.	..	..	..	..	Attendance regular; general behaviour excellent.
1. The Madras School Book and Vernacular Literature Society's First Book of Reading, 13 pages. 2. The new English Reader. 3. Finished simple subtraction and commenced multiplication. 4. Began the map of the Madras Presidency. 5. Telugu First Book, 20 pages. 6. Uriya Primer, 18 pages ..	Indifferent.	..	..	Good ..	Hand-writing indifferent; attendance regular; general conduct excellent.
Do. do. ..	Fair ..	..	..	Telugu good; Uriya very fair.	Attendance regular; general conduct excellent.
1. The Madras School Book and Vernacular Literature Society's Second Book of Reading, pages 62—112. 2. The new English Second Reader (just begun). 3. Nearly finished vulgar fractions. 4. Geography of India; Asia (just begun). 5. Telugu—Third Book of Lessons, pages 77—122. Seshayya's Grammar, pages 22—42. 6. Uriya — Prose—Exile of Sita, pages 4—44. Poetry —Sujana Sataka, verses 42—72. 7. Rathanadoss' Grammar, 30 pages.	Indifferent.	..	..	Telugu good; Uriya indifferent.	Attendance fair; general conduct fair. The minor looks delicate and has a poor memory.
1. English — The Madras School Book and Vernacular Literature Society's First Book of Reading, pages 50—94. 2. The new English Second Reader (just commenced). 3. Arithmetic — Compound rules. 4. Geography of the Madras Presidency Asia just commenced. 5. Telugu—Second Book of Lessons, pages 44 —100. Seshayya's Grammar, pages 9—25. 6. Uriya—Prose—Hitopadesa, pages 35—125. Poetry—Sujana Sataka, verses 8—30. Rathanatha's Grammar, 25 pages.	Good ..	..	..	Telugu good; Uriya fair.	Attendance fair; general conduct fair.
1. English—Sequel to Royal Reader No. II, 61 pages. Morgan's Grammar, part II, 59 pages. 2. Lethbridge's Introduction to the History of India, 20 pages. 3 Duncan's Geography of Asia; ditto. of Europe, 10 pages. 4. Vulgar fractions. 5. Piano.	..	..	..	..	The minor continued under the private tuition of Miss Thompson up to 31st March 1885 when she resigned her post on account of ill-health. The progress made by the minor was satisfactory, and her general behaviour good.

Statement showing the Educational progress made by the Wards and their relations in fasli 1294—*continued.*

Districts.	Names of estates.	Names of the wards.	Age at the end of the fasli.	Age and attainments when taken under the Court.		Class in which the ward was reading during the year.	Number of school days.	Number of days the ward attended the school.	Subjects studied in the year.	Results of the annual examination.				Remarks as to the ward's attendance at school, his band-writing and general behaviour.
			Years.	Years.	Class to which fit according to the standard of a Government school.					English language.	Mathematics.	History and Geography.	Vernacular.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Ganjam —*contd.*	Dhárákót ..	Madanamohanasimha Deo.	9	..	..	..	..	..	Uriya—Neetikota, part I, 4 pages; Chanikiam, 80 lines and 20 verses; District Geography, 3 pages; addition, subtraction and multiplication.	..	..	..	..	The minor was with his mother at Dhárákót. A tutor was appointed and joined the appointment only on the 28th May 1885.
Vizagapatam.	Meranghi ..	Sri Satrucherla Jagannadha Raju Bahadur.	17	3	..	..	..	..	..	..	..	..	..	The ward was under the tuition of Mr. Marsh till his retirement in March 1884, and from the 10th June to the beginning of October 1884 he attended the Vizagapatam Hindu College. While there his general conduct was eminently unsatisfactory, and he was therefore placed under the private tuition and personal observation of Mr. Baird and removed to Waltair. Mr. Baird reports that since his removal to Waltair the minor has improved in his habits, and that he has on the whole been making steady, though slow, progress.
	Pandur Mallavaram.	Sri Raja Kakarlapudi Venkata Suriya Narayana Neeladri Raju Garu.	21	13	Elementary class.	..	..	..	..	..	..	..	..	The minor did not attend any school in the year. He paid little attention to his study. His general behaviour was good.
	Srípuram ..	Sri Rajah Inuganti Rajagopala Rayanigaru.	10	5	..	..	..	..	..	..	..	..	..	The minor was reading under a private tutor. He was attentive to his studies and obedient to the tutor.
	Chípurupalle.	Goday Narayanamma Garu, fourth daughter of the proprietrix.	12	9½	II	III	240	120	..	..	..	..	..	These two wards attended the Roman Catholic Convent school at Vizagapatam. Their general behaviour was good.
		Goday Bangaramma Garu, fifth daughter.	10	7½	I	II	240	120	..	..	..	..	..	
Godávari	Lakkavaram ..	Sri Rajah Muntripragada Bhujanga Row.	9	3	..	III standard ..	190	147	..	..	..	..	..	The minor was admitted to the second standard in the High School of the Church Mission Society at Ellore on 1st August 1884. He did not learn English. The Deputy Inspector of Schools examined him on the 13th Feb. 1885 and promoted him to the third standard. This class was not examined in the year.
	Kapileswarapuram and Kesanakurru	Balasu Ramalakshmamma Garu.	23	8	Last class ..	..	..	178½	Telugu — The Second and Third Readers; the story of Satyavati; Act VIII of 1865; Grammar up to Case; Indian History, two chapters; Arithmetic up to practice and interest; Geography of Asia and Europe; General Description of India and the Madras Presidency; Estate accounts.	..	..	..	..	The proprietrix was under the tuition of Miss A. Hadden at Rajamundry. Her hand-writing (Telugu) is fair and general behaviour good.
	Nadavapalle ..	Sri Rajah Bollapragada Vencata Subba Row.	17	17	Lower IV. ..	Lower IV class ..			Information not available.					Attended the Native High School, Cocanada. Attendance and behaviour good; hand-writing good.
		Sri Rajah Bollapragada Sundararamaswamy.	11	11	I class ..	I class			Do.					Attended the Result Grant School at Georgepeta, Cocanada. Attendance and behaviour good; hand-writing good.
Cuddapah.	Chittecherla ..	Tarigonda Venkatappa Nayanivaru.	16	7½	Last class ..	III	244	237	..	..	½	..	½	Attended the High School at Madanapalle. Attendance regular; hand-writing fair; general behaviour very good.

Statement showing the Educational progress made

Districts.	Names of estates.	Names of the wards.	Age at the end of the fasli.	Age and attainments when taken under the Court.		Class in which the ward was reading during the year.	Number of school days.	Number of days the ward attended the school.
			Years.	Years.	Class to which fit according to the standard of a Government school.			
1	2	3	4	5	6	7	8	9
North Arcot.	Kangundi ..	Ramasubbarazu Nayanivaru.	15	13	Upper primary	..	..	..
	Do. ..	Subbarazu Nayanivaru.	13	11	Do. ..	..	..	..
Tanjore.	Ukkadai ..	Annaswami Tevar ..	13	6	Elementary ..	IV standard. Branch School, S.P.G. College, Tanjore.	..	..
	Velanganni ..	Ramaligam Pillai ..	19	13½	..	III and Lower IV. Local Fund High School, Tiruvarur.	220½	153½
	Gandharvakóta.	Suryanarayana Pandarathar.	11	7¼	..	III and IV Standard. Branch School, S.P.G. College, Tanjore.	255	209
	Vadapathimangalam.	Somasundara Mudaliar.	15	11	II	Upper IV. Local Fund High School, Tiruvarur.	228	195
	Alangudicheri.	Musali Naidu ..	18	15	V standard ..	Upper IV. Wesleyan Mission College, Negapatam.	197½	170
		Srinivasa Naidu ..	16	13	V standard ..	Upper IV and V ..	197½	187½
		Krishnaswami Naidu.	14	11	III standard.	III and Lower IV.	197½	188½
		Souri Naidu ..	10	7	I standard ..	I and II	197½	194½
	Mathur ..	Nataraja Aiyer ..	13	11	III class ..	IV Lower and Upper. Municipal High School, Mávavaram.	190½	156
	Papanád ..	Saminathavijaya Tevar.	18	15	III standard.	IV standard. Private tuition.	..	..
		Kumarasamivijaya Tevar.	17	14	Do. ..	V and VI standards. Native High School, Tanjore.	232	166
	Singavanam ..	Dorai Raja *alias* Aiyrappa Meikan Gopalar.	11	11	Do. ..	III standard. S. P.G. College, Tanjore.	..	Nearly a month.
	Thyagasamudram.	Ramasami Aiyer ..	15	..	..	..	..	..
		Sitarama Aiyer ..	13	13	III standard class.	III standard ..	..	..
		Subbarama Aiyer ..	13	13	Do.	Do.	..	..
		Sivarama Aiyer ..	5	5	I standard class.	II standard. Result System School, Thyagasamudram	..	..
Trichinopoly.	Peramur ..	The ward's son Prasanna Venkatesa Aiyer.	12	..	..	III. First-grade Middle School, Srírangam.	227	208
	Nangavaram .	Lakshminarayana Aiyer.	10	7	..	III and Lower IV. S.P.G. College, Trichinopoly.	187	151

by the Wards and their relations in fasli 1294—*continued*.

Subjects studied in the year.	Results of the annual examination.				Remarks as to the ward's attendance at school, his hand-writing and general behaviour.
	English language.	Mathematics.	History and Geography.	Vernacular.	
10	11	12	13	14	15
English — Mr. Garthwaite's Second Book, 25 lessons. Arithmetic — Decimals, practice, and rule of three; Geography of the Madras Presidency. Telugu Poetical Anthology, part I, 38 stanzas.	Reads pretty well.	Fair ..	Knowledge limited.	Good ..	Attendance regular; hand-writing fair; general behaviour good on the whole. This minor and his brother were under the tuition of Chengalvapatty Naidu, B.A.
English — Mr. Garthwaite's Second Book, 14 lessons. Arithmetic—Compound rules. Geography of the Madras Presidency. Telugu Poetical Anthology, part I, 30 stanzas.	Tolerable ..	Not satisfactory.	Fair ..	..	Attendance regular; hand-writing fair; general behaviour good.
..	⅔	⅔	⅔	⅔	Hand-writing middling; general behaviour good.
..	¼	¾	½	⅔	Attendance not satisfactory; hand-writing tolerably good; general behaviour very satisfactory.
..	Fair ..	Fair ..	Geography poor.	Language very fair; grammar poor.	Attendance pretty regular; hand-writing fair; general behaviour very fair.
..	⅔	1⅝	⅝	1⅝	Satisfactory.
..	⅛	½	⅙	1⅔	Attendance regular; hand-writing fair; general behaviour satisfactory.
..	½	⅔	½	⅔	Attendance regular; hand-writing good; general behaviour satisfactory.
..	⅔	½	¾	½	Do.
..	⅘	⅚	⅘	1⅘	Do.
..	⅚	½	½	⅘	Attendance pretty regular; hand-writing middling; conduct satisfactory.
..	⅔	¼	1⅗	Half in language and ⅗ in grammar.	Hand-writing very fair; general behaviour good. Rather inattentive to his studies of late.
..	½	¼	½	½	Hand-writing fair; attendance not regular; general behaviour unobjectionable.
..	..	..	..	..	Attendance not regular; hand-writing fair; general behaviour good.
..	..	..	..	..	The ward studied Sanskrit in private.
..	..	..	..	..	Hand-writing fair; behaviour good.
..	..	..	..	..	
..	⅔	½	⅔	½	Attendance and hand-writing fair; general behaviour good.
..	½	½	½	1⅙	Attendance fair; hand-writing improving; general behaviour good.

Statement showing the Educational progress made by the Wards and their relations in fasli 1294—*continued.*

Districts.	Names of estates.	Names of the wards.	Age at the end of the fasli.	Age and attainments when taken under the Court.		Class in which the ward was reading during the year.	Number of school days.	Number of days the ward attended the school.
			Years.	Years.	Class to which fit according to the standard of a Government school.			
1	2	3	4	5	6	7	8	9
Madura.	Ramnad ..	Bhaskarasami Sethupathi.	16	4	..	VII class. Christian College, Madras.	..	..
		Dinakarasami ..	14	2	..	V class. Private tuition under Mr. Sewart.	..	..
	Gandamanáyakanúr.	Sami Appen ..	18	..	..	Do. ..	..	..
	Vadagarai ..	Ramabhadra Naicker.	11	7	..	III and IV standard. Native High School, Madura.	239	226
Tinnevelly.	Vádimitta ..	Kodumudi Muthukumarasami Maniakar.	12	7	..	..	..	..
		Palani Ammal ..	9	4	..	..	..	..
		Kadiravelusami ..	9	4	..	..	..	..
	M. D. Kumaraswami Mudaliar's estate.	Ranganada Mudaliar.	19	15	..	Lower IV ..	..	..
		Tirumalaiyappa Mudaliar.	13	10	..	II	230	215
South Canara.	Brahmavar Sarvothama Row's estate.	B. Sarvothama Row.	14	..	..	III and IV. Private School.	244	238
Malabar.	Mankara ..	K. Katangi Nair ..	19	11	II standard ..	IV Upper. High School, Pálghat.	191½	139½

Subjects studied in the year.	Results of the annual examination.				Remarks as to the ward's attendance at school, his handwriting and general behaviour.
	English language.	Mathematics.	History and Geography.	Vernacular.	
10	11	12	13	14	15
..	Very good.	Average ..	..	..	Appears for the F.A. Examination in 1886; is expected to do well; general behaviour and bearing good.
..	Good ..	Good ..	Good ..	Good ..	Although the minor passed the Middle School Examination only in the third class, he made good progress since in all subjects; general behaviour and bearing good.
..	..	..	..	..	The minor improved on the whole; but his progress was retarded by his weak memory. He takes much interest in gymnastics and out-door games.
..	½	⅝	..	⅝	Attendance regular; handwriting, English and Tamil, fair; general behaviour good.
English—Second Book of Lessons. Arithmetic—Simple rules .. Tamil—Third Book of Lessons and Grammar.	..	..	..	..	The wards are under the private tuition of a tutor engaged by the lessee.
Arithmetic — Addition, subtraction and multiplication. Tamil—Third Book of Lessons; Kandur Alankaram, English—Second Book of Lessons. Arithmetic—Simple rules. Tamil—Grammar.	..	..	..	..	
..	..	..	..	..	The minor having been married, does not attend school. Handwriting somewhat improved; general behaviour satisfactory.
..	½	½	..	½	Attendance punctual; handwriting improving; behaviour very satisfactory.
..	½	½	¹⁄₁₁	½	Attendance fair; handwriting middling; general behaviour good.
..	½	¹⁄₁₀	½	½	Attendance regular; handwriting good; progress satisfactory; general behaviour good. Failed in the Middle School Examination held in December 1884.

(True Extract.)

(Signed) H. A. SIM,
Acting Sub-Secretary.

To the Secretary to Government, Revenue Department,
with a file of reports.
,, all Collectors in charge of Wards' estates.

ORDER—dated 4th December 1886, No. 1067, Revenue.

Miscellaneous.

The foregoing report on the administration of the estates under the management of the Court of Wards for fasli 1294 (1884-85), which is dated 24th July, was, notwithstanding the remarks made in paragraph 1 of G.O., Revenue Department, No. 1354, dated 8th December last, received in this office on the 14th September last, or only a fortnight before the date upon which the report of the preceding year reached Government. Not the slightest explanation of the delay is offered. The Court of Wards will report from what causes it has arisen. From the dates which the reports of Collectors bear, it would appear that there was no valid reason for the delay of nearly three months which occurred in the Court's office. The whole of the information necessary for the report was in their hands by the middle of January or six months before the date upon which it issued in manuscript.

2. Of the 39 estates under management at the beginning of fasli 1294 (1884-85), three were restored to their proprietors during the year, and four more were taken under management; so that the total number at the end of the year was forty. Under G.O., Revenue Department, No. 872, dated 1st July 1883, the management of the estate of a lunatic named Pattamma, in South Canara, was undertaken by the Court of Wards, but none of the property of the incapacitated proprietrix has yet come into the possession of the Court, though proceedings for its recovery have been taken. Including this there were, as stated in the Court's report, 41 estates at the close of the year.

3. The three estates which ceased to be under the control of the Court were—

1. Sorangeri.
2. Poravipálaiyam.
3. Roshan Miya Sahib's estate.

There was, at the time of their restoration, a material improvement in the condition of the first two of these. They were administered by the Court for 9 years 8 months, and 5 years 4 months, respectively; and during the period of management not only did their rent rolls appreciably increase, but debts due to them, to the extent of Rs. 3,000 in the one case and of Rs. 10,000 in the other, were recovered, considerable sums were expended on irrigation and other public works, and the estates were eventually handed over with cash balances to the extent of Rs. 2,000 and 5,000, respectively, whereas at the time of their assumption there was nothing to their credit. In the case of Poravipálaiyam, debts amounting to Rs. 20,000 were also discharged.

The state of affairs as regards the third estate was quite different: it was heavily involved when it came under management, and its net income was too small to admit of any portion of the debts being cleared. After futile attempts to sell a portion of it, in view to meet the liabilities to which it was subject, the Collector was instructed to file a petition of insolvency. But, in the meantime, the son-in-law of Roshan Miya Sahib's uncle offered to take charge of the estate on behalf of the wards, and, with their consent, his offer was accepted.

4. The four estates which came under the Court's control during the year under report were—

1. Dhárákót.
2. Nadavapalli.
3. Tiruvalanjuli.
4. Tyágasamudram.

As these were under management for only a portion of the year, full particulars regarding them are not available. Such information as is forthcoming is given in paragraphs 8 to 11 of the report.

5. In 31 out of 41 estates the wards are minors, in four they are elderly females, and in five others they are either imbeciles or lunatics. In the remaining one the zemindar attained his majority on 1st April 1885, but the estate was not restored to him until after the close of the year.

