No. 169 A. E.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.

Establishment.

Abolition of the class of apprentice accountants and recruitment of the subordinate accounts branch from accounts clerks in Executive Engineers' and Examiners' offices.

Simla, the 8th August, 1892.

Read again—

Public Works Department Circular No. 52, dated 7th September, 1874.

Read—

The following note by Mr. R. G. Macdonald, Offg. Accountant General, Public Works Department, No. 1178 E., dated the 8th July, 1892:

In view of the difficulty which is frequently experienced in finding suitable men to fill vacancies that occur in the posts of divisional accountants in the several provinces and on railways, it has become necessary to review the situation and to suggest that some steps be taken to remedy the defects which exist in the arrangements now in force.

2. A class of apprentice accountants was introduced in 1872, as an experimental measure, with a view to providing for a supply of qualified men for the post of divisional accountant. This scheme appears to have worked fairly well for a time, as, in Government of India, Public Works Department, resolution issued as Circular No. 52 of 7th September 1874, the sanction of the Government of India was conveyed to the permanent retention of this class.

3. For a considerable time, however, this class of appointment has, for one reason or another, fallen into disrepute, and it has not been found possible to induce young men of the proper stamp to take up appointments, which from their nature do not qualify for pension, except as a mere stepping stone to other and more lucrative employment outside the accounts branch.

4. The consequence is that, as a means of supplying the department with qualified divisional accountants, the apprentice class is now practically useless. It was expensive as well as ineffectual.

5. It has, therefore, become necessary to suggest some other method of recruitment which shall meet the requirements of the department, and which shall be free from the disabilities attached to the existing arrangements.

6. There can be little doubt that the proper place to train a divisional accountant is the office of an executive engineer, and it is to the clerks in these offices who are engaged in assisting the divisional accountants in the work of completing and compiling the vouchers and accounts of the division,

P. W. CURRENT No. ~~8750~~ 8750

and to clerks employed upon accounts duties in the Examiner's office, who have spent the period laid down in Public Works Department Circular No. 14 P. W. of 1889 in divisions, that we must look for the supply of suitable men for the posts requiring to be filled by trained accountants.

7. It is, however, necessary that men should be selected to fill these clerkships, in the first instance, who have attained to some recognized scale of education, and who are willing to accept general service.

8. The appointments of clerks on the provincial scales rest with officers other than the Examiner of Public Works Accounts of the Province; and it is only by enlisting the co-operation of the Local Government or Administration in the matter that such a selection can be exercised.

9. I would venture to suggest, therefore, that Local Governments and Administrations be asked to consent to reserve a certain number of posts in the clerical establishment of the Provinces, to which only men who have passed the entrance test for the subordinate accounts branch, and who are likely to qualify for accountantships and are willing to accept general service, shall be appointed.

10. In view of the advantages that would result from the supply of competent divisional accountants being assured, there would probably be little difficulty in obtaining the desired co-operation; and, if it were decided that the posts to be reserved for men who have passed the entrance test should be limited to about four per cent. on the number of accountants employed in the Province, the desired object would be obtained.

11. It is desirable that these clerks should be thoroughly trained by the divisional accountants, and to ensure this being done, a bonus might be given as heretofore, of from Rs. 50 to Rs. 100 to each accountant who turned out a properly trained assistant. It might also be as well to recognize that these clerks should [illegible] office for a period of some six months or so after their divisional training had lasted for 18 months or more so as to complete their qualifications for accountantships. Similarly it might be admitted that clerks might be transferred from the Examiner's to a divisional office to give them the necessary experience.

Rcvd 21-8-92

ORDER.—Ordered, that the above note be forwarded to the Local Governments, Administrations and Officers noted on the margin, for consideration and favour of opinion on an early date.

The Governments of Madras and Bombay, Public Works Department, General and Railway Branches.
The Governments of Bengal, the North-Western Provinces and Oudh, and the Punjab.
The Chief Commissioners of the Central Provinces and Assam.
The Resident at Hyderabad.
The Agents to the Governor General for Central India, Rajputana and Baluchistan.
The Director General of Railways.

Ordered also, that a copy be forwarded to the Military Department, for favour of opinion as to the extension of the proposals to the Military Works Department.

Memo No. 2462 dg 24.8.92

Reg Manton

Offg. Depy. Secy. to the Govt. of India.

Documents accompanying.
Nil.