6. Omitting from account the estates brought during Fasli 1294 (1884-85) under the control of the Court, there were 20 proprietary estates, excluding Madugula, which had been, prior to the assumption of management, mortgaged to the Maharaja of Jeypore, and Vadimitta, which had been leased to a creditor of the estate, on certain conditions. They contained 4,023 villages, of which 1,576 were inam, 313 were leased out to middlemen, 335 were held on cowle, 760 were managed on the system of individual puttas or of joint rents, and 1,042 on that of sharing the produce. The remaining 14 estates consisted of ryotwari lands scattered over different Government villages. The agricultural statistics of the several estates continued to be impertect. In the two proprietary estates newly taken under management, namely, Dhárákót and Nadavapalli, the condition of the ryots is reported to be poor, and the majority of them are stated to be dependent on money-lenders. The ryots of the latter mentioned estate are said to possess a saleable interest in their occupancy right.

7. The observations regarding holdings require no remarks, but with respect to those touching cultivation, the case of the Singavanam estate calls for investigation, as the season was not so bad as to satisfactorily account for the very small percentage of cultivation shown against it.

8. The gross demand of the year was Rs. 19,59,889. Deducting from it the remissions allowed, *i.e.*, Rs. 1,16,023, the net demand, *i.e.*, Rs. 18,43,866, shows a decrease of Rs. 6,852 as compared with that of the previous year—a result mainly attributable to the unfavorable character of the season.

The arrears outstanding at the beginning of the year amounted to Rs. 7,91,703, which, added to the current demand given above, raised the total demand to Rs. 26,35,569. Of this amount, Rs. 18,27,484 were collected within the year and Rs. 18,806 written off, leaving a balance of Rs. 7,89,279 at the end of the year. This balance was further reduced by subsequent collections and remissions to Rs. 6,55,578. The collections were specially bad in Velanganni, Gandharvakóta and Papanad, where the proportion of balance to demand ranged from 70 to 80 per cent. The slackness of collection in the first estate is explained to be due to the adverse season; in the second, to the troublesome character of the ryots, who are mostly Kullars; and in the third, to the suspension of collection in some villages, pending the introduction of money rents. The Government trust that the subject of collections may have the particular attention of the Court. They should be far better than they are if the system followed with regard to Government lands was steadily insisted upon.

9. The cash receipts of the year aggregated Rs. 22,65,698, and the charges, Rs. 20,58,282. The total balance to the credit of the estates under the Court of Wards at the close of the year was Rs. 40,05,015 as detailed in the margin, the bulk of it, *i.e.*, Rs. 25,79,475, appertaining to the Parlákimedi zemindari, which has had the benefit of the Court's management for the last 55 years. The charges include an item of Rs. 1,54,800, being the amount for which promissory notes were purchased during the year. Column 30 of Statement No. IV gives the percentages of charges for establishment and Government commission on the total receipts. The figures vary from 1·74 in Merangi to 39·89 in Bimbalan; and the reason of the high percentages in some of the estates not being clear, the Court have instructed the Collectors concerned to investigate the matter and to submit proposals for the reduction of establishments, wherever such may be necessary.

	Rs.
Government securities	31,67,300
Grain	87,034
Cash	7,50,681
Total ...	40,05,015

10. There was an expenditure of Rs. 1,30,423 on public works, divided as follows:—

	Rs.
Irrigation works	74,183
Buildings	16,958
Roads	15,234
Supervision	24,048
Total ...	1,30,423

The charge under the first item was chiefly incurred in Ramnad (Rs. 40,399), Parlákimedi (Rs. 17,140), Chinna Kimedi (Rs. 8,154), and Kangundi (Rs. 3,844). The large outlay in the first estate was necessitated by the extensive damage caused by the floods of 1884. About half the expenditure on buildings and nearly the whole on roads was in Parlákimedi. The Government note with regret that in eight estates there was absolutely no outlay on public works,—the whole of the budget allotment having remained unexpended,—while in many others the proportion of expenditure to allotment was very low. The cause of this should now be explained.

11. The debts due to the estates, together with interest accrued and new loans granted during the year, aggregated Rs. 5,01,720, of which only the small sum of Rs. 43,919 was collected, and Rs. 32,422 was written off, leaving a balance of Rs. 4,25,379 at the close of the year. Of this sum, Rs. 3,036 have since been written off. The collections were slack in several estates, for reasons given in paragraph 34 of the report. No explanation has been furnished regarding the balance of over Rs. 12,000 appertaining to Chípurupalle.

The debts due by the several estates at the commencement of the year amounted to Rs. 17,64,129, which, with the debts recently contracted and interest accrued, formed a total of Rs. 18,80,450. Of this sum, Rs. 3,34,487 were repaid within the year, and Rs. 3,216 struck off as erroneous entries, leaving a balance of Rs. 15,42,747 at the end of the year. The bulk of this was made up of the loan obtained by the Ramnad estate from Government, which, it is expected, will be repaid in three years, *i.e.*, a year before the minor attains his majority. The steps taken to liquidate the debts due by the other estates are explained in detail in paragraph 36 of the Court's report.

12. The educational progress of the minors is reported to have been, on the whole, fair. The Parlákimedi ward being an imbecile, his eldest son, who has attained his majority, was anxious that the estate should be handed over to him, and recently preferred a request to that effect. But the Government did not feel themselves, in the existing state of the law, justified in granting his request; but as they were, nevertheless, desirous of meeting, as far as possible, the wishes of the young zemindar, they have allowed 19 villages to be placed under his charge, in order that he may acquire an insight into the management of the estate, and have further advised him to bring a friendly suit, in view to the question of his right to succeed to the zemindari, during the lifetime of his father, being brought to a judicial decision.

13. Owing to the non-receipt of some of the district reports, the Court is not yet in a position to submit its consolidated report on the subject of alienations made in estates subsequent to the permanent settlement. In paragraphs 44 to 59 of their Proceedings, they give a summary of what has so far been done on the subject in 14 estates, but this is, however, imperfect.

14. The report of the Manager of the Ramnad estate, which, as the Court observe, is interesting, though the Government consider it more lengthy than is necessary, will be forwarded to the Secretary of State with reference to paragraph 5 of his despatch, dated 3rd January 1884, No. 3 (Revenue).

(True Extract.)

(Signed) J. F. PRICE,
Ag. Secretary to Government.

To the Court of Wards.
„ the Public Works Department.
„ the Editors' Table.

Exd. G. Freeman.

100 Copies.

B. 42 60 May 8-1-87

Communicated to Supg. Engineers for information.

1/5 J. Oct.

W

Govt. of {1886} Madras.

REVENUE.

Issued

Recd. *Encl.*

G.O., 4th December 1886, No. 1067.

15-42 60 May 8-1-87

DECEMBER.

Supg. Engineers
&
Ch. Engr for Irrn.
Extr. Pr. Accts

Estates of incapacitated Proprietors.

Administration report of — for fasli 1294 (1884-85), reviewed.

With order.

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

READ—the following Proceedings of the Court of Wards, dated 14th June 1887, No. 764:—

FULL BOARD.

Resolution—dated 14th June 1887, No. 764.

The Court of Wards resolve to submit to Government their annual report on the administration of estates under their charge for fasli 1295, or the year ending 30th June 1886.

2. *Number of Estates.*—There were forty-four estates under the Court's charge at the end of the year against forty-one at the beginning. Four estates were newly taken up, while one (Pandur-Mallavaram in Vizagapatam) was handed over to its proprietor on his coming of age.

Bodaguda in Ganjam.
Appikonda in Vizagapatam.
Timmajamma's estate in North Arcot.
Sáptúr in Madura.

3. Pandur-Mallavaram was under the Court's management for eight years and three months. This was a small estate, of which the annual income was about Rs. 3,000. It came under management without any balance to its credit, and it was restored with a cash balance of Rs. 1,423 after paying off debts to the extent of Rs. 4,168 and recovering debts to the amount of Rs. 1,530. The sum of Rs. 206 was also spent on works. The ward paid little attention to his studies and read only up to the third standard.

4. The Appikonda estate was taken under management about six weeks before the end of the fasli. No portions of the estates of Timmajamma (in North Arcot) and Puttamma (in South Canara) were under the Court's management in the year under report, as they were in the possession of adverse claimants against whom the Court had instituted legal proceedings for their recovery. Vadimitta has been leased to a creditor of the estate from fasli 1291 on condition of his restoring it in 12 years free from liabilities, defending suits at his own cost and providing for the maintenance of the minors and other members of the family to the satisfaction of the Court of Wards. No figures are, therefore, entered against these estates in the enclosures II-A—IV to this report, nor are they referred to in the body of it.

5. Statement No. I gives the sexes of the wards, their disabilities, the periods for which they have been under the Court's control, their ages at the end of the fasli and the dates on which such of them as are minors attain majority. In thirty-five estates the wards were minors, three of them being females; three others, not minors, were incapacitated by sex; while the remaining six were either imbeciles or lunatics. Of the latter, two were females—the Zemindarni of Erumaipatti and Puttamma.

6. *Season.*—The season was on the whole favorable except in Ganjam, Vizagapatam, North Arcot and Malabar. In Ganjam and Vizagapatam, the south-west monsoon was deficient, and in North Arcot the rainfall was deficient in August and again in October and November. In Malabar, though the total rainfall was above the average, it was unseasonable and unevenly distributed, the early crops thus suffering from excess and the later ones from insufficiency of rain.

7. *Number of Villages.*—Statement II-A gives the number and tenure of villages in proprietary estates and the extent of holdings and cultivation in them as compared with the previous fasli. Twenty-seven of the estates were held on fixed tenure and the remaining seventeen consisted of ryotwari properties in Government villages. The former (excluding Mádugula, which has been mortgaged to the Maharajah of Jeypore, and the four estates mentioned in paragraph 4), contained 4,531 villages. Of these, 1,644 paid favorable assessments or none at all; 681 were leased out on

money rent; 336 were held on cowle or favorable assessment for a term of years; 846 were managed either on the system of individual pattas or of joint-rent; and 1,024 on the system of sharing the produce. There was no change in the number of villages in the estates except in Parlákimedi and Singavanam, in the former of which one deserted village was brought under cultivation, while in the latter one was made over to an auction purchaser at a Court sale, and another was omitted in this year's statement, as it was incorrectly shown last year as resumed by the estate. The changes in the tenures of villages were principally from "money rent" or "rent in kind" to "ryotwari" or "joint-rent."

8. *Holdings.*—The total area of the holdings was 611,614 acres. For zemindari estates the areas settled on individual pattas and joint-rents only are shown, as there are no means of ascertaining areas held on other tenures. The principal variations in the holdings, as compared with fasli 1294, are noted in the margin. The increase in Chinna Kimedi is mainly due to the transfer of certain villages from "mustajari" (rental on fixed payments) to "joint-rent". In Gandharvakóta, Papanad, Ramnad, Gandamanáyakanúr and Kumarasami Mudaliar's estates, the increase was due to the favorable character of the season, while that in Metráthi was due to certain home-farm lands having been newly brought to account. There was also an increase in Ukkadai and Singavanam owing to a better season, and the decrease shown against them is accounted for by the sale of certain lands for the discharge of debts in Ukkadai and to the exclusion in Singavanam of the two villages mentioned in paragraph 7. In Lakkavaram and Kangundi the decrease was due to the unfavorable character of the season.

		Acs.
Chinna Kimedi	+	1,230
Lakkavaram	—	93
Kangundi	—	101
Ukkadai	—	938
Gandharvakóta	+	689
Papanad	+	455
Singavanam	—	197
Ramnad	+	35,443
Gandamanáyakanúr	+	6,660
Kumarasami Mudaliar's estate	+	253
Metráthi	+	660

9. *Cultivation.*—The total area under cultivation was 595,005 acres, or 97·3 per cent. of the holdings. In certain estates the whole occupied area is returned as cultivated owing to the absence of correct accounts of cultivation. In other cases there was a general improvement in the proportion of cultivation to holdings. In Lakkavaram, Kapileswarapuram and Chitticherla, however, there was a considerable decrease on account of the unfavorable character of the season. The proportion in Singavanam (48·9) though higher than last year is still low, and this is attributed to the fact that a great portion of the holdings consists of waste lands which have remained so for several years, but are being gradually taken up for cultivation.

10. *Statement* II *B.*—The gross demand amounted to Rs. 22,25,736. This figure cannot be compared with the corresponding figure for last year, as the demand for fasli 1294 is not known for some* of the newly taken up estates.

*Bodaguda. Nadavapalle.	Tiruvalanjuli. Tiyagasamudram.

Omitting these estates, the demand for the rest comes to Rs. 21,72,544 compared with Rs. 20,84,665 in the previous year. There was a marked increase in the demand in the southern districts, where the season was favorable, and a smaller increase in the northern districts where the season, though not so good as in the southern districts, was better than in fasli 1294. The increase was large in the estates noted in the margin. In Ukkadai, Sáptúr and Kavalpara, however, there was a considerable decrease in the demand. In Ukkadai it was due to the sale of lands referred to above; in Sáptúr to short outturn of paddy and fall in prices and the stoppage of tree felling for a portion of the year; and in Kavalpara to a smaller number of leases having been renewed during the year under report.

Increase.	Rs.
Ramnad	51,978
Vadapathimangalum	14,106
Gandamanáyakanúr	9,308
Dhárákót	6,636
Kumarasami Mudaliar's estate	5,117
Alangudicheri	4,866
Decrease.	
Ukkadai	10,425
Sáptúr	7,594
Kavalpara	3,984

11. *Remissions.*—Remissions were granted to the extent of Rs. 92,866 against Rs. 1,16,023 in fasli 1294. In Chinna Kimedi they amounted to Rs. 17,267 and more than counterbalanced the increase in the gross demand. They were granted mainly for waste and entire loss of crop in wet lands due to deficient water-supply and they include Rs. 1,120 remitted to certain villages which were destroyed by fire. The remissions in Jarada were also granted for wet waste and entire loss of wet crop. The remissions in Ramnad and Gandamanáyakanúr were mostly deductions on account of emoluments of village servants, while those in Erumaipatti were cowle remissions to the extent of Rs. 3,675

	Rs.
Chinna Kimedi	17,267
Jarada	4,799
Ramnad	55,122
Gandamanáyakanúr	5,136
Erumaipatti	3,696

12. *Net Demand.*—The rent-roll was nearly 8½ lakhs in Ramnad and nearly 4 lakhs in Parlákimedi. It exceeded ¾ lakh in Dhárákót and Kangundi, ½ lakh in Chinna Kimedi, Urlám, Vadapathimangalam and Gandamanáyakanár and Rs. 10,000 in nineteen other estates. The total net demand was Rs. 21,32,870.

13. *Demand, Collection and Balance.*—Statement No. III shows these particulars. The marginally-noted discrepancies will be found in the arrear demand shown in column 3 of this statement as compared with the balance at the end of fasli 1294 exhibited in that year's report. They are due to differences in the value of grain adopted for the year and to certain corrections and adjustments. The arrear demand for fasli 1295 amounted to Rs. 8,83,901, and of this sum Rs. 2,98,511 were collected and Rs. 37,244 remitted, leaving a balance of Rs. 5,48,146, or 62 per cent. of the demand uncollected. Details of estates show that the balance was *nil* in three, less than 25 per cent. in five, between 25 and 50 per cent. in thirteen and over 50 per cent. in nineteen estates. Tiruvalanjuli, Tiyagasamudram, Dhárákót and Nadavapalle having been recently taken up, the irrecoverable portion of the arrears has not yet been ascertained. In Vadapathimangalam and Nankara a large portion of the arrears is believed to be irrecoverable, and a report on them is promised by the Collectors concerned. In Ukkadai and Rammad the major portion of the balance is due from tenants who can pay only in small instalments. Two-thirds of the balance against Papanad not being easily recoverable, it is proposed to leave the collection to the zemindar who is about to come of age. Two-thirds of the balance in Sáptúr, consisting of the assessment on home-farm lands, and one-fourth of that in Mádugula, are now recommended to be written off the accounts. The balance against Merangi includes Rs. 36,248 ordered to be written off in last year's report. Excluding this sum, the balance would be only 5·7 per cent. of the demand. The whole of the balance in Velanganni was the arrear of rent due by a single lessee and its collection was suspended pending the disposal of an application for remission presented by him to the Collector. In Gandharvakóta recovery of rent is difficult owing to the poverty and turbulent character of the ryots. Collections were tardy in Jarada owing to the unfavorable character of the season. In the remaining estates, Mathur, Gandamanáyakanúr, Kangundi and Shulagiri, steps have been taken to collect a large portion of the balance

		Rs.
Chidikada	+	679
Sripuram	+	1,547
Valanganni	+	1,392
Papanad	+	1,497
Singavanam	+	3,356
Kumarasami Mudaliar's estate	—	598

Tiruvalanjuli	100
Tiyagasamudram	95·0
Merangi	94·6
Dhárákót	93·0
Mádugula	87·1
Gandharvakóta	80·1
Nadavapalle	79·2
Ukkadai	74·4
Velanganni	73·3
Sáptúr	72·8
Jarada	67·5
Vadapathimangalam	63·9
Papanad	61·1
Ramnad	59·6
Mathur	59·0
Mankara	58·7
Gandamanáyakanúr	55·5
Kangundi	52·5
Shulagiri	51·9

by suits and other means. The Government, in the review on last year's report, noticed the unsatisfactory progress which was made in the collection of arrears and suggested that the procedure used in the case of Government lands should be followed. This is impossible, as the Court cannot put Act II of 1864 into force for the collection of these arrears. They have to follow the processes allowed by Act VIII of 1865 which are much slower and more uncertain.