To The Secretary to the Govt of Madras, P.W.D.

27-9-92

31-8. Sent G.O.S. Copies in 2 covers

G. C. Press, Simla.—No. 225 P. W. D., A. G.—11-8-92.—814.

(C. No. 1201/8)

1

four per cent on the total number of accountants in the province amounts to only two, and this is a number too small to be of use.

3. I would recommend that one post in each circle, with the exception of the third, making five in all, be reserved for men fulfilling the conditions laid down in para 9 of the Accountant General's note, the offices to which such posts should belong [illegible] I understand

The test prescribed, if it be that in App. C. para 10, P.W. Code is a very easy one & I should think that men capable of passing it would qualify for first appt.

WS

P. W. CURRENT No. 750

unfair to the juniors
clerks already in the
office. Qd 100

2. However as the
number of appointments
which will in any
case be very small,
the practical inconv-
venience as regards
the Divisional offices
will be equally so,
and I think the
experiment may be
tried, but I entirely
agree with the Examin-
in considering that
it should at all
events be
made less to by it
than a small a sale

Spd: of the Gvt of Inde
Office Note from the Ex

900

P. W. D.

No 169 A. E. d/8. VIII. 92
WA - 142 A d/30. VIII. 92

Note by Chief Engineer
P. W. D:—

The Examiner's
remarks do not
remove the objections
expressed in my note
of the 24th August,
to the general principle
of employing the
clerical establishment
of Executive Engineers'
offices as a training
ground for the
Accounts Branch,
and (with regard to
para 3 of his note)

(C. No. 1201/8)

GOVT. OF MADRAS. } 1892. { P. W. DEPT.

EXAMINER, P. W. ACCOUNTS.

Madras, 30th. August 1892.

OFFICE NOTE No. 142 A

To

W.

Your office note No.246 dated 24th. August 1892.

In my opinion, the acceptance of the proposals of the Accountant General P.W.D. for the recruitment of the Subordinate Accounts Branch, will involve no difficulty in this Presidency.

2. In reference to my own office, full provision has already been made for this, for in my correspondence with the Accountant General on the subject of the reorganization of my office, I stated that the "Rs.50 clerks will usually be recruited from candidates who have qualified for appointment as accountants" (para 33 of my letter No. 659 S.A. dated IIth. May 1892).

3. And as regards Executive Engineer's offices, the limit of appointments proposed to be reserved in the clerical staff for such advancement is so small that the Accountant General's proposals may at once be adopted here without injury to any one; for as I understand

3000-3-2-91.

there is no questio
of appointing a clerk
who had passed the
required test 900 while
the highest post in
a divisional 900 office;
no such proposal
could be entertained
for a moment; what
we anticipate is that
men
some possessing
the required qualifi
cations will not
consent to begin
as most clerks do, 13
on Rs 20 per months
or the realents, but
must be employed,
if employed at all, 13
on from Rs 30 to Rs
40, which will be

Ppo: of the Govt of Inde
Office Note from the Ex

900.

(C. No. 1201/8)

KEEP-WITH CURRENT No.

dated 189 . 900

GOVT. OF MADRAS. } 1892. { P. W. DEPT.

EXAMINER, P. W. ACCOUNTS.

Madras, 30th. August 1892.

OFFICE NOTE No. 142 A

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3. And as regards Executive Engineer's offices, the limit of appointments proposed to be reserved in the clerical staff for such advancement is so small that the Accountant General's proposals may at once be adopted here without injury to any one; for as I understand

them,
~~that proposal~~, it is not intended that a clerk who had passed the required test should, on first appointment be pitch-forked into the highest post in a divisional office: he would in the order of events rise from the lowest salary, and take his chance of advancement to the accountant grade as opportunity arose. No one could complain at this, for the chance is open to all.

4. " Four per cent on the number of accountants employed in the Province" (para 10 of the Accountant General's note), that is on 40 in Madras, would be 2; and in each of the two Divisions that I have yet been able to inspect , viz ; Coimbatore and Nellore - I cannot say how many more there may be in other Divisions - there is already one clerk who has passed the required test, and who may hope to rise in due time to the accountant grade.

5. Practically, therefore, what the Accountant General proposes is at present the case in this Presidency; & it only requires an order of Government to guarantee that it will always continue.

6. In answer to your para 5, I may say that I understand that there has always been a difficulty in Madras, as elsewhere, in finding men of experience to fill the position of Divisional Accountant; & there is strong reason to believe that there is great weakness in the clerical portion of Divisional offices, as far as Accounts work is concerned.

7. The introduction, in the recently sanctioned scale of accountants, of several assistant accountants under training in Divisional offices, was intended to meet the first difficulty; but, beyond the orders in Government of India, P.W.D. Circular, No. 14 of 1889, which have not yet been acted on in this Presidency, the second has hitherto been untouched, although it is of as much importance as the other.

8. The number of Divisional Accountants who have been obliged to take leave has, however, been so great that it has been necessary to put the majority of assistant accountants in effective charge before they had gained the necessary experience. This is a decided defect, as it places the Executive Engineer at a disadvantage, inasmuch as it makes him dependent on an untried accountant for the accounts work of his office (see para 14).

9. I am in complete agreement with the principle enuncitated in para 6 of the Accountant General's note as a remedy for the first difficulty, & I think it may be accepted as an axiom that anything that tends to increased efficiency in Divisional offices, either as regards clerks or accountants, is greatly to the interests of Executive offices;

but as far as this Presidency is concerned, I think the limit of two clerks for 30 offices is not sufficient, either as a source of recruitment for the subordinate accounts establishment, or as a means of improving the condition of the clerical staff in Divisional offices.

10. · · It has been my intention for some time past to submit proposals for a reconstruction of Executive Engineers' offices, on the lines that, on my representation, were introduced in the Central Provinces and which worked there with satisfactory results; but I decided to wait until, by inspection of some offices, I had gained some experience of their requirements in this Presidency. At present I have been able to inspect only two offices, and I should have still further deferred an expression of opinion on the subject but that my views on it have been requested in connection with the Accountant General's proposals. I may however add that I ascertained, informally, both at Coimbatore and Nellore, that a scheme such as that sketched in this note would be favourably received by the clerks engaged on accounts work.

11. At present the whole of the clerical staff in each circle is on one list for promotion; but this establishment includes men who are engaged on two distinct sets of duties, viz clerical and accounts, and I think it will be admitted that a good copyist, or record-keeper, or head clerk, does not generally possess the qualifications necessary in an accounts clerk, and vice versâ. It follows, therefore, that the promotion of a man, from accounts work, to clerical duties, and of another, from clerical work, to accounts duties, and so on all down the list, cannot be conducive to efficient work in either section of an Executive Engineer's office.

12. My inspection of the Coimbatore office furnished evidence of the inefficiency of the accounts section from this cause; while at Nellore it was found that the transfer of the record-keeper to another office, on promotion, and the appointment to his post of an untrained man, had thrown the office into considerable confusion. I have therefore come to the conclusion that, as in the Central Provinces, so here, it is most desirable to recognize the distinction between the two separate sets of duties that make up the work of an Executive Engineer's office, and to make efficient provision for it.

13. If, indeed, there be any room for the need of increased efficiency in either set of duties, I incline to the opinion that, from a Divisional Officer's stand-point, it is absolutely necessary that the accounts staff of his office should, in an especial manner, be

thoroughly efficient. An Executive Engineer is not a professional accountant, nor has he the time to scrutinize the details of the account work done in his office; and it is therefore imperative that the men employed on this work should be utterly reliable: on the other hand it must be remembered that his local adviser on accounts matters, viz the divisional accountant, no matter how efficient he may be personally, possesses only a limited physical capacity for individual work and supervision, and that unless he is assisted by intelligent and reliable clerks, there is great danger of irregularities escaping notice which might eventually place the Executive Engineer in an unenviable position.

I4. It is, I submit, far more to an Executive Engineer's interest, than an Examiner's, that expenditure should be rigidly scrutinized before payment ; that all irregularities as to rates , excesses, estimates, appropriations, etc, should be promptly brought to his notice, and that the accounts of his expenditure should be placed before him at the earliest possible date, and in the most lucid form. But this cannot be done with an inefficient accounts staff.

I5. The scheme to which I have alluded in para 10 was this: the clerks engaged in Divisional offices on accounts work, were separated from all

5 Para

the other clerks in such offices; they were placed on a distinct roster for promotion; and the really qualified amongst them had the prospect of being drafted into the Examiner's office . I confidently submit that until something similar is introduced in this Presidency, the work in neither section of Divisional offices will be efficiently performed.