14. As may be expected, current collections show better results. Out of a demand of Rs. 21,32,870, Rs. 17,72,282 were collected, leaving a balance of 16·9 per cent. Turning to the details of estates, there were no arrears in three, in twenty-five others they ranged from 1·1 to 26·4 per cent. and exceeded 30 per cent. in the remaining twelve estates. The reasons assigned in the preceding paragraph explain the percentages against Gandharvakóta and Jarada. The unfavorable character of the season affected the collections in Chidikada also. In Mankara collections were credited largely to arrears and hence the large current balance. In the remaining estates portions of the balance have been since collected and steps have been taken for the collection of the remainder.

Papanad	87·3
Ukkadai	60·4
Gandharvakóta	51·1
Chidikada	50·5
Jarada	45·8
Mádugula	40·4
Mankara	40·4
Bodaguda	36·9
Tiruvalanjuli	34·1
Sáptúr	33·0
Kangundi	32·5
Chipurupalle	31·3

15. *Irrecoverable Arrears.*—The balance at the close of the fasli, current and arrears, amounted to Rs. 9,08,734. This sum, however, includes Rs. 57,125-9-0 which have been ordered to be written off the accounts since the close of the fasli. A further sum of Rs. 48,900-9-10 is now reported to be irrecoverable as detailed below :—

Estates.	Poverty.	Desertion.	Erroneous demand.	Barred by limitation.	Other causes.	Total.
1	2	3	4	5	6	7
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Parlákimedi	2,302 2 11	..	31 15 7	..	1 0 1	2,335 2 7
Chinna Kimedi ..	87 7 3	..	10 11 10	211 11 1	66 6 0	376 4 2
Chipurupalle	24 0 0	..	243 2 6	..	..	267 2 9
Lakkavaram	8 0 0	..	0 4 0	..	34 6 4	42 10 4
Kapileswarapuram ..	354 11 4	..	21 5 6	..	85 12 4	461 13 2
Nadavapalle	924 5 6	..	..	..	748 10 8	2,141 1 6
Kangundi	42 0 3	5 10 7	4 0 0	458 6 4	5,563 0 7	7,280 8 1
Papanad	227 10 9	25 13 6	602 10 5	1,046 15 5	633 7 9	861 2 2
Peramur	118 6 9	..	..	..	..	118 6 9
Nangavaram	285 8 3	..	..	..	1,512 12 5	1,800 0 8
Ramnad	892 11 1	1 12 0	..	..	11,472 9 5	15,097 8 11
Gandamanáyakanúr ..	122 7 7	..	2,019 2 5	713 2 0	..	122 7 7
Sátúr	..	..	..	..	16,212 0 0	16,212 0 0
Metráthi	..	..	..	..	..	951 0 0
Erumaipatti	738 15 10	..	420 0 0	59 0 0	472 0 0	833 5 5
		0 0 3	79 3 4	..	15 2 0	
Total ..	6,128 7 6	33 4 4	3,432 7 7	2,489 2 10	36,817 3 7	48,900 9 10

Columns 2, 3 and 5 do not call for remark. Of the sum of Rs. 3,432-7-7 shown as erroneous demand, Rs. 2,019-2-5 appertain to Ramnad. The amount entered against Kangundi in column 6 includes the marginally-noted large items. Of the amount entered against Ramnad, Rs. 10,337-11-5 are the arrears of rent for the recovery of which suits were filed from 1872 to 1884 and which were disallowed on the ground that pattas and muchilkas were not exchanged and for other similar reasons. The amount against Sáptúr has already been referred to (paragraph 13).

	RS. A. P.
Jodi on inam villages held by mortgage or sale by the zemindar himself	2,885 3 0
Rent due on lands taken up for Public Works	627 3 0
Rent due on lands which could not be cultivated owing to the ruined condition of a tank ...	1,125 15 3
Remission granted by the late zemindar to an izaradar ...	450 0

The whole amount, Rs. 48,900-9-10, will be written off the accounts.

16. *Financial Transactions.*—Statement No. IV shows the financial transactions of the estates under management. The grain balances at the beginning of the year in some of the estates in Tanjore differ as shown in the margin from the closing balances given in last year's report. This is due to differences in the commutation values of grain adopted for the year. In some cases the cash receipts exhibited in column 7 are less than the collections in column 8 of statement No. III, because the latter include the estimated value of grain received in the year and remaining unsold. The entry against Mathur in column 7, however, exceeds the collections in statement No. III, but the discrepancy is not explained by the Collector. The sum of Rs. 40,000 shown against Dhárákót in column 10 was borrowed from two individuals for the repayment of certain debts. Entries in the same column against Bodaguda and Sáptúr are the sale-proceeds of live and dead stock, and those against the estates in the Tanjore district are the sale-proceeds of grain received in fasli 1294.

	RS.	
Ukkadai	+	699
Gandharvakóta	+	182
Vadapathimangalam	+	2,358
Alangudicheri	—	106
Mathur	—	120
Papanad	+	46

17. The total cash receipts of the year amounted to Rs. 23,81,470; and adding thereto the cash balance at the commencement of the year, the available assets were Rs. 31,50,669. Of this amount Rs. 1,11,500 were invested in Government securities and Rs. 22,57,094 were expended, leaving a cash balance of Rs. 7,82,075 at the end of the fasli. Adding to this the value of the grain * on hand and of the Government securities, † the balance to the credit of the estates was over 42 ‡ lakhs of rupees.

* Rs. 93,429.
‡ „ 33,41,800.

	RS.
‡ Párlákimedi	27,45,850
Urlam	2,85,605
Gandamanáyakanúr	2,12,458
Merangi	1,17,230
Kavalapara	89,456
Sáptúr	85,372
Chinna Kimedi	74,007
Kapileswarapuram	72,180
Other estates	5,35,146
Total ...	42,17,304

8. The charges entered in column 24 of the statement include the following unusual items :—

	RS.	RS.
Parlákimedi—		
Survey charges	5,642	
Advances to Mr. Chisholm in connection with the Parlákimedi palace works	6,000	
Purchase of harness	4,056	
Mr. Dunphy's arrears of pay	2,421	
Fees to the auditor of Mr. Chisholm's accounts	1,230	
		19,349
Chinna Kimedi—		
Pilgrimage of the Mahadevi to Puri	2,790	
Ornaments	1,162	
		3,952
Urlám—		
Minor's pilgrimage to the Godávari	5,000	
Upanayanam of minor's brother	1,500	
		6,500
Bodaguda—		
Funeral of the late zemindar	3,348	
Merangi—		
Law charges	7,402	
Minor's marriage	2,000	
Purchase of a phæton	1,413	
		10,815

			RS.
Lakkavaram—			
Legacy to the widow of the late proprietor	...	...	6,438
Kapileswarapuram—			
Survey charges	...	...	2,273
Kangundi—			
Marriage expenses of the elder minor	...	...	8,000
Nangavaram—			
Upanayanam ceremony of the elder ward	...	...	1,000
Ramnad—		RS.	
Marriages of the ward's sister, &c.	...	... 15,000	
Law charges	...	... 20,206	
			35,206
Sáptúr—			
Funeral expenses of the late zemindar	...	...	1,955
Sarvottama Row's estate—			
Minor's marriage	...	...	2,185
		Total ...	1,01,021

19. The following abstract compares the charges of the year under report with those of fasli 1294 :—

Estates.	Fasli 1294.	Fasli 1295.	Remarks.
	RS.	RS.	
Parlákimedi	3,40,637	3,06,182	Decrease due to the completion of survey and demarcation and to the absence of certain extraordinary charges.
Chinna Kimedi ...	70,709	57,893	Decrease due to no expenditure having been incurred on works and to the absence of certain extraordinary charges.
Jarada	21,186	14,773	Decrease due mainly to no expenditure having been incurred on works and to non-payment of peishcush and land-cess for want of funds.
Urlám	38,161	44,081	The increase is the net result of an increase of Rs. 10,285 and a decrease of Rs. 4,365. The former was due to payment of arrears of land-cess and to the unusual charges mentioned in paragraph 18 ; the latter to non-execution of works and to the fact that the post of governess was vacant.
Dhárákót	50,886	93,060	Increase due to payment of debts to a large extent and to the payment of arrears of the maintenance allowance of the minor.
Merangi	51,279	59,264	The increase is the net result of an increase of Rs. 13,589 and a decrease of Rs. 5,604. The former was due to larger payments on account of peishcush and of the maintenance and education of the minor ; the latter is explained by the fact that a large sum was spent in fasli 1294 for the marriage of the minor.
Mádugula	4,750	2,574	Decrease due chiefly to non-payment of any debts in the year.
Chidikada	15,788	17,516	Increase due to larger expenditure on works and to the payment of Rs. 1,116 to the ward's brother, the zemindar of Pithápuram, on the occasion of his son's *bharasala* (Christening ceremony).
Srípuram	14,678	18,534	Increase due chiefly to payment of arrears of peishcush.

Estates.	Fasli 1294.	Fasli 1295.	Remarks.
	RS.	RS.	
Chípurupalle	9,259	9,795	The increase is small and calls for no remark.
Lakkavaram	27,951	18,114	Decrease due to smaller payments in discharge of debts.
Kapileswarapuram ...	40,481	40,427	An increase of Rs. 5,390 under works was counterbalanced by a decrease under payments of peishcush and law charges.
Nadavapalle	1,870	9,376	The estate having been taken under management at the end of fasli 1294, the charges incurred in that fasli were small.
Chitticherla	2,871	2,877	The increase does not call for remark.
Kangundi	83,527	92,762	Increase due chiefly to the marriage of the senior ward.
Ukkadai	56,397	98,157	Debts were repaid in the year to the extent of Rs. 78,187. There was, however, a decrease under assessment and refund of deposits, as disbursements under these heads were unusually high in fasli 1294.
Velanganni	1,677	2,308	Increase due to payment of arrears of assessment and commission.
Gandharvakóta ...	22,253	31,597	Increase due chiefly to repayment of debts.
Vadapathimangalam ...	37,443	89,921	Increase due chiefly to payment of arrears of assessment (Rs. 25,137) and repayment of debts (Rs. 19,660).
Alangudicheri ...	9,439	7,710	Decrease due chiefly to the small amount of debts repaid in the year.
Mathur	7,695	6,849	Do. do. do.
Papanad	21,957	24,298	Increase due to the larger amount of debts repaid.
Singavanam	3,712	23,618	Increase due to repayment of debts and adjustment of deposits.
Peramur	10,647	8,338	Decrease due to the absence of certain unusual charges incurred in fasli 1294.
Nangavaram	12,309	25,825	Debts were repaid to the extent of Rs. 12,138, and Rs. 1,000 were spent on the Upanayanam ceremony of the elder ward.
Ramnad	8,13,330	9,44,708	The principal items of increase are works (Rs. 73,393), repayment of Government loan (Rs. 50,000), and those mentioned in paragraph 18.
Gandamanáyakanúr ...	53,732	42,914	The expenditure in fasli 1294 was high owing to the purchase of certain wet lands.
Vadagarai	4,516	4,405	The decrease is small and calls for no remark.
Kumarasami Mudaliar's estate.	10,893	22,569	Increase due mainly to payment of debts (Rs. 10,699) and payment of arrears of Government demand.
Metráthi	5,382	6,444	Increase due chiefly to larger repayment of debts.
Erumaipatti	17,709	18,101	Increase is small and does not call for remark.
Shulagiri	51,751	16,932	In fasli 1294 the sum of Rs. 35,000 borrowed from Government was paid to a creditor.
Sarvottama Row's estate.	3,821	5,987	Increase due principally to the celebration of the minor's marriage.
Kavalpara	28,637	27,167	Decrease due to the absence of certain items of extraordinary expenditure incurred in fasli 1294.
Mankara	4,529	3,551	Decrease due chiefly to the non-recurrence of certain charges (such as repayment of kanam to tenants who relinquished their holdings) in the fasli under report.
Bimbalan	452	384	Decrease is small and calls for no remark.

20. *Works.*—The expenditure on works and their supervision amounted to Rs. 1,76,161 against Rs. 1,30,423 in fasli 1894 :—

	Fasli 1294. Rs.	Fasli 1295. Rs.
Irrigation works	74,183	1,27,590
Buildings	16,958	18,401
Communications	15,234	4,180
Supervision	24,048	25,990
Total ...	1,30,423	1,76,161

In order to ensure the proper application of estate funds allotted to works in Ward's estates, it was resolved in 1884 to place the works under the Public Works Department, a contribution of 23 per cent. upon the outlay being paid to Government and that department entertaining the necessary subordinate establishment and paying its cost from the contribution. This was, however, subsequently modified, leaving minor irrigation works and repairs costing less than Rs. 1,000 in the smaller estates to Collectors, and authorising the Superintending Engineers to request Collectors to make other arrangements when they themselves could not take up works in any estate. These arrangements were brought into force in fasli 1295. In the year under report works in Ramnad and in the estates in the Ganjam and Godávari districts were under the charge of the Public Works Department, those in Gandamanáyakanúr and Kangundi were supervised by the Local Fund Engineers, who were remunerated by a commission of 10 per cent. on the expenditure, and those in the remaining estates were under the charge of Collectors. The expenditure in Parlákimedi was about half as much as in fasli 1294, and there was no outlay in the other estates of the Ganjam district owing to the inadequacy of the Public Works establishment. The estimated expenditure for fasli 1295 for all the estates in Ganjam was Rs. 1,60,040, out of which only Rs. 19,084 was spent, and the whole of this was spent in the Parlákimedi estate. The Court very much regret this small expenditure, but hope that in the current year more work will be carried out. From recent reports, however, they fear that little has as yet been done. Good work was, however, done in Ramnad, where Rs. 1,21,537 were spent in the year against Rs. 48,143 in the previous fasli, breaches in 450 tanks and 2 channels having been repaired. In Lakkavaram and Kapileswarapuram Rs. 1,723 and 5,837, respectively, were spent by the Public Works Department; Rs. 10,603 were spent in Kangundi for the restoration or repair of 57 tanks, 5 roads and 11 buildings, and Rs. 2,280 in Gandamanáyakanúr on sundry works. The establishments entertained in these two estates cost 24·5 and 60·5 per cent., respectively, of the outlay. With reference to the estates in which works were solely under the charge of Collectors, the expenditure is satisfactory in Mathur, Shulagiri and Mankara. No expenditure was incurred in the marginally-noted estates, while in others only a small fraction of the budget allotment was utilized.

Merangi.	Tiyagasamudram.
Madugula.	Metrathi.
Alangudicheri.	Erumaipati.
Singavanam.	Bimbalan.
Tiruvalanjuli.	

21. Statement No. V-A shows the debts due to each estate. The balance of debts due at the beginning of the fasli was Rs. 3,62,807 and to this were added Rs. 3,12,264 on account of interest and new loans, making up a total of Rs. 6,75,071. Of this amount Rs. 66,276 were realised and Rs. 46,534 remitted, leaving a balance of Rs. 5,62,261 at the end of the year distributed among 25 estates. The increase in the balance at the end of the year as compared with that at the beginning was due mainly to the fact that the debts due to the Nadavapalle, Tiruvalanjuli, Tiyagasamudram and Sáptúr estates were newly brought to account, while in the Ukkadai, Vadapathimangalam, Papanad and Singavanam estates the realisations in the fasli were small. In these estates a large portion of the debts consists of advances to porakkudies (farm laborers) who are poor and can only pay in easy instalments. Of the balance against Gandharvakóta, Rs. 8,000 are due from the zemindar of Pandarankota. As this zemindar is a pauper and the village mortgaged by him has passed into the hands of third parties at a Court sale, a suit will shortly be instituted

against these persons to enforce the Gandharavakóta zemindar's prior mortgage of the village. The amounts due to Chípurupalle, Nadavapalle and Sáptúr are under investigation. The major part of the balance due to Lakkavaram is covered by decrees which are in different stages of execution. In Kangundi Rs. 39,352 fall due in future years, while Rs. 13,267 are covered by decrees. Of the balance of Rs. 4,143 due to Merangi, Rs. 3,300 are being recovered in annual instalments of Rs. 400, while Rs. 345 have since been written off. Rs. 3,037 have also been written off from the sum (Rs. 4,193) due to Kumarasami Mudaliar's estate.

22. The following debts are reported to be irrecoverable for the reasons given opposite to each and will be written off the accounts :—

	Rs	A.	P.	
Madugula	50	0	0	Poverty of the debtors.
Kangundi	188	13	8	
Alangudicheri ...	10	10	0	
Singavanam ...	54	0	3	
	296	7	11	This is the balance due after the execution of a decree, which does not declare other property or the person of the debtor liable.
	42	7	8	Recovery of this amount was barred during the life-time of the late zemindar, and the debtors have refused to execute fresh bonds.
	392	15	10	
Kavalapara	40	11	2	Balance of interest due on a Court decree which has been already remitted by the Collector.
Mankara	123	3	5	The debt is not supported by proper documents.
	130	6	10	Poverty of the debtors.
	253	10	3	
Total ...	936	12	11	

23. Statement No. V-B shows the liabilities of the estates under management. They amounted to Rs. 14,87,442 at the end of last year, while the debts newly contracted or brought to account, and the interest which accrued during the year, raised them to Rs. 16,72,542. Of this amount Rs. 5,11,414 were liquidated in the year and Rs. 3,273 were struck off, leaving a balance of Rs. 11,57,855 at its close.

Ramnad.

The outstanding loan against Ramnad at the commencement of the year amounted to Rs. 7,60,000. This was reduced to Rs. 5,00,000 at the end of the year. It is expected that the balance of the loan will be repaid in two years, that is before the minor comes of age. Of the balance against Gandharvakóta, Rs. 10,768 have been since repaid and Rs. 944 are barred by limitation. Arrangements for the sale of the home-farm lands are not yet complete, and the Avadayar Covil Tambiran has declined to purchase the village referred to in last year's report. In Singavanam Rs. 2,533 have been repaid since the close of the fasli. The judgment-creditor in suit No. 85 of 1882 for Rs. 47,516 on the file of the Sub-Court, Tanjore, has attached, in execution of his decree, the ten villages which had formerly been under the management of the Collector in connection with another suit (No. 3 of 1877) under section 326 of the Civil Procedure Code. Arrangements have now been made for their being placed again under the management of the Collector; and suit No. 21 of 1883, which was remanded by the High Court for retrial on its merits, is still pending before the Sub-Court. A portion of the Ukkadai estate was sold and with the sale-proceeds debts to the extent of Rs. 78,187 were liquidated. The balance against Dhárakót is the amount referred to in paragraph 16. No portion of the debt due by Mádugula was discharged in the year for want of

Gandharvakóta.

Singavanam.

Ukkadi.	Mádugula.
Dhárakót.	Shulagiri.

funds. The entry against Shulagiri includes the balance of the loan of Rs. 35,000 taken from Government. The sum of Rs. 944 mentioned above, the recovery of which is barred by limitation, will be written off the accounts.

24. The subjoined statement gives the demand, collection and balance of the religious and charitable endowments attached to Peramur, Ramnad, Kumarasami Mudaliar's estate and Kavalpara :—

District.	Estate.	Endowments.	Demand.			Collection.			Balance.			Percentage of balance on demand.
			Arrear.	Current.	Total.	Arrear.	Current.	Total.	Arrear.	Current.	Total.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Trichinopoly.	Peramur ..	Musiri chattarm.	176	413	589	..	413	413	176	..	176	29·8
Madura ..	Ramanad ..	Devastanams.	54,563	1,33,077	1,87,640	17,959	1,12,963	1,30,922	36,604	20,114	56,718	30·2
		Chattrams .	23,111	39,399	62,510	8,353	29,845	38,198	14,758	9,554	24,312	38·9
		Dharmamagamai.	15,219	18,616	33,835	8,028	8,414	16,442	7,191	10,202	17,393	51·4
Tinnevelly	Kumarasami Mudaliar's estate.	....	11,213	13,046	24,259	3,563	9,219	12,782	7,650	3,827	11,477	47·3
Malabar ..	Kavalpara.	Trikangode devasam.	2,031	1,005	3,036	232	689	921	1,799	316	2,115	69·7

The balance against the Trikangode devasam was high, as the title of the proprietrix to manage the temple is disputed by the Uralars and the matter is under litigation. Of the balance shown in the statement, the following amounts which are reported to be irrecoverable will be written off the accounts :—

	Rs.	A.	P.
Musiri chattram	140	12	8
Ramnad devastanam	1,214	10	9
Chattrams	303	2	1
Total ...	1,658	9	6

25. The following statement shows the financial transactions of the above institution :—

Districts.	Estates.	Endowments.	Opening balance.	Receipts.	Total.	Charges.	Closing balance.
			Rs.	Rs.	Rs.	Rs.	Rs.
Trichinopoly..	Peramur ..	Musiri chattram	587	339	926	475	451
Madura ..	Ramnad ..	Devastanams	2,16,268	1,43,882	3,60,150	1,15,037	2,45,113
		Chattrams	73,399	38,964	1,12,363	37,297	75,066
Tinnevelly ..	Kumarasami Mudaliar's estate.	Dharmamagamai	18,541	16,529	35,070	18,332	16,738
			2,439	12,418	14,857	8,759	6,098
Malabar ..	Kavalpara ..	Trikangode devasam ..	171	1,025	1,196	932	264

The endowments attached to Kumarasami Mudaliar's estate were indebted to the extent of Rs. 346 and debts were due to them to the extent of Rs. 1,376. Of the latter amount, Rs. 1,302 are reported to be irrecoverable and will be written off the accounts.

The transactions of the Devadi choultry attached to Urlám are incorporated in the accounts of the estate. The balance to its credit at the beginning of the fasli was Rs. 7,167, and the receipts and charges of the year amounted to Rs. 3,119 and 1,113, respectively. At the close of the fasli there was a cash balance of Rs. 9,173 besides 26 garces of 1,800 seers each of paddy to its credit.

The affairs of the endowments attached to Sáptúr are under investigation.

27. *Education of the minors.*—Statement No. VI exhibits the educational progress of the wards in fasli 1295. They were 50 in number, 45 of them being boys and 5 girls. Since attaining his majority two years ago, the eldest son of the Parlákimedi zemindar, who is now 23 years of age, is of course exempted from the discipline of

No. I.—STATEMENT showing the ages, &c., of the Wards and the period during which the estates have been under management.

Districts.	Estates.	Government Orders by which the estates came under the management of the Court of Wards.	Sexes of the Wards.	Disabilities.	The period during which the estates have been under the Court's management.	Ages of the Wards at the end of the fasli.	Dates on which the Ward will attain majority.
					Yrs. M.	Yrs. M. D.	
1	2	3	4	5	6	7	8
Ganjam ..	Parlákimedi ..	No. 1279, 22nd June 1830 ..	Male ..	Imbecility ..	55 11	56 0 0	June 1890.
	Chinna Kimedi ..	,, 2188, 27th December 1876 ..	Do. ..	Minority ..	9 6	17 0 6	May 1892.
	Jarada ..	,, 2454, 19th July 1880 ..	Do. ..	Do.	5 11	15 1 26	January 1890.
	Urlám ..	,, 740, 27th March 1879 ..	Female ..	Do.	7 3	17 5 17	September 1897.
	Dhárákót ..	,, 149, 6th February 1885 ..	Male ..	Do.	1 5	10 8 23	15th March 1906.
	Boddagada ..	,, 1026, 11th September ..	Do. ..	Do.	0 9	1 3 16	1st February 1889.
	Merangi ..	,, 3042, 25th November 1869 ..	Do. ..	Do.	16 7	18 4 28	
	Mádugula (*a*) ..	,, 3087, 9th October 1877 ..	Do. ..	Do.	8 9	18 0 0	1889.
Vizagapatam ..	Chitlikada ..	,, 754, 20th June 1885 ..	Sex	Minority	8 9	46 6 28	
	Sripuram ..	,, 2930, 25th September 1877 ..	Female	Do.	7 10	11 10 5	26th August 1895.
	Chipurupalle ..	,, 1449, 5th ,, 1878 ..	Male ..	Do.	4 3	48 0 0	
	Appikonda ..	,, 510, 13th May 1882 ..	Female ..	Minority	0 2	9 5 0	February 1898.
	Lakkavaram ..	,, 337, 12th ,, 1886 ..	Male ..	Do.	6 8	10 2 16	April 1897.
Godávari ..	Kapileswarapuram (*b*) ..	,, 2291, 15th December 1879 ..	Do. ..	Minority	16 9	24 0 0	
	Nadavapalle ..	,, 2661, 27th September 1869 ..	Female ..	Do.	1 5	18 7 0	November 1888.
Cuddapah ..	Chittícherla ..	,, 222, 20th February 1885 ..	Male ..	Do.	9 9	17 4 0	February 1890.
North Arcot ..	Karugudi ..	,, 1881, 29th September 1876 ..	Do. ..	Do.	3 3	16 11 0	August 1890.
	Timmajumma's estate ..	,, 435, 11th April 1883 ..	Female ..	Do.	1 4	7 0 0	1900.
	Ukkadai ..	,, 299, 10th March 1886 ..	Male ..	Do.	7 0	14 0 0	January 1893.
	Velangami ..	,, 1471, 12th July 1879 ..	Do. ..	Do.	6 8	20 0 18	12th June 1887.
	Gandharvakóta ..	,, 2179, 15th November 1879 ..	Do. ..	Do.	5 4	12 6 20	11th December 1894.
	Vadapathimangalam ..	,, 493, 9th March 1881 ..	Do. ..	Do.	4 10	16 0 0	7th March 1891.
	Alangudicheri ..	,, 1205, 29th August ,, ..	Do. ..	Do.	4 10	19 7 24	7th November 1887.
Tanjore ..	Mathur ..	,, 1263, 25th ,, ..	Do. ..	Do.	3 7	14 10 0	6th September 1892.
	Papanad ..	,, 1292, 20th November 1882 ..	Do. ..	Do.	4 4	19 10 0	6th ,, 1887.
	Singavanam ..	,, 290, 13th March 1882 ..	Do. ..	Do.	2 5	13 2 15	15th April 1894.
	Tiruvlanjuli ..	,, 159, 1st February 1884 ..	Do. ..	Lunacy	1 2	41 11 21	
	Tiyagasamudram ..	,, 531, 5th May 1885 ..	Do. ..	Minority	1 2	16 4 17	February 1891.
Trichinopoly ..	Peramur ..	,, 524, 4th ,, ,, ..	Do. ..	Imbecility	17 7	38 0 0	
	Nangavaram ..	,, 2985, 30th November 1868 ..	Do. ..	Minority	5 7	11 8 0	31st October 1895.
	Ramnad ..	,, 1545, 18th ,, 1880 ..	Do. ..	Do.	13 3	17 8 0	October 1889.
Madura ..	Gandamánayakanúr ..	,, 319, 15th March 1873 ..	Do. ..	Do.	18 9	19 5 7	24th January 1888.
	Vadagarai ..	,, 2264, 27th September 1867 ..	Do. ..	Do.	4 8	12 6 7	24th December 1894.
	Sáptúr ..	,, 1631, 7th November 1881 ..	Do. ..	Do.	0 6	11 11 26	5th July 1895.
	Vadimitta ..	,, 5, 5th January 1886 ..	Do. ..	Do.	6 7	13 6 0	7th January 1894.
Tinnevelly ..	Kumarasami Mudaliar's estate ..	,, 2183, 17th November 1879 ..	Do. ..	Do.	4 9	20 1 0	10th June 1887.
Coimbatore ..	Mettáthi ..	,, 1399, 20th September 1881 ..	Do. ..	Do.	2 11	5 6 0	8th January 1902.
Salem ..	Erumaipatti ..	,, 860, 14th July 1883 ..	Do. ..	Do.	12 1	35 0 0	
	Shulagiri ..	,, 694, 5th June 1874 ..	Female ..	Imbecility ..	3 4	4 3 13	March 1903.
South Canara ..	Sarvottama Row's estate ..	,, 788, 28th July 1882 ..	Male ..	Minority ..	10 11	15 7 0	December 1891.
	Puttamma's estate ..	,, 1230, 14th August 1875 ..	Do. ..	Do. ..	2 11	68 0 0	
	Kavalpara ..	,, 872, 18th July 1883 ..	Female ..	Lunacy ..	13 11	20 0 0	25th April 1887.
Malabar ..	Markara ..	,, 1187, 9th August 1872 ..	Do. ..	Minority ..	8 7	20 0 0	January 1888.
	Bimbalan ..	,, 3941, 3rd December 1877 ..	Male ..	Do. ..	6 5	33 0 0	
		,, 122, 2nd February 1880 ..	Do. ..	Lunacy ..			

(*a*) Until the close of fasli 1294, the two widows of the late zemindar were recognized as the proprietrices of the zemindari pending the decision of the Civil Courts on the validity of an adoption set up by the senior widow. The High Court having decided that the adoption was valid, the management of the Court of Wards has been continued on behalf of the minor adopted son.

(*b*) This estate has since been handed over to its owner.

minority. His former tutor is still constantly with him and speaks most highly of his intelligence and moral character. Mr. Taylor reports that he has rarely met a young man of his age who knows so much about things peculiarly connected with this country. He is a good sportsman. His report on his settlement of the 19 villages which have been under his charge forms an enclosure to this report. His two younger brothers and the Chinna Kimedi and Jarada minors continued under Mr. Taylor's tuition. Mr. Baird was in charge of the education of the Merangi minor throughout the year at Waltair, and the Mádugula minor was added to his charge in March 1886.

Dhárákót	1
Srípuram	1
Sáptúr	1
Kumarasami Mudaliar's estate	1
Vadimitta	3
Kangundi	2
Tiyagasamudram	1

Mr. Sewart was in charge of the Ramnad and Gandamanáyakanúr minors at Madras, and they attended the Christian College. Miss Hadden continued as governess of the Kapileswarapuram ward. Ten wards belonging to the marginally-noted estates were under Native private tutors. Thirty minors were attending schools. Twelve of them were reading in the Middle School classes and five in the Matriculation classes. The progress of the minors was, on the whole, fair.

27. *General remarks.*—Pending the completion of the survey registers, the question of the settlement of Parlakimedi was in abeyance. The survey of the Kapileswarapuram estate was completed in the year under report at a total cost of Rs. 3,197, the area surveyed being 13,235 acres, thus disclosing an area of 2,138 acres in excess of that entered in the old accounts. The boundaries of the villages only have been marked by stones, while those of the holdings have been marked by earthen bunds. The lands belonging to the Kavalpara and Mankara estates have been measured. The report on the operations in the latter estate is due from the Collector, while the registers relating to the former are being fair-copied. The forests of the Kangudi estates continued under the management of the District Forest-officer, under whom they were placed under section 32 (*b*) of the Forest Act. The forest revenue of the year was Rs. 1,458 against Rs. 4,731 in fasli 1294. The decrease is probably due to restricted fellings. The Gandamanáyakanúr forests continued under the management of the District Forest-officer as the Collector's assistant. During the year under report the boundaries of the Warasanad valley in the estate were well defined and marked out by stones, and the outer demarcated lines of the whole estate were surveyed. The receipts of the year from forest revenue amounted to Rs. 1,629 against Rs. 2,961 in the previous year. The decrease is due mainly to no reserved timber having been felled and to traders having abandoned cutting on account of the distance of the felling locality. The Sáptúr forests were placed under protection towards the close of the fasli. The fuel reserves constituted in Ramnad, as mentioned in last year's report, are doing well and are being extended.

28. *Alienations.*—The Court gave in last year's report an exhaustive account of all that had been done in the disposal of alienations up to date. As a separate report upon the matter has been called for by Government they do not advert to the subject here.

29. The Court regret the delay that has occurred in the submission of this report. It is due to delay in the receipt of some of the district reports. The Ganjam Collector's reports for the estates in his district were only received between the 15th February and 15th March 1887.

(A true Extract.)

(Signed) M. HAMMICK,
Acting Secretary.

To the Secretary to Government, Revenue Department, with a file of reports.
„ all Collectors in charge of Wards' estates.

No. II-A.—STATEMENT showing the number of villages and the proportion of cultivation to holdings in the estates under the management of the Court of Wards for fasli 1295 (1885-86).

Districts.	Estates.	NUMBER OF VILLAGES.				FASLI 1294.			FASLI 1295.		
		Ryotwari or joint-rent.	Money-rent.	Rent in kind.	Inam or Shrotriem.	Total.	Holdings.	Actual cultivation.	Percentage of cultivation to holdings.	Holdings.	Actual cultivation.	Percentage of cultivation to holdings.
1	2	3	4	5	6	7	8	9	10	11	12	13
Ganjam ..	Parlákimedi ..	506	..	..	390	898	1,12,742	1,07,651	95·5	1,12,704	1,12,498	99·8
	Chinna Kimedi ..	63	21	..	74	158	9,040	8,383	92·7	10,270	10,019	97·5
	Jarada ..	25	6	..	31	62	3,460	1,827	52·9	3,461	2,790	80·6
	Uplám ..	6	..	..	7	13	2,968	2,968	100·	2,968	2,968	100·
	Dhárákót ..	36	102	..	47	185	..	..	..	4,755	4,725	99·4
	Bodaguda ..	6	272	..	21	299	..	..	..	..	..	..
	Merangi ..	1	49	..	36	86	976	976	100·	961	961	100·
	Mádugula ..	..	..	..	..	..	..	..	..	..	..	..
Vizagapatam ..	Chidikada ..	5	..	..	..	5	2,278	2,278	100·	2,278	2,278	100·
	Srípuram ..	5	..	..	5	10	2,840	2,840	100·	2,862	2,862	100·
	Chipurupalle ..	1	..	..	..	1	2,488	2,488	100·	2,488	2,488	100·
	Appikonda ..	..	..	..	..	..	..	..	..	..	..	..
	Lakkavaram ..	..	..	..	..	..	741	492	66·4	648	315	48·6
Godávari ..	Kapileswarapuram ..	7	7	..	..	7	5,707	3,904	68·4	5,706	3,718	65·1
	Nadavapalle ..	6	..	..	..	6	..	..	..	2,469	1,889	76·5
	Chitticherla ..	..	..	..	..	..	487	289	59·3	485	266	52·8
Cuddapah ..	Kangundi ..	..	157	..	123	330	8,704	7,828	89·9	8,603	7,803	90·7
North Arcot ..	Timmajamma's estate ..	..	..	..	..	..	..	..	..	..	..	..
	Ukkadai ..	..	..	..	..	..	3,418	3,015	88·2	2,480	2,125	85·7
	Velanganni ..	..	..	..	..	..	403	329	81·6	403	384	95·3
	Gandharvakóta ..	..	14	16	11	53	20,501	19,653	95·9	21,190	20,420	96·4
	Vadapathimangalam ..	..	..	..	..	..	5,685	5,685	99·3	5,727	5,727	100·
	Alangudicheri ..	..	..	..	..	..	594	594	97·3	593	593	97·3
Tanjore ..	Mathur ..	19	..	..	17	36	569	569	92·5	615	568	92·3
	Papanad ..	8	..	3	4	15	5,005	5,005	100·	5,460	5,460	100·
	Singavanam ..	..	..	..	..	..	3,083	1,128	36·6	2,886	1,413	48·9
	Tiruvalanjuli ..	..	..	..	..	..	..	..	..	609	609	100·
	Tiyagasamudram ..	..	..	..	..	..	..	..	..	474	457	96·4
Trichinopoly ..	Perambur ..	..	..	..	..	..	..	..	..	2,446	1,928	78·8
	Nangavaram ..	..	..	..	..	..	2,445	1,797	73·5	4,905	3,790	88·0
	Ramnad ..	..	335$\frac{5}{32}$	1,004$\frac{3}{32}$	827$\frac{3}{32}$	2,167$\frac{8}{32}$	4,285	3,837	89·5	3,790	3,790	100·
Madura ..	Gandamanáyakanúr ..	21	..	..	1	22	2,73,528	2,73,528	100·	3,08,971	3,08,971	100·
	Vadagarai ..	..	..	..	..	..	33,586	32,025	95·4	40,246	38,769	96·3
	Sáptúr ..	17	..	..	49	66	..	..	..	..	..	..
	Vádimitta ..	..	..	..	..	..	..	..	..	22,020	17,535	79·6
Tinnevelly ..	Kumarasami Mudaliar's estate ..	..	..	..	..	..	..	..	..	..	..	..
	Mettráthi ..	1	..	..	..	1	2,410	2,294	95·2	2,663	2,593	97·4
Coimbatore ..	Erumaipatti ..	12	..	..	..	12	5,281	3,733	71·8	5,941	5,311	89·4
Salem ..	Shulagiri ..	37	53	..	1	91	6,693	5,877	87·8	6,617	6,093	92·1
	Sarvottama Row's estate ..	..	..	..	49	49	4,990	4,458	89·3	5,044	4,438	88·6
South Canara ..	Puttamma's estate ..	..	..	..	..	..	300	300	100·	300	300	100·
	Kavalpara ..	..	..	..	..	..	..	..	..	..	..	..
	Mankara ..	..	..	..	..	..	..	..	..	..	..	..
Malabar ..	Umbalan ..	..	..	..	..	..	11,462	11,462	100·	11,462	11,462	100·
		..	..	..	..	..	470	470	100·	470	470	100·
		..	..	..	..	..	74	74	100·	74	74	100·
	Total ..	846	1,016$\frac{3}{32}$	1,023$\frac{3}{32}$	1,644$\frac{6}{32}$	4,530$\frac{8}{32}$	5,37,246	5,17,757	96·4	6,11,614	5,95,005	97·3

No. II-B.—Statement showing the settled demand of the estates under the management of the Court of Wards for fasli 1296 (1885-86).

Districts.	Estates.	Land Revenue.						Other items.	Total.
		Dry.		Wet.		Total.			
		Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.		
1	2	3	4	5	6	7	8	9	10
		ACS.	RS.	ACS.	RS.	ACS.	RS.	ACS	RS.
Ganjam	Parlákimedi	47,624	59,720	65,080	2,81,471	112,704	3,41,191	..	3,41,191
	Chinna Kimedi	2,495	5,669	7,775	45,006	10,270	39,675	23,420	63,095
	Jarada	606	1,136	2,855	16,172	3,461	17,308	4,233	21,541
	Urlám	321	1,738	2,647	41,744	2,968	43,482	6,973	50,455
	Dhárákót	1,612	..	3,143	..	4,755	18,940	53,890	72,830
	Bodaguda	..	..	..	..	..	1,663	18,090	19,753
	Merangi	590	410	371	2,126	961	2,536	37,040	39,576
	Mádugula	..	..	..	..	..	..	1,200	1,200
Vizagapatam	Chidikada	952	3,252	1,326	14,398	2,278	17,650	..	17,650
	Sripuram	1,270	2,943	1,592	12,009	2,862	14,952	..	14,952
	Chipurupalle	2,432	6,353	56	426	2,488	6,779	..	6,779
	Appikonda	..	..	..	..	..	..	..	..
	Lakkavaram	..	51	597	1,810	648	2,001	7,053	9,054
Godávari	Kapileswarapuram	4,179	27,203	1,527	5,680	5,706	32,883	..	32,883
	Nadavapalle	944	2,685	1,525	6,920	2,469	9,605	..	9,605
Cuddapah	Chitticherla	180	..	305	..	485	..	1,713	1,713
North Arcot	Kangundi	7,334	15,329	1,259	6,382	8,593	21,711	28,924	50,635
	Timmajamma's estate	..	..	..	..	..	..	..	..
	Ukkadai	963	..	1,517	..	2,480	..	22,358	22,358
	Velanganni	39	..	364	..	403	..	3,285	3,285
	Gandharvakóta	13,517	14,772	4,296	8,606	17,813	23,378	11,138	34,516
	Vadapathimangalam	732	..	4,995	..	5,727	..	63,143	63,143
	Alangudicheri	74	..	479	..	553	..	7,563	7,563
	Mathur	114	..	501	..	615	..	5,615	5,615
	Papanad	4,090	7,182	1,370	9,466	5,460	16,648	..	16,648
Tanjore	Singavanam	915	176	1,971	9,942	2,886	10,118	..	10,118
	Tiruvalanjuli	340	..	269	..	609	..	7,382	7,382
	Tiyagasamudram	127	..	347	..	474	..	9,066	9,066
	Peramur	2,050	..	396	..	2,446	..	11,107	11,107
Trichinopoly	Nangavaram	3,323	..	982	..	4,305	..	16,244	16,244
	Ramnad	257,761	2,62,472	51,210	4,18,985	308,971	6,81,457	67,102	7,48,559
	Gandamanáyakanúr	39,474	57,856	772	1,949	40,246	59,805	..	59,805
Madura	Vadagarai	..	..	..	..	..	..	2,856	2,856
	Sáptúr	20,391	23,607	1,629	12,417	22,020	36,024	5,735	41,759
	Vádimitta	..	..	..	..	..	..	..	..
	Kumarasami Mudaliar's estate	1,810	..	853	..	2,663	..	12,599	12,599
Tinnevelly	Metráthi	5,941	6,981	..	..	5,941	6,981	..	6,981
Coimbatore	Erumaipatti	6,178	12,766	439	3,911	6,617	16,677	1,317	17,994
Salem	Shulagiri	4,335	5,443	543	2,822	4,878	8,265	3,695	11,960
	Sarvottama Row's estate	200	..	100	..	300	..	4,183	4,183
South Canara	Puttamma's estate	..	..	..	..	..	..	..	..
	Kavalpara	7,635	..	3,827	..	11,462	..	23,846	23,846
	Mankara	230	..	240	..	470	..	4,926	4,926
Malabar	Bimbalan	55	..	19	..	74	..	382	382
	Total ..	440,884	5,17,884	167,177	8,91,242	608,061	14,29,729	4,66,078	18,95,807

No. II-B.—Statement showing the settled demand of the estates under the management of the Court of Wards for fasli 1295 (1885-86)—*continued*.

Districts.	Estates.	Miscellaneous Revenue.					Total of columns 10 and 15.	Deduct remissions.	Net revenue.	Demand of fasli 1294.	Difference.
		Jodi or quit-rent on inams.	Land-cess.	Water-rate and second-crop assessment.	Other items.	Total.					
		11	12	13	14	15	16	17	18	19	20
		RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjam	Parlákimedi	22,408	17,754	..	6,478	46,640	3,87,831	1,717	3,86,114	2,62,391	+ 23,723
	Chinna Kimedi	7,927	4,051	..	1,197	12,175	76,270	17,267	59,003	64,184	− 5,181
	Jarada	1,395	949	431	134	2,909	24,450	4,799	19,651	13,690	+ 5,961
	Urlám	1,833	1,112	..	1,300	4,245	54,700	1,760	52,940	54,405	− 1,465
	Dhárákót	2,733	2,258	..	2,068	7,059	79,889	635	79,254	73,253	+ 6,001
	Bodaguda	567	958	..	920	2,445	22,198	..	22,198	..	..
	Merangi	2,224	3,358	..	1,440	7,022	46,598	..	46,598	46,586	+ 12
	Mádugula	..	110	..	1,783	1,893	3,093	..	3,093	3,060	+ 33
Vizagapatam	Chidikada	352	907	..	3,765	5,024	22,674	8	22,666	18,166	+ 4,500
	Sripuram	960	703	1,741	1,078	4,482	19,434	..	19,134	17,335	+ 2,099
	Chipurupalle	129	279	..	1,604	2,012	8,791	..	8,791	8,665	+ 126
	Appikonda	..	..	..	..	..	..	..	..	..	..
	Lakkavaram	..	141	13	1,891	2,045	11,099	303	10,796	9,433	+ 1,363
Godávari	Kapileswarapuram	1,090	778	1,120	951	3,939	36,822	1,048	35,774	35,002	+ 772
	Nadavapalle	872	453	..	3,616	4,941	14,516	522	14,024	..	..
Cuddapah ..	Chitticherla	..	..	..	42	42	1,755	10	1,745	1,141	+ 604
North Arcot	Kangundi	15,392	3,854	12	5,800	25,058	75,693	..	75,693	77,409	− 1,716
	Timmajamma's estate	..	..	..	..	..	..	..	..	..	..
	Ukkadai	..	..	..	585	585	22,943	..	22,943	33,368	− 10,425
	Velangani	..	..	..	..	..	3,285	..	3,285	2,606	+ 679
	Gandharvakóta	..	..	..	..	..	..	..	..	..	..
	Vadapathimangalam	22	1,253	103	4,330	5,708	40,224	..	40,224	39,283	+ 941
	Alangudicheri	..	..	..	3,599	3,599	66,742	..	66,742	52,636	+ 14,106
Tanjore	Mathur	..	..	..	..	..	7,563	..	7,563	2,697	+ 4,866
	Papanad	..	..	..	..	..	5,615	..	5,615	2,514	+ 3,101
	Singavanam	..	359	94	2,156	2,609	19,257	..	19,257	16,448	+ 2,809
	Tiruvalanjuli	..	257	..	1,221	1,478	11,596	..	11,596	9,652	+ 1,944
	Tiyagasamudram	..	..	..	..	..	7,382	..	7,382	..	..
	Peramur	..	..	..	..	..	9,066	..	9,066	..	..
Trichinopoly ..	Nang. varam	..	..	24	276	300	11,407	..	11,407	11,163	+ 244
	Ramnad	..	..	274	585	859	17,103	..	17,103	17,130	− 27
Madura	Gandamanáyakanúr	67,720	23,508	5,174	56,427	1,52,829	9,01,388	55,122	8,46,266	7,96,380	+ 49,886
	Vadagarai	..	1,894	32	585	2,511	62,316	5,136	57,180	46,892	+ 10,288
	Sáptúr	..	..	..	1,762	1,762	4,618	..	4,618	3,881	+ 737
Tinnevelly ..	Vadimitta	..	1,038	995	3,042	5,075	46,834	..	46,834	54,428	− 7,594
Coimbatore ..	Kumarasami Mudaliar's estate	..	..	..	..	..	..	..	..	..	..
	Metráthi	..	66	..	3,148	3,214	15,813	..	15,813	10,338	+ 5,475
Salem	Erumaipatti	14	223	..	35	272	7,253	138	7,115	6,727	+ 388
	Shulagiri	..	529	271	952	1,752	19,746	3,696	16,050	15,690	+ 360
South Canara ..	Sarvottama Row's estate	4,116	553	..	2,356	7,025	18,985	705	18,280	17,015	+ 1,265
	Puttamma's estate	..	..	..	121	121	4,304	..	4,304	4,409	− 105
	Kavalpara	..	..	..	..	..	..	..	..	..	..
	Mankara	..	..	..	7,230	7,230	31,076	..	31,076	35,069	− 3,984
Malabar	Bimbalan	..	..	..	65	65	4,991	..	4,991	5,209	− 218
	Total ..	1,29,754	67,345	10,284	1,22,546	3,29,929	22,25,736	92,866	21,32,870	..	..

No. III.—STATEMENT showing the demand, collection and balance of the estates under the management of the Court of Wards for fasli 1295 (1885-86).

Districts.	Estates.	Demand.			Collection.			Amount written off.	Balance at the close of fasli.			Percentage of the balance in column 12 to the total demand in column 5.	Amount subsequently collected and remitted.	Balance.
		Arrears.	Current.	Total.	Arrears.	Current.	Total.		Arrears.	Current.	Total.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
		RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.		RS.	RS.
Ganjam	Párlakimedi	45,874	3,86,114	4,31,988	29,415	3,58,387	3,87,802	3,745	12,714	27,727	40,441	9·36	22,747	17,694
	Chinna Kimedi	14,219	59,003	73,222	7,159	45,120	52,279	..	7,060	13,883	20,943	28·60	7,593	13,350
	Jarada	6,769	19,651	26,420	2,147	10,638	12,785	36	4,586	9,013	13,599	51·47	4,020	9,579
	Urlám	367	52,940	53,307	367	52,346	52,713	..	..	594	594	1·11	594	..
	Dhárákót	37,634	79,254	1,16,888	2,647	63,182	65,829	..	34,987	16,072	51,059	43·68	2,306	48,753
	Bodaguda	4,079	22,198	26,277	3,383	14,014	17,397	..	696	8,184	8,880	33·79	3,377	5,503
Vizagapatam ..	Merangi	40,770	46,597	87,367	2,208	44,380	46,588	..	38,562	2,217	40,779	46·67	522	40,257
	Mádugula	708	3,093	3,801	79	1,843	1,922	12	617	1,250	1,867	49·11	565	1,302
	Chidikada	3,671	22,666	26,337	1,660	11,213	12,873	225	1,786	11,453	13,239	50·27	3,324	9,915
	Srípuram	4,503	19,434	23,937	2,006	18,105	20,111	415	2,082	1,329	3,411	14·25	1,289	2,122
	Chípurupalle	3,558	8,791	12,349	1,952	6,036	7,988	..	1,606	2,755	4,361	35·31	1,046	3,315
	Appikonda	..	..	..	..	..	..	..	..	..	..	..	..	..
Godávari	Lakkavaram	1,087	10,796	11,883	507	9,974	10,481	92	488	822	1,310	11·02	374	936
	Kapileswarapuram	13,377	35,774	49,151	8,619	29,473	38,092	235	3,823	6,301	10,124	20·59	389	9,735
	Nadavapalle	7,219	14,024	21,243	1,500	11,127	12,627	..	5,719	2,897	8,616	40·55	534	8,082
Cuddapah	Chitticherla	130	1,745	1,875	130	1,531	1,661	..	..	214	214	11·41	59	155
North Arcot	Kangundi	47,835	75,693	1,23,528	14,423	51,085	65,508	8,275	25,137	24,608	49,745	40·27	6,761	42,984
	Timmajamma's estate	..	..	..	..	..	..	..	..	..	..	..	..	..
Tanjore	Ukkadi	12,267	22,943	35,210	2,116	9,094	11,210	1,024	9,127	13,849	22,976	65·25	10,115	12,861
	Velanganni	3,811	3,285	7,096	1,018	3,285	4,303	..	2,793	..	2,793	39·36	..	2,793
	Gandharvakóta	1,02,911	40,224	1,43,135	20,446	19,689	40,135	..	82,465	20,535	1,03,000	71·96	7,539	95,461
	Vadapathimangalam	15,920	66,742	82,662	5,502	60,926	66,428	246	10,172	5,816	15,988	19·34	253	15,735
	Alangudicheri	294	7,563	7,857	263	7,273	7,536	..	31	290	321	4·08	58	263
	Mathur	273	5,615	5,888	112	5,615	5,727	..	161	..	161	2·73	..	161
	Papanad	41,139	19,257	60,396	15,323	2,437	17,760	664	25,152	16,820	41,972	69·49	7,248	34,724
	Singavanam	7,416	11,596	19,012	5,348	9,970	15,318	..	2,068	1,626	3,694	19·43	2,202	1,492
	Tiruvalanjuli	1,000	7,382	8,382	..	4,866	4,866	..	1,000	2,516	3,516	41·94	687	2,829
	Tiyagasamudram	1,192	9,066	10,258	59	6,669	6,728	..	1,133	2,397	3,530	34·41	1,259	2,271
Trichinopoly ..	Peramur	2,656	11,407	14,063	1,786	8,559	10,345	215	655	2,848	3,503	24·90	1,200	2,303
	Nangavaram	8,892	17,103	25,995	2,234	13,523	15,757	2,732	3,926	3,580	7,506	28·87	1,488	6,018
Madura	Ramnad	3,86,881	8,46,256	12,33,147	1,39,043	7,16,928	8,55,971	17,373	2,30,465	1,29,338	3,59,803	29·17	55,659	3,04,144
	Gandamanáyakanúr	3,317	57,180	60,497	849	56,233	57,082	627	1,841	947	2,788	4·60	682	2,106
	Vadagarai	524	4,618	5,142	297	3,871	4,168	..	227	747	974	18·94	170	804
	Sáptúr	36,115	46,834	82,949	9,816	31,374	41,190	..	26,299	15,460	41,759	50·34	5,623	36,136
Tinnevelly ..	Vádimitta	..	..	..	..	..	..	..	..	..	..	..	..	..
Coimbatore ..	Kumarasami Mudaliar's estate ..	5,465	15,813	21,278	3,518	12,389	15,907	52	1,895	3,424	5,319	25·0	1,340	3,979
	Metráthi	1,756	7,115	8,871	1,495	6,262	7,757	..	261	853	1,114	12·55	146	968
Salem	Erumaipatti	4,487	16,050	20,537	3,179	14,070	17,249	..	1,308	1,980	3,288	16·01	1,423	1,865
	Shulagiri	4,514	18,280	22,794	2,169	14,899	17,068	3	2,342	3,381	5,723	25·10	560	5,163
South Canara ..	Sarvottama Row's estate ..	273	4,304	4,577	200	3,981	4,181	71	2	323	325	7·10	218	107
	Puttamma's estate	..	..	..	..	..	..	..	..	..	..	..	..	..
Malabar	Kavalpara	6,462	31,076	37,538	4,130	28,555	32,685	..	2,332	2,521	4,853	12·92	216	4,637
	Mankara	4,479	4,992	9,471	1,349	2,974	4,323	502	2,628	2,618	4,646	49·05	134	4,512
	Bimbalan	57	386	443	57	386	443	..	..	..	..	..	..	..
	Total ..	8,83,901	21,32,870	30,16,771	2,98,511	17,72,282	20,70,793	37,244	5,48,146	3,60,588	9,08,734	30 1	1,53,720	7,55,014

No. IV.—FINANCIAL statement of receipts and charges of the several estates under management in fasli 1295.

Districts.	Estates.	Amount to the credit of the estate at the beginning of fasli 1295.				Cash receipts in fasli 1295.					
		Government securities.	Cash.	Value of grain on hand.	Total.	Land and Miscellaneous Revenue.	Interest on Government securities.	Debts recovered.	Sale-proceeds of land, &c.	Other items.	Total.
1	2	3	4	5	6	7	8	9	10	11	12
		RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjam	Parlákimedi	24,16,000	1,63,475	..	25,79,475	3,87,802	79,402	33	..	5,320	4,72,557
	Chinna Kimedi	62,000	13,260	..	75,260	52,279	1,540	2,712	..	109	56,640
	Jarada	11,000	2,007	..	13,007	12,785	559	1,675	..	320	15,339
	Urlám	2,30,000	41,252	..	2,71,252	51,713	6,565	..	..	156	58,434
	Dhárákót	..	14,806	..	14,806	65,829	..	429	40,000	1,288	1,07,546
	Bodaguda	..	1,037	..	1,037	17,397	..	82	5,632	302	23,413
Vizagapatam ..	Merangi	1,11,900	13,508	..	1,25,408	46,588	2,965	200	..	1,333	51,086
	Mádugula	..	939	..	939	1,922	..	277	..	6,462	8,661
	Chidikada	..	32,138	..	32,138	12,873	..	..	..	2,684	15,557
	Srípuram	..	11,107	..	11,107	20,111	159	..	..	1,310	21,580
	Chípurupalle	..	3,729	..	3,729	7,988	..	646	..	408	9,042
	Appikonda	..	..	..	..	..	..	..	..	..	..
Godávari	Lakkavaram	* 40,000	12,710	..	52,710	10,481	1,180	14,484	..	160	26,305
	Kapileswarapuram	59,900	13,183	..	73,083	38,092	1,432	..	..	..	39,524
	Nadavapalle	..	1,404	..	1,404	12,627	..	..	..	54	12,681
Cuddapah	Chitticherla	8,000	1,796	..	9,796	1,661	285	..	..	2,429	4,375
North Arcot	Kangundi	..	35,806	..	35,806	65,508	399	2,516	..	15,598	84,021
	Timmajamma's estate	..	..	..	..	..	..	..	..	..	..
Tanjore	Ukkadai	..	76,688	3,849	80,537	10,777	..	304	3,849	9,762	24,692
	Velanganni	..	166	..	166	2,103	..	..	..	585	2,688
	Gandharvakóta	..	17,813	5,636	23,449	34,788	..	2,021	5,448	7,225	49,482
	Vadapathimangalam	..	33,394	27,752	61,146	31,735	..	529	25,112	9,809	67,185
	Alangudicheri	..	1,630	1,678	3,308	5,364	..	2,117	1,678	1,192	10,351
	Mathur	..	121	1,526	1,647	6,029	..	1	444	881	7,355
	Papanad	..	931	847	1,778	17,665	..	1,295	673	7,812	27,445
	Singavanam	..	529	6,415	6,944	7,327	..	353	6,413	10,653	24,746
	Tiruvalanjuli	..	..	..	..	4,866	..	..	..	3,339	8,205
	Tiyagasamudram	..	2,656	1,442	4,098	5,460	..	14,426	1,472	4,348	25,706
Trichinopoly ..	Peramur	52,000	5,651	..	57,651	10,345	1,325	10	..	..	11,680
	Nangavaram	..	13,513	..	13,513	15,757	..	99	..	..	15,856
Madura	Ramnad	..	1,15,253	33,384	1,48,637	8,55,971	..	..	..	26,496	8,82,467
	Gandamanáyakanúr	1,17,300	71,569	326	1,89,195	57,082	5,787	..	..	3,634	66,503
	Vadagari	..	6,354	2,486	8,840	4,168	..	713	..	2,032	6,913
	Sáptúr	65,500	148	..	65,648	29,784	..	329	6,437	866	37,416
Tinnevelly	Vádimitta	..	..	..	..	..	..	..	..	..	..
Coimbatore ..	Kumarasami Mudaliar's estate ..	..	7,326	2,605	9,931	15,907	..	487	..	936	17,330
	Metráthi	..	2,531	..	2,531	7,757	..	..	..	10	7,767
Salem	Erumaipatti	..	689	..	689	17,249	..	1,666	..	..	18,915
	Shulagiri	..	2,959	..	2,959	17,068	..	..	..	7	17,075
South Canara ..	B. Saravottama Row's estate ..	4,500	2,792	..	7,292	4,181	142	..	..	43	4,366
	Puttamma's estate	..	..	..	..	..	..	..	..	..	..
Malabar	Kavalpara	42,000	36,867	3,298	82,165	32,685	1,382	..	..	853	34,920
	Mankara	10,200	7,284	136	17,620	4,015	216	..	..	30	4,261
	Bimbalan	..	178	155	333	270	..	..	..	1,115	1,385
	Total ..	32,30,300	7,69,199	91,535	40,91,034	20,04,009	1,03,338	47,404	97,158	1,29,561	23,81,470

* This is the correct figure and not 42,500 as given in last year's report.

No. IV.—Financial statement of receipts and charges of the several estates under management in fasli 1295—*continued.*

Districts.	Estates.	Cash balance and receipts, total of columns 4 and 12.	Charges.								
			Establishment for management, and contingencies.	Maramut expenditure.	Government demand.		Government commission for management.	Total management, works and Government demand.	Maintenance and education of the wards.	Allowance to other members of the wards' family.	Repayment of debts.
					Peishcush.	Assessment and land-cess.					
		13	14	15	16	17	18	19	20	21	22
		RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjam	Parlákimedi	6,36,032	20,018	28,886	87,823	29,816	4,106	1,70,649	84,974	5,699	..
	Chinna Kimedi	69,900	5,440	..	20,826	7,800	762	34,828	6,002	7,480	..
	Jarada	17,346	1,905	..	..	939	15	2,859	3,405	3,632	..
	Urlám	99,686	2,625	..	13,580	3,987	728	20,920	4,050	2,676	..
	Dhárákót	1,22,352	6,805	..	24,480	7,287	665	39,237	4,637	100	45,014
	Bodaguda	24,450	1,379	..	4,080	2,591	..	8,050	424	90	2,410
Vizagapatam	Merangi	64,594	919	..	20,982	6,766	824	29,491	13,948	2,180	..
	Mádugula	9,600	269	..	..	494	64	827	468	1,150	..
	Chidikada	47,695	1,132	608	4,855	1,850	281	8,726	4,061	1,600	..
	Srípuram	32,687	1,200	326	10,496	1,835	239	14,096	1,212	300	..
	Chipurupalle	12,771	621	325	4,817	887	131	6,781	2,220	..	..
	Appikonda	..	..	..	..	..	..	..	..	..	..
Godávari	Lakkavaram	39,015	2,123	1,803	3,572	466	295	8,259	1,200	180	215
	Kapileswarapuram	52,707	2,887	6,079	18,915	2,359	647	30,887	6,524	..	..
	Nadavapalle	14,085	767	362	3,726	789	..	5,644	2,400	783	510
Cuddapah	Chitticherla	6,171	231	278	..	445	47	1,001	840	984	..
North Arcot	Kangundi	1,19,827	13,905	10,603	24,384	5,293	1,138	55,323	5,611	7,500	..
	Timmajamma's estate	..	..	..	..	..	..	..	..	..	..
Tanjore	Ukkadai	1,01,380	1,705	86	..	6,093	..	7,884	66	460	78,187
	Velanganni	2,854	78	20	..	440	130	668	646	..	557
	Gandharvakóta	67,295	4,400	866	..	333	..	5,599	1,033	1,332	11,570
	Vadapathimangalam	1,00,579	5,307	68	..	25,137	..	30,512	3,147	98	19,660
	Alangudicheri	11,981	759	..	..	528	246	1,533	1,057	311	92
	Mathur	7,476	612	378	..	2,606	..	3,596	264	80	..
	Papanad	28,376	1,983	156	..	31	..	2,170	1,009	1,070	10,477
	Singavanam	25,275	1,301	..	..	22	..	1,323	344	260	9,935
	Tiruvalanjuli	8,205	829	..	..	2,907	..	3,736	388	210	149
	Tiyagasamudram	28,362	755	..	..	2,000	..	2,755	..	218	..
Trichinopoly	Peramur	17,331	657	87	..	4,510	170	5,424	1,803	180	..
	Nangavaram	29,369	1,172	115	..	6,929	308	8,524	1,956	1,095	12,138
Madura	Ramnad	9,97,720	69,455	1,21,537	3,14,157	37,955	10,978	5,54,082	14,646	17,167	2,98,786
	Gandamanáyakanúr	1,38,072	4,795	2,280	13,415	3,576	665	24,731	6,491	3,960	..
	Vadagarai	13,267	417	90	..	1,825	97	2,429	1,167	508	..
	Sáptúr	37,564	3,437	79	8,813	2,392	..	14,721	35	1,796	316
Tinnevelly	Vádimitta	..	..	..	..	..	..	..	..	..	..
	Kumarasami Mudaliar's estate ..	24,656	1,762	35	..	6,338	..	8,135	1,988	..	10,725
Coimbatore	Metráthi	10,298	233	..	1,966	417	126	2,742	705	786	2,074
Salem	Erumaipatti	19,604	1,585	..	12,964	..	..	14,549	733	..	963
	Shulagiri	20,034	1,109	465	5,522	836	..	7,932	902	2,677	4,460
South Canara ..	B. Sarvottama Row's estate	7,158	319	12	..	1,667	137	2,135	333	916	..
	Puttamma's estate	..	..	..	..	..	..	..	..	..	..
Malabar	Kavalpara	71,787	6,662	430	..	3,675	455	11,222	5,029	..	..
	Mankara	11,545	1,059	187	..	544	56	1,846	1,086	..	..
	Bimbalan	1,563	49	..	..	35	3	87	109	..	146
	Total ..	31,50,669	1,72,666	1,76,161	5,99,373	1,84,400	23,313	11,55,913	1,86,913	67,478	5,08,384

No. IV.—Financial statement of receipts and charges of the several estates under management in fasli 1295—*continued.*

Districts.	Estates.	Charges—*continued.*			Balance to the credit of the estates at the end of fasli 1295.				Increase or decrease as compared with the opening balance.	Percentage of establishment charges and Government commission to the total receipts.
		Purchase of promissory notes.	Other miscellaneous disbursements.	Total charges.	Government securities	Cash.	Value of grain on hand.	Total.		
		23	24	25	26	27	28	29	30	31
		RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	
Ganjam	Parlákimedi	40,000	44,860	3,46,182	24,56,000	2,89,850	..	27,45,850	+ 1,66,375	5·1
	Chinna Kimedi	..	9,583	57,893	62,000	12,007	..	74,007	− 1,253	10·9
	Jarada	..	4,877	14,773	11,000	2,573	..	13,573	++ 566	12·5
	Urlám	..	16,435	44,081	2,30,000	55,605	..	2,85,605	++ 14,353	5·7
	Dhárákót	..	4,072	93,060	..	29,292	..	29,292	++ 14,486	6·9
	Bodaguda	..	6,225	17,199	..	7,251	..	7,251	++ 6,214	5·9
Vizagapatam	Merangi	5,000	13,645	64,264	1,16,900	330	..	1,17,230	− 8,178	3·4
	Mádugula	..	129	2,574	..	7,026	..	7,026	+ 6,087	3·8
	Chidikada	..	3,129	17,516	..	30,179	..	30,179	− 1,959	9·1
	Srípuram	8,000	2,926	26,534	8,000	6,153	..	14,153	+ 3,046	6·7
	Chipurupalle	..	794	9,795	..	2,976	..	2,976	− 753	8·3
	Appikonda	..	..	..	..	..	..	..	..	..
Godávari	Lakkavaram	..	8,260	18,114	40,000	20,901	..	60,901	+ 8,191	9·2
	Kapileswarapuram	..	3,016	40,427	59,900	12,280	..	72,180	− 903	8·9
	Nadavapalle	..	39	9,376	..	4,709	..	4,709	++ 3,305	6·0
Cuddapah	Chitticherla	..	52	2,877	8,000	3,294	..	11,294	++ 1,498	6·4
North Arcot	Kangundi	20,000	24,328	1,12,762	20,000	7,065	..	27,065	− 8,741	17·9
	Timmajamma's estate	..	..	..	..	..	..	..	..	..
Tanjore	Ukkadai	..	11,560	98,157	..	3,223	433	3,656	− 76,881	6·9
	Velanganni	..	437	2,308	..	546	2,200	2,746	++ 2,580	7·7
	Gandharvakóta	..	12,063	31,597	..	35,698	5,535	41,233	++ 17,784	8·9
	Vadapathimangalam	..	36,504	89,921	..	10,658	50,963	61,621	++ 475	7·9
	Alangudicheri	..	4,717	7,710	..	4,271	2,172	6,443	++ 3,135	9·7
	Mathur	..	2,909	6,849	..	627	2,357	2,984	++ 1,337	8·3
	Papanad	..	9,572	24,298	..	4,078	270	4,348	++ 2,570	7·2
	Singavanam	..	11,756	23,618	..	1,657	7,993	9,650	++ 2,706	5·3
	Tiruvalanjuli	..	1,131	5,614	..	2,591	..	2,591	++ 2,591	10·1
	Tiyagasamudram	..	3,149	6,122	..	22,240	1,295	23,535	++ 19,437	2·9
Trichinopoly	Peramur	4,000	931	12,338	56,000	4,993	..	60,993	++ 3,342	7·1
	Nangavaram	..	2,112	25,825	..	3,544	..	3,544	− 9,969	9·3
Madura	Ramnad	..	60,027	9,44,708	..	53,012	..	53,012	− 95,625	9·1
	Gandamanáyakanúr	34,500	7,732	77,414	1,51,800	60,658	..	2,12,458	++ 23,263	8·2
	Vadagarai	..	351	4,455	..	8,812	3,527	12,339	++ 3,499	7·4
	Sáptúr	..	12,230	29,098	65,500	8,466	11,406	85,372	++ 19,724	9·2
Tinnevelly	Vádimitta	..	..	..	..	..	..	..	..	..
	Kumarasami Mudaliar's estate ..	..	1,721	22,569	..	2,087	1,669	3,756	− 6,175	10·2
Coimbatore	Metráthi	..	137	6,444	..	3,854	..	3,854	++ 1,323	4·6
Salem	Erumaipatti	..	1,856	18,101	..	1,503	..	1,503	+++ 814	8·4
	Shulagiri	..	961	16,932	..	3,102	..	3,102	++ 143	6·5
South Canara ..	B. Sarvottama Row's estate	..	2,603	5,987	4,500	1,171	..	5,671	− 1,621	10·4
	Puttamma's estate	..	..	..	..	..	..	..	..	..
Malabar	Kavalpara	..	10,916	27,167	42,000	4,4620	2,836	89,456	+ 7,291	20·4
	Mankara	..	619	3,551	10,200	7,994	445	18,639	++ 1,019	26·2
	Bimbalan	..	42	384	..	1,179	328	1,507	++ 1,174	3·8
	Total ..	1,11,500	3,38,406	23,68,594	33,41,800	7,82,075	93,429	42,17,304	+ 1,26,270	8·2

ENCLOSURE A to Statement No. IV showing the expenditure incurred on maramut (works) in the several estates under management in fasli 1295.

Districts.	Estates.	Irrigation works.		Buildings.		Communications.	Establishments.	Total Expenditure.
		New works.	Repairs.	New works.	Repairs.			
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ganjam ..	Parlákimedi ..	..	18,605	..	5,838	2,045	2,398	28,886
Vizagapatam.	Chidikada	..	608	..	..	..	..	608
	Srípuram	..	240	..	60	..	26	326
	Chipurupalle ..	..	239	..	86	..	..	325
Godávari ..	Lakkavaram ..	..	178	..	1,586	..	39	1,803
	Kapileswarapuram.	..	6,079	..	..	..	..	6,079
	Nadavapalle ..	..	362	..	..	..	..	362
Cuddapah ..	Chitticherla ..	..	278	..	..	..	..	278
North Arcot ..	Kangundi	578	1,763	2,804	1,233	2,135	2,090	10,603
Tanjore ..	Ukkadai	..	50	..	36	..	..	86
	Velanganni ..	..	..	..	20	..	..	20
	Gandharvakóta ..	..	436	..	430	..	..	866
	Vadapathimangalam.	..	..	..	68	..	..	68
	Mathur	..	336	..	42	..	..	378
	Papanad	..	88	..	68	..	..	156
Trichinopoly ..	Peramur	..	..	..	87	..	..	87
	Nangavaram ..	..	..	..	115	..	..	115
Madura ..	Ramnad	..	96,948	..	4,010	..	20,579	1,21,537
	Gandamanáyakanúr.	..	446	..	976	..	858	2,280
	Vadagarai	..	12	..	78	..	..	90
	Sáptúr	..	79	..	..	..	..	79
Tinnevelly ..	Kumarasami Mudaliar's estate ..	..	..	..	35	..	..	35
Salem ..	Shulagiri	..	265	..	200	..	..	465
South Canara ..	Sarvottama Rao's estate	..	..	..	12	..	..	12
Malabar ..	Kavalpara	..	..	..	430	..	..	430
	Mankara	..	..	..	187	..	..	187
	Total ..	578	1,27,012	2,804	15,597	4,180	25,990	1,76,161

No. V-A.—Statement showing the debts due to the estates under the management of the Court of Wards for fasli 1295.

Districts.	Estates.	Debts as per last year's account.	Debts newly contracted or newly brought to account.	Total.	Debts collected.	Debts written off.	Total.	Remainder due at the end of the fasli.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ganjam ..	Parlákimedi ..	..	33	33	33	..	33	..
	Chinna Kimedi ..	..	2,712	2,712	2,712	..	2,712	..
	Jarada	..	1,675	1,675	1,675	..	1,675	..
	Dhárákót	..	429	429	429	..	429	..
	Bodaguda	..	82	82	82	..	82	..
Vizagapatam ..	Merangi	4,688	..	4,688	200	345	545	4,143
	Mádugula	1,835	175	1,510	277	160	437	1,073
	Chidikada	69	..	69	..	..	..	69
	Chípurupalle ..	12,205	..	12,205	646	..	646	11,559
Godávari ..	Lakkavaram ..	41,452	2,157	43,609	14,484	5,222	19,706	23,903
	Kapileswarapuram.	36	..	36	(b) 12	..	12	24
	Nadavapalle ..	..	13,311	13,311	(c) 179	..	179	13,132
North Arcot ..	Kangundi	56,896	1,436	58,332	2,516	2,940	5,456	52,876
Tanjore ..	Ukkadai	34,900	2,819	37,719	(c) 685	892	1,577	36,142
	Gandharvakóta ..	(a) 52,816	1,676	54,492	2,021	32,152	34,173	20,319
	Vadapathimangalam.	86,557	37,522	1,24,079	(c) 17,448	199	17,647	1,06,432
	Alangudicheri ..	18,553	2,294	20,847	2,117	3,731	5,848	14,999
	Mathur	4,692	1,467	6,159	(c) 1,382	695	2,077	4,082
	Papanad	21,532	1,749	23,281	1,295	..	1,295	21,986
	Singavanam ..	16,400	726	17,126	353	..	353	16,773
	Tiruvalanjuli ..	..	45,977	45,977	..	74	74	45,903
	Tiyagasamudram ..	..	88,324	88,324	14,426	..	14,426	73,898
Trichinopoly ..	Peramur	..	112	112	10	..	10	102
	Nangavaram ..	2,049	409	2,458	99	..	99	2,359
Madura ..	Vadagarai	1,310	3	1,313	713	124	837	476
	Sáptúr	..	1,07,162	1,07,162	329	..	329	1,06,833
Tinnevelly ..	Kumarasami Mudaliar's estate ..	4,680	..	4,680	487	..	487	4,193
Salem	Erumaipatti ..	2,356	..	2,356	1,666	..	1,666	690
Malabar ..	Kavalpara	41	..	41	..	..	..	41
	Mankara	240	14	254	..	..	..	254
	Total ..	3,62,807	3,12,264	6,75,071	66,276	46,534	1,12,810	5,62,261

(a) This is exclusive of advances in grain.
(b) The estate having taken a usufructuary mortgage of an inam on condition that the profits should go towards the liquidation of the debt at Rs. 12 per annum, the necessary adjustment has been made in the accounts.
(c) The difference between these figures and those entered in statement No. IV is the value of advances repaid in kind.

No. V-B.—STATEMENT showing the debts due by the estates under the management of the Court of Wards for fasli 1295.

Districts.	Estates.	Debts as per last year's account.	Debts contracted or newly brought to account and interest accumulated in the fasli.	Total.	Debts paid off.	Debts struck off.	Total.	Remainder due by the estates at the end of the fasli.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ganjam ..	Dhárákót	..	85,014	85,014	45,014	..	45,014	40,000
	Bodaguda	..	2,410	2,410	2,410	..	2,410	..
Vizagapatam ..	Mádugula	60,301	..	60,301	..	..	..	60,301
Godávari ..	Lakkavaram ..	..	215	215	215	..	215	..
	Nadavapalle ..	..	12,944	12,944	510	..	510	12,434
Tanjore ..	Ukkadai	86,434	815	87,249	78,187	..	78,187	9,062
	Velanganni	5,870	173	6,043	557	..	557	5,486
	Gandharvakóta ..	2,92,983	10,407	3,03,390	11,570	..	11,570	2,91,820
	Vadapathimangalam.	55,996	2,577	58,573	19,660	3,177	22,837	35,736
	Alangudicheri ..	2,259	9	2,268	92	..	92	2,176
	Mathur	2,025	..	2,025	..	..	..	2,025
	Papanad	30,940	2,119	33,059	(a) 13,507	96	13,603	19,456
	Singavanam ..	77,286	..	77,286	9,935	..	9,935	67,351
	Tiruvalanjuli ..	..	28,185	28,185	149	..	149	28,036
Trichinopoly ..	Nangavaram ..	23,248	1,191	24,439	12,138	..	12,138	12,301
Madura ..	Ramnad	7,81,537	33,803	8,15,340	2,98,786	..	2,98,786	5,16,554
	Sáptúr	..	2,597	2,597	316	..	316	2,281
Tinnevelly ..	Kumarasami Mudaliar's estate ..	20,941	..	20,941	10,725	..	10,725	10,216
Coimbatore ..	Metráthi	5,550	444	5,994	2,074	..	2,074	3,920
Salem ..	Erumaipatti ..	4,200	263	4,463	963	..	963	3,500
	Shulagiri	35,922	1,788	37,710	4,460	..	4,460	33,250
Malabar ..	Bimbalan	1,950	146	2,096	146	..	146	1,950
	Total ..	14,87,442	1,85,100	16,72,542	5,11,414	3,273	5,14,687	11,57,855

(a) Of this Rs. 10,477 were paid in cash and the rest by adjustment.

No. VI.—STATEMENT showing the educational progress made by the Wards and their relations in fasli 1295.

Districts.	Names of estates.	Names of the Wards.	Age at the end of the fasli.	AGE AND ATTAINMENTS WHEN TAKEN UNDER THE COURT.		Class in which the Ward was reading during the year.	Number of school days.	Number of days the Ward attended school.
				Years.	Class for which fit.			
1	2	3	4	5	6	7	8	9.
Ganjam ..	Parlákimedi ..	The ward's sons— 1. Sri Gourachandra Gajapati Narayana Deo.	23	..	..	..	209	197
		2. Sri Jagannada Narayana Deo.	15	..	..	I ..	209	199
		3. Sri Padmanabha Narayana Deo.	13	..	..	I ..	209	199
	Chinna Kimedi.	Sri Brajákisora Deo.	17	..	..	II ..	209	198
	Jarada ..	Sri Raghunatha Samantaraya Deo.	15	..	..	II ..	209	195
	Urlám ..	Kandukuri Mahalakshmamma.	17	..	..	..	..	..
	Dhárákót ..	Madana Mohana Simha Deo.	10	..	..	..	..	..
Vizagapatam	Merangi ..	Sri Satrucherla Jagannadha Razu Bahadur.	18	3	..	..	..	..
	Mádugula ..	Sri Jagannada Bhupati Deo.	17	15	..	..	..	..
	Srípuram ..	Sri Raja Iruganta Rajagopalarayani Garu.	11	5	..	..	..	..
	Chípurupalle.	Goday Narayannamma Garu, fourth daughter of the proprietrix.	13	9½	II Class ..	III Class..	..	..
		Goday Bangaramma Garu, fifth daughter.	11	7½	I „ ..	II „ ..	..	..
Godávari ..	Lakkavaram..	Sri Raja Mantripragada Bhujanga Row.	10	3	..	IV Standard.	235	204
	Kapileswarapuram.	Balasu Rama Lakshmamma.	24	8	Last class..	..	..	131

Subjects studied in the year.	RESULTS OF THE ANNUAL EXAMINATION.				General Remarks.
	English language.	Mathematics.	History and Geography.	Vernacular.	
10	11	12	13	14	15
Having attained his majority, the ward pursues no regular course of study.	..	..	..	..	Attendance regular; general behaviour excellent.
1. English—First Reader, 49 pages 2. Simple and Compound rules, Arithmetic. 3. Map of the Madras Presidency and general outlines of India. 4. Telugu—First Book, the whole. 5. Uriya—Nithi Katha, part I, the whole.	Reading, fair; Dictation, bad; meaning, indifferent.	Slow and somewhat inaccurate.	Fair ..	Telugu, very fair; Uriya, good.	Handwriting fair; attendance and general behaviour excellent.
Do. do. ..	Good ..	Do. ..	Do. ..	Do. ..	Do. do.
1. English—Second Reader, 63 pages. 2. Arithmetic—Simple and Compound rules. 3. Map of India and general outlines of the map of Asia. 4. Telugu—Third Book, the whole; Venkayya's Grammar, 18 pages. 5. Uriya—Ramayana Sundara Kanda, 30 pages; Chanikya Sarasangraha, 30 verses.	Reading, fair; Dictation and meaning, poor.	Do. ..	Do. ..	Telugu, fair; Uriya, good.	Handwriting, English, fair; Telugu and Uriya, good; attendance and general behaviour excellent.
Do. do. ..	Reading and Dictation, fair; meaning, poor.	Do. ..	Do. ..	Telugu—reading and meaning, fair; Dictation, good; Uriya, good.	Handwriting good; attendance and general behaviour good.
....	..	..	..	..	The minor was under the tuition of Miss Thompson up to 31st March 1885 when she resigned her post on account of ill-health.
Uriya—Nithi Katha, parts I and II; Chanikiam, 350 lines, and 63 slokas. Telugu—First Book, 9 pages .. Arithmetic—Simple and Compound rules and Rule of Three. Geography, Ganjam district, the whole; Madras Presidency, pages 18.	..	..	..	..	The minor was with his mother at Dhárákót under the tuition of a private teacher. The progress made is not satisfactory.
The Merangi and Mádugula minors are under the private tuition of Mr. Baird.	..	..	..	..	Attendance generally satisfactory; handwriting very good; general behaviour good.
....	..	..	..	..	Attendance very regular; handwriting very good; general behaviour very satisfactory.
....	..	..	..	..	The minor is under a private tutor. He was attentive to his studies and obedient to his tutor.
....	..	..	..	..	The wards attended the Roman Catholic Convent school only for a short period during the year. They have left school since attaining maturity. General behaviour good.
....	..	..	..	..	
....	½	⅝	⅔	⅝	The ward is studying in the Church Mission School, Ellore. His studies are progressing satisfactory.
Telugu—Story of Vikramarka; Grammar up to Pronouns; Indian History, six chapters; Geography of the Godávari district, Presidency, Asia and Europe; Arithmetic up to Stocks; Act VIII of 1865 and estate accounts.	..	..	..	..	The ward was under the tuition of Miss Hadden; Handwriting good; behaviour good.

Statement showing the educational progress

Districts.	Names of estates.	Names of the Wards.	Age at the end of the fasli.	Age and attainments when taken under the Court.		Class in which the Ward was reading during the year.	Number of school days.	Number of days the Ward attended school.
				Years.	Class for which fit.			
1	2	3	4	5	6	7	8	9
Godávari .. cont.	Nadavapalle..	Ballapragada Venkata Subba Row.	18	17	LowerFourth class.	UpperFourth class, Native High School, Cocanada.	189	121
		Ballapragada Sundararamaswami.	12	10	First class.	First class do.	..	..
Cuddapah ..	Chitticherla..	Tarigonda Venkatappa Nayanivaru.	17	7	Last class..	Lower Fourth, High School, Madanapalle.	242	232
North Arcot.	Kangundi ..	Ramasubburazu Nayanivaru.	16	13	Upper primary.	..	..	..
		Subbaraju Nayanivaru.	14	11	Do. ..	..	..	..
Tanjore ..	Ukkadi ..	Annasami Tevar ..	14	6	Elementary.	IV Standard, Branch school, S. P.G. College, Tanjore.	189	162
	Velanganni ..	Ramalingam Pillai..	20	13	..	IV Upper and V class, St. Antony's school, Negapatam.	222	79
	Gandharvakóta.	Suriya Narayana Pandarattar.	12	7	..	IV Standard, S. P. G. Branch school.	224	197
	Vadapathimangalam.	Somasundara Mudaliar.	16	11	II Class ..	Upper IV and V class, Local Fund High school, Tiruvarur.	215	146½
		Minatchi Sundara Mudaliar alias Ramalinga Mudaliar.	8	3	..	I Class.	95	64
	Alangudicheri.	1. Musali Naidu ..	19	15	V Standard.	IV Upper Wesleyan Mission School, and V Class, St. Antony's School, Negapatam.	185½ 54	119½ 22
		2. Srinivasa Naidu.	17	13	V Standard.	V Class, Wesleyan Mission College, Negapatam.	185½	176½
		3. Krishnasami Naidu.	15	11	III Standard.	IV Lower, do.	185½	180
		4. Sauri Naidu	11	7	I Standard.	II Class, do.	185½	181
	Mathur ..	Nataraja Aiyer ..	14	11	III Class ..	IV Upper and V Class, Municipal High School, Máyavaram	201	162
	Papanad ..	Saminatha Vijaya Tevar.	19	15	III Standard.	V Standard, private tuition.	..	..
		Kumarasami Vijaya Tevar.	18	14	Do. ..	VI Standard, Native High School, Tanjore.	150	137

made by the Wards and their relations in fasli 1295—*cont.*

Subjects studied in the year.	Results of the annual examination.				General Remarks.
	English language.	Mathematics.	History and Geography.	Vernacular.	
10	11	12	13	14	15
....	¼	1/23	7/100	19/100	Handwriting fair; behaviour good.
....	..	..	..	...	Attended school only for two months in 1886.
....	⅜	1/8	62/100	⅜	Attendance regular; handwriting fair; general behaviour good.
English—Third Book of Lessons, 45 pages. Arithmetic—Vulgar and Decimal Fractions, Reduction and Practice. Geography—Madras Presidency. Telugu—Poetical Anthology, Part I, 170 stanzas; History of Nala.	Can read pretty well and translate easy passages.	..	..	Can read well and give the meaning fairly well.	Attendance regular; handwriting fair; general behaviour on the whole good.
English—Second Book of Lessons, 130 pages. Arithmetic — Compound rules, G.C.M, L.C.M, Reduction and Addition of Vulgar Fractions. Geography—Madras Presidency. Telugu—Poetical Anthology, 69 stanzas.	Reads tolerably well and can give the meaning of every passage. ¾	Progress not satisfactory. ⅓	Has a fair knowledge of the subject. ⅓	.. ½	Do. do. Attendance regular, and conduct uniformly good.
....	..	..	..	..	Very irregular and not inclined to read. Handwriting fair and general behaviour good. Did not attend the annual examination as he was indisposed.
....		⅛	¼	¼	¾ Attendance very regular; handwriting good; general behaviour satisfactory.
....		..	..	..	.. Passed the Middle School examination in the third class. Was absent for 1½ months on account of fever. Attendance very regular; handwriting very fair, and behaviour very satisfactory.
....		..	..	..	.. Was put to school on 15th March 1886. Attendance regular, handwriting improving fast, and behaviour good.
....		¾	3/10	⅜	½ Attendance regular, handwriting fair, general behaviour good.
....		⅓	⅓	3/10	5/10 Do. do.
....		⅝	¾	¼	¾ Do. do.
....		2/10	2/10	2/8	⅛ ½ Do. do.
....		⅓	½	3/8	½ Attendance, handwriting and general behaviour good.
....		3/10	½	½	⅜ Not satisfactory. The minor having grown up neglects his studies.
....		⅛	½	⅛	⅛ Attendance regular, conduct satisfactory.

Statement showing the educational progress made by the Wards and their relations in fasli 1295—*cont.*

Districts.	Names of estates.	Names of the Wards.	Age at the end of the fasli.	Age and attainments when taken under the Court.		Class in which the Ward was reading during the year.	Number of school days.	Number of days the Ward attended school.	Subjects studied in the year.	Results of the annual examination.				General Remarks.
				Years.	Class for which fit.					English language.	Mathematics.	History and Geography.	Vernacular.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Tanjore—*cont.*	Singavanam..	Dorai Raja *alias* Ayarappa Meikan Gopalar.	12	11	III Standard.	IV Standard, S.P.G. College, Tanjore.	150	113	....	7/10	8/10	7/8	1/2	General behaviour good.
	Tiyagasam udram.	1. Ramasami Aiyer.	16	..	..	..	..	..	....	..	..	..	..	The ward studies Sanskrit under a private tutor. Attendance irregular; handwriting fair; behaviour fair.
		2. Sitaramier ..	14	13	III Standard.	IV Standard, Kángyam Branch School, Kumbakónam.	211	195	....	..	..	..	..	Attendance regular; handwriting good; behaviour fair. The ward left the Tiyagasamudram Result System school before the annual examination and joined the Kángyam branch school, Kumbakónam, after the annual examination.
		3. Sivaraman ..	6	5	I Standard.	II Standard, Result System School, Tiyagasamudram.	309	302	....	..	..	..	..	Attendance regular; handwriting good; behaviour satisfactory, but does not pay proper attention to his studies.
		Subbaramier ..	14	13	III Standard.	IV Standard, Kángyam Branch School, Kumbakónam.	211	159	....	..	..	..	..	Attendance regular; handwriting very fair; behaviour good—*vide* remarks against No. 2.
Trichinopoly.	Peramur ..	Prasanna Venkatesa Aiyer, son of the incapacitated ward.	13	..	..	III and Lower IV, Middle School, Srirangam.	223	195	....	8/8	13/88	7/10	8/8	Attendance generally regular; handwriting indifferent; behaviour good.
	Nangavaram..	Lakshmi narayna Aiyer.	11	7	..	IV Lower and Upper S.P.G. College, Trichinopoly.	182	170	....	1/2	1/2	1/2	2/2	Attendance good; handwriting improving; behaviour very good; progress good.
Madura ..	Ramnad ..	Bhaskaraswami Setupati.	17	4	..	VIII Class, Christian College, Madras, and private tuition under Mr. Creighton.	..	..	....	..	..	..	..	Failed in the F.A. Examination, 1886. Attendance regular; general behaviour good. He speaks and writes English with more than average ability.
		Dinakaraswami ..	15	2	..	VI Class, Christian College, Madras, and private tuition under Mr. Creighton.	..	..	....	..	..	..	..	Passed his Matriculation Examination, 1886. Attendance regular; general behaviour good. He is a youth of decided promise.
	Gandamanáyakanár.	Sami Appen ..	19	..	..	IV Upper do.	..	..	....	..	..	..	..	Failed in the Middle School Examination, 1886. Attendance regular; general behaviour good; great progress in general intelligence. His memory often fails him. He is fond of all manly exercises.
	Vadagarai ..	Ramabhadra Naicker.	12	7	..	IV and V Standard, Native High school Madura.	235	227	....	11/18	17/24	6/8	1/2	Attendance regular; handwriting fair; behaviour good. The ward is intelligent.
	Sáptúr ..	Nagasami Kamaya Naicker.	12	11	..	Private tuition.	..	..	English—Second Reader.	..	..	..	..	....
Tinnevelly ..	Kumarasami Mudaliar's estate.	1. Runganadha Mudaliar.	20	15	..	IV Lower.	..	..	....	..	..	..	..	This ward does not attend school. Handwriting improved; behaviour satisfactory.
		2. Tirumalaiyappa Mudaliar.	14	10	..	III Class.	230	215	....	2/3	2/3	2/3	7/10	Handwriting improving; attendance regular; behaviour very satisfactory.

Statement showing the educational progress

Districts.	Names of estates.	Names of the Wards.	Age at the end of the fasli.	Age and attainments when taken under the Court.		Class in which the Ward was reading during the year.	Number of school days.	Number of days the Ward attended school.
				Years.	Class for which fit.			
1	2	3	4	5	6	7	8	9
Tinnevelly—*cont.*	Vadimitta ..	1. Kodumudi Mutuhkumarasami Manikkar.	13	7	..	..	..	..
		2. Kadiravelusami..	10	4	..	..	..	..
		3. Palani Ammal ..	..	..	..	..	..	..
South Canara.	Sarvottama Row's estate.	B. Sarvottama Row.	15	..	..	IV Class, Private School.	238	207
Malabar ..	Mankara ..	Katangi Nayar ..	19	11	II Standard.	IV Upper High school, Pálghat, and Municipal School, Calicut.	247½	151

made by the Wards and their relations in fasli 1295—*cont.*

Subjects studied in the year.	Results of the annual examination.				General Remarks.
	English language.	Mathematics.	History and Geography.	Vernacular.	
10	11	12	13	14	15
English—First Book; Arithmetic—Simple rules; Tamil—Third Book and Grammar.	..	..	..	..	These wards are under the private tuition of a tutor engaged by the lessee.
Do. do. do.	..	..	..	..	
English—First Book; Arithmetic, —first three simple rules; Tamil —First Book and Grammar.	..	..	..	..	
....	½	½	½	½	Attendance regular; handwriting middling; behaviour satisfactory.
....	..	..	..	..	Attended as regularly as the state of his health permitted; handwriting fair; behaviour in school satisfactory. Failed in the Middle School Examination, 1885, in Arithmetic Euclid, and, History and Geography.

ENCLOSURE.

From M.R.Ry. SRI GOURACHANDRA GAJAPATTI, NARAYANA DEO, to the Collector of Ganjam, dated Parlákimedi, 9th July 1886, No. 11.

With reference to your letter of the 12th December last, No. 49, kindly making over to me the Kaspa mutta of the Parlákimedi zemindari, my ancestral property, as also the forests therein comprised, and requesting me to forward, at the end of the revenue year, a report of the receipts and disbursements connected therewith, I have the honor to submit the following observations for your information.

2. The season was very favorable both for dry and wet crops in nearly all the villages of the mutta. Both the dry and wet crops yielded fairly.

3. The mutta consists of nineteen villages (both inhabited and uninhabited), which were settled by me on the 9th and 10th April last as particularised below :—

On 9th April 1886.

1. Mangammapalem.
2. Pathapatnam.
3. Karandikaspa.
4. Ranipeta.
5. Parlakaspa.
6. Audinarayanapeta.
7. Daleppasery.
8. Kamtakaspa.
9. Ramaswamisery.
10. Cherunudigunakaspa.
11. Stuartpeta.
12. Senagimahadevisery.
13. Srungarasery.
14. Papasery.
15. Gopalapuram.
16. Suryanarayanapuram.

On 10th April 1886.

17. Radhakanthasery.
18. Chinamahadevisery.
19. Senkarasery.

4. A statement showing the extent and assessment of the holdings, as compared with those of the preceding fasli, is given hereunder :—

Faslis.	DRY.		WET.		TOTAL.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	ACRES.	RS. A. P.	ACRES.	RS. A. P.	ACRES.	RS. A. P.
1294	1,442·46	2,063 6 11	2,288·61	12,302 9 2	3,731·7	14,366 0 1
1295	1,404·28	2,003 3 0	2,318·48	12,376 8 0	3,722·76	14,376 11 0
Difference ..	— 38·18	— 63 3 11	+ 29·87	+ 73 14 10	— 8·31	+ 10 10 11

The decrease of Acres 8·31 in the extent of dry cultivation and the increase of Rs. 10-10-11 in assessment resulted from the extent of the land newly taken up on durkhast being less than that relinquished, and from the increase in the wet assessment in consequence of certain lands classed as dry in former years being converted into wet.

5. The following abstract statement exhibits the items of increase and decrease :—

Particulars.	Extent.	Assessment.
	ACRES.	RS. A. P.
Items of increase.		
1. Lands newly taken up on durkhast	0·67	0 5 4
2. Dry converted into wet	30·26	76 10 4
	30·93	76 15 8
Items of decrease.		
1. Relinquished by ryots	8·23	14 6 3
2. Struck off from accounts, lands being used for road ditches	0·32	1 11 0
3. Retained for estate for want of bidders in auction.	·43	0 15 7
4. Dry converted into wet	30·26	49 3 11
	39·24	66 4 9
Net decrease in extent and increase in assessment.	8·31	10 10 11

6. No remissions were granted this year, the season having proved favorable and both dry and wet crops having yielded a fair outturn. The remission granted in fasli 1294 was Rs. 127-1-6.

7. The total demand under all sources was Rs. 15,142-5-8 against Rs. 14,980-9-9 of the previous year as shown below :—

Items.	Fasli 1294.	Fasli 1295.	Difference.
	RS. A. P.	RS. A. P.	RS. A. P.
1. Joint-rent	14,238 14 7	14,376 11 0	137 12 5
2. Shrotriem	..	..	..
3. Extra items	741 11 2	765 10 8	23 15 6
Total ..	14,980 9 9	15,142 5 0	161 11 11

8. The particulars of the extra items are as follows :—

Items.	Fasli 1294	Fasli 1295.	Increase or Decrease.
	RS. A. P.	RS. A. P.	RS. A. P.
1. Kattubadi or minor inams	89 12 6	89 12 6	..
2. Quit-rent on do.	3 6 0	3 6 0	..
3. Land-cess payable to the estate ..	529 14 4	534 12 10	+ 4 14 6
4. Cultivation of land not included in joint-rent	118 10 4	137 11 4	+ 19 1 0
Total ..	741 11 2	765 10 8	+ 23 15 6

The only items requiring explanation are the following :—

Item No. 3.—The increase of Rs. 4-14-6 under this head is due to the cess imposed on certain unauthorized cultivation and on the dry land newly converted into wet.

Item No. 4.—Certain surreptitious cultivation of former years being partially continued and certain fresh patches of land being similarly brought under cultivation during the year under reference ; an increase of Rs. 19-1-0 occurred under this head.

9. Out of the total current demand of Rs. 15,157-8-1, Rs. 11,109-2-2 were collected before the close of the official year, leaving a balance of Rs. 4,048-5-11 which was reduced by subsequent collections up to the end of May 1886 to Rs. 483 against Rs. 720, which was the balance at the end of May 1885. The balance left up to the end of June last (close of the fasli) is Rs. 142-5-3. The collections were thus satisfactory.

10. The following statement shows the receipts and expenditure as well as the balance in hand from the date on which I took charge of these villages :—

Particulars.	Receipts.	Expenditure.	Balance.
	RS. A. P.	RS. A. P.	RS. A. P.
Amount of revenue collected from 16th December 1885 to the end of June 1886...	*12,039 12 7	...	...
Amount of presents given to servants, &c., and camp expenses for Sivarathry feast ...	...	416 0 0	...
Cost of a boat purchased	...	50 0 0	...
Do. of dogs do.	...	200 0 0	...
Subscription to papers and gazettes ...	...	72 0 0	...
Compensation granted to ryots	...	16 14 0	...
Amount paid to the estate guardian for disbursements to certain market merchants on account of the provisions, &c., received from Ramaswamy and Jagannadhaswamy mutts from January 1882 to the end of June 1884 for 30 months as advised in the Principal Assistant Collector's hukum to the estate guardian, No. 172, of 11th April 1886	...	1,811 5 1	...
Cost of silver cups and caps purchased ...	...	180 8 0	...
Establishment charges	...	169 6 1	...
Contingencies	...	13 10 2	...
Total ...	12,039 12 7	2,929 11 4	9,110 1 3

* Collections of fasli 1294 also were included in this item.

11. Both for the management of the Kaspa mutta and forests which have been made over to me, one head clerk, an assistant and a peon on Rs. 20, 12, and 6, respectively, were engaged by me.

12. I have utilised the establishment in preparing the necessary registers and accounts to show the occupied area, cultivation, demand and collection, and other kindred matters just as is done in the manager's office.

13. My administration of the villages and forests in question has been as economical and careful as possible. I heard the representations of the ryots in person and gave them redress after inspecting their lands where necessary.

14. It is with a feeling of sincere gratification that I observed the ryots appreciate my humble efforts to ascertain their wants and meet them as far as possible. They were free with me and had an evident pleasure in speaking to me.

15. In conclusion, I beg to offer my best thanks to the Court of Wards and to you for having kindly afforded me this opportunity of learning my duties as a landlord and trust that I shall ere long be put in possession of the entire estate and thus enabled to better fill my position as the representative of an ancient and distinguished family.

ORDER—dated 18th October 1887, No. 985, Revenue.

Miscellaneous.

The Proceedings read above convey the report of the Court of Wards on the administration during fasli 1295 (1885-86) of the estates under their charge.

2. From paragraph 2 of this it appears that, while one estate passed out of the hands of the Court in consequence of the ward having attained his majority, four others came under its management, thus making the number of estates under control at the termination of the year 44, as against 41 at the close of that preceding it. Of these, 35 were the properties of minors, 3 of females no longer minors and the remainder of persons mentally incapacitated.

3. The condition of the finances of the Pandur Mallaveram estate, which was that handed over to the proprietor during the year under review, was creditable to the management, but the same can hardly be said of the educational progress attained by the minor during the period of wardship.

4. Of the four estates of which the management was assumed during the year no particulars regarding two are afforded, as one was taken up six weeks prior to the close of the year, while possession of the other forms the subject of a suit filed by the Court.

5. Twenty-seven of the estates under management were proprietory and seventeen consisted of scattered ryotwari lands. The former, excluding four (not five as stated in the report) for which, for the reasons mentioned by the Court, no figures are given, included 4,531 villages, of which 1,644 were held on favorable tenure.

Particulars of holdings and cultivation are given in paragraphs 8 and 9 of the report and call for no remark.

6. From the marginal abstract it will be seen that the collections under the head of arrears were unsatisfactory, and though Ramnad, where it is stated that the ryots pay in small instalments, is responsible for a large amount of the arrear balance, Government consider that if more energy had been shown by Collectors better results than an arrear of 62 per cent. of the demand, which is higher than the figure of the preceding year, might have been obtained. In no less than 19 estates the balance ranged from 100 to over 50 per cent. of the demand.

—	Demand.	Collections and remissions.	Balance.	Percentage of balance to demand.
	RS.	RS.	RS.	
Arrears ..	8,83,901	3,35,755	5,48,146	62
Current ..	21,32,870	17,72,282	3,60,588	16·9
Total ..	30,16,771	21,08,037	9,08,734	30·1

The Court must insist upon Collectors ascertaining promptly and definitely what the irrecoverable balances of the estates in their charge are. This work will no doubt,

in some instances, be troublesome, but it is one which, with a reasonable amount of care and attention, does not seem beyond the range of possibility. Once completed, speedy steps to collect what is recoverable should be adopted, what is irrecoverable should be written off, and care should be taken that no further arrears accrue. The Court would probably find that the work of bringing the arrears to a lower figure than they at present are, would be materially forwarded, when the collections are backward, by causing a Demand, Collection and Balance statement to be sent to it at short intervals for review, until satisfied with the results obtained.

It has not been explained why the large balance against the Merangi estate, the writing off of which was sanctioned in the report preceding the present, has not yet been removed from the accounts. The explanation offered in paragraph 13 of the report as regards the tardiness of collections of arrears, cannot be considered satisfactory. If the provisions of Act VIII of 1865 were carefully attended to in every respect, there is no reason why the collection of the revenue of estates under management should, to any very appreciable extent, be more slow or uncertain than that of Government lands. It is neglect to observe the requirements of the Act that is the chief cause of difficulty. The current collections were satisfactory though the balance was slightly higher than that of the previous year, being 16·9 per cent. as against 16·4.

7. The items "receipts" and "charges" call for no special remarks. The percentage of establishment charges and Government commission to the receipts shows an improvement as compared with the figures of the previous year, but there are still some estates, *e.g.*, Kavalpara, Mankara and Kangundi in which reductions seem possible.

8. The subject of public works is one which appears to demand the close and very early attention of the Court. Out of a total expenditure of Rs. 23,68,594, the outlay under this head was only Rupees 1,[illegible]161. Looking to the items composing this sum, which are noted in the margin, it is apparent that a very insignificant amount was spent on communications and that the charges for supervision were high.

	RS.
(1) Irrigation Works	1,27,590
(2) Buildings	18,400
(3) Communications	4,180
(4) Supervision	25,990
Total ...	1,76,160

The Court will furnish explanation as to how the establishments employed to carry on repairs to buildings and irrigation works in the Gandamanáyakanúr estate came to cost the extravagant figure of 60·3 per cent. of the outlay. It is observed that the supervision of public works in the Kangundi estate, which, as is Gandamanáyakanúr, is stated to be in charge of a Local Fund Engineer, cost 1·5 per cent. more than in Ramnad and the estates in the Godávari and Ganjam districts which are under the Public Works Department. The expenditure in the Ganjam district was by no means satisfactory, having been only Rs. 19,084 out of an estimate of Rs. 1,60,040. The attention of the Public Works Department has been drawn to this unsatisfactory state of things (*vide* G.O., Mis. No. 2673, dated 18th May 1887), and if the Court finds that its fears that but little expenditure is being incurred are well grounded, a special report on the matter should be made.

Government note, with displeasure, that notwithstanding the observations made at paragraph 10 of the review of last year, no outlay was incurred in no less than nine of the estates in which the public works were under the charge of Collectors and that, in others, but a small fraction of the alloments was expended. It is of very great importance to the well being of estates under wardship that the irrigation works appertaining to them should, during this period, be put, as far as possible, into proper order, and Government must insist upon this being attended to by Collectors. The Court will submit the explanations of the officers who have not expended a satisfactory amount of the allotments made for irrigation works in estates under their charge.

9. The particulars of the debts due to, and by, the several estates, which are given in paragraphs 21—23 of the report, do not call for any remark, beyond that no explanation is offered of the large amounts remaining to be collected in Tiruvalangadi and Tiyagasamudram.

29 NOV 87
REGISTERED No.

10. The educational progress of the wards appears to have been, on the whole, fair, but there are some cases amongst those in Statement No. VI in which it would appear to be desirable that the Court should press its authority. Government observe that in but one instance—that of the Kapileswarapuram ward, who is a female—is it stated that Act VIII of 1865 and estate accounts have formed a portion of the curriculum of study. It is desirable that minor proprietors should, wherever possible, acquire a knowledge of the accounts with which it is expected that they will hereafter have to deal and of the law governing the relations between landlord and tenant, and Government would commend to the consideration of the Court the instruction of such wards, as may be fit to receive it, in these subjects, as well as in Regulations XXV, XXVI and XXIX of 1802, Act VIII of 1865 and Act II of 1871. Government note, with pleasure, the complimentary terms in which the elder son of the Parlákimedi ward is mentioned, and have perused, with interest, his report on the management of the 19 villages, belonging to his father's estate, which were placed under his charge. The question whether he might not now be permitted to supervise a larger number of villages merits consideration.

11. The Court should submit their report upon alienations in estates as soon as possible, as the subject is one which has been long on hand.

12. The map illustrative of the situation, income and tenures of the several estates under the care of the Court, which for the first time accompanies the report, is an improvement. It would be better if the colors distinguishing the estates were more pronounced and the marks denoting their position were rather larger. It would also make reference more easy, if the names of all towns, excepting the capitals of districts, were omitted from the map.

13. In conclusion, Government are glad to be able to observe that the report under review, though received 2½ months after the due date, has reached them two months sooner than its predecessor. They trust that the Court will use every effort to submit future reports by the date on which they are actually due. The Court should intimate to the Collector of Ganjam that if delay such as is noticed in the concluding portion of their report again occurs in his district, he will incur the displeasure of Government.

(True Extract.)

Ag. Secretary to Government.

To the Court of Wards.
„ the Public Works Department.
„ the Editors' Table.

Exd. W. H. French.

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786 W 31/3/85
2659 W 28/10/84
1523 W 18/6/84

B
No. 3302 dd/ 2nd Dec/87

Communicated to the Supply: Engrs: concerned with reference to para 8 on the subject of Public Works. The short expenditure in the Ganjam Dt. was noticed in G.O. 2861 W. dd/ 24th Oct: 87.

Ans
1.11.87

Jou
1/11/87.

B
1/12

Recd
3/12

Supg: Engrs.
Chief Engr. for Irrign:
C. Efor 3
3/12 8/12

Govt. of {1887} Madras.

REVENUE.

Issued

Recd. 30.11.87 Encl.

G.O., 18th October 1887, No. 985.

No. 3302 dd/ 2nd Dec/87

OCTOBER.

Court of Wards.

Report on the administration of the estates under the — during fasli 1295 (1885-86), reviewed.

With Order
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2 Colls for Govt