I6. The practice, which I understand is almost general in this Province, of allowing the Divisional accountant to utilize the services of any and every clerk in the office, on accounts works, except on occasions of inordinate pressure; ~~cannot be too strongly deprecated~~ cannot be too strongly deprecated; and on this point I would here emphasize the remarks made in para 52 of my recent inspection report on the Coimbatore office:-

" The accountant impresses every clerk in the office including the head-clerk and the store-keeper into account work of one kind or another. This is a mistake. Work is thus promiscuously distributed by the accountant amongst all the clerks in the office , 8 in number, the majority of whom have no fitness for account work. And that which is everybody's business is nobody's business. In my opinion the best results will not be obtained until some portion of the

office is told off specifically & exclusively for account work."

It is unfair to the head-clerk and his assistants, as it diverts them from their more legitimate duties; and it is prejudicial to good work in either section of the office.

17. Whereas the proposal made above will be a safeguard against square men being placed in round holes, and will thus secure efficiency in each section of an Executive Engineer's office.

18. As regards promotion, the clerical staff would look, as at present, to Superintending Engineers' offices and the Secretariat, and their prospects would be improved, in that a smaller number of men would be eligible for such advancement; while the accounts staff would have the prospect of being drafted either (a) into the Examiner's office as clerks, on their having passed the test qualifying for admission into the subordinate accounts establishment, (see para 2 of this note), or (b) into the accountant grade, on electing for general service, in addition to having passed the prescribed test.

19. It may sometimes happen that a man who is admirably adapted as a divisional accounts clerk is unsuited either for work in the Central office, or for the duties of an accountant; and it is therefore necessary to stipulate that in either case the appointment would be on probation for 3 months, during which period the clerk would preserve a lien on his former appointment.

20. In this way the prospects of every clerk, performing either clerical or accounts duties, in a divisional office, would be considerably improved, but one essential to the working of such a scheme is that the clerks engaged on account work - I restrict my opinion to these, as coming more within the scope of the subject under discussion, and I therefore say nothing here about the other clerks - should be adequately paid In the two offices that I have inspected the following was found to be the salaries paid to men engaged exclusively on such work:-

Coimbatore Rs.20.2.30 and 15.

Nellore Rs.30.2.40 and 20.2.30

and the work done by them, was to a great extent slipshod and unreliable, while the men were of very limited intelligence. These salaries, I submit, are not sufficient for responsible work, nor sufficiently attractive to men of the right stamp; and I would propose that the pay of accounts clerks in divisional offices be fixed at Rs.50, 40, 30, & 20.

21. It is only in the largest and heaviest divisions that more than two clerks will be needed, while in some divisions only one thoroughly efficient clerk ought to be sufficient; & in each case the pay should be regulated by the

character and extent of the work to be done. I hold it economical,in the end, to pay liberally,as a man will have the more to lose if he falls in his work, and this will be a strong incentive to him to give the best possible return for his pay;whereas,if a man is poorly paid he is content to put in a dull , half-hearted mediocrity of work,and it is moreover unjust to punish a man who has been inadequately paid. On salaries such as those proposed above it will,I think,be possible to arrangea scale for each circle which shall be sufficiently attractive to really useful men;and the prospect of rising to the accountant grade will be a very healthy stimulant.

22. If an accounts clerk failed to qualify for advancement beyondRs.50,he would have himself to blame: he should not look for advancement on the clerical establishment,any more than an accounts officer looks to the Executive Branch for promotion.

23. Such a scheme with a larger field for advancement as sketched in paras15&20would supply Divisional offices with a better stamp of accounts clerks,and this would be a distinct gain to Executive Engineers for the reasons stated in para 13 . Nothing in it would diminish present patronage,or weaken Executive Engineer's control over their office establishments(as feared

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in para 3 of your note),for appointments and promotions would continue to be made as at present:-

(i)with this difference, that the two sets of clerks,both for purposes of appointment and promotion,would be kept distinct from each other ; and

(ii)with this reservation, that in the event of the Examiner,or his Deputy finding,at an inspection,that a particular accounts clerk was unfit for his work,the Examiner's recommendation for a readjustment of his position would be carried out.

In proposing this reservation,I am actuated solely by the desire to aid Executive Engineers in the accounts work of their offices,and I would give effect to it in the same way that I now take steps for the reduction or removal of an accountant who has not fulfilled the trust reposed in him as the right hand man of an Executive Engineer in accounts matters.

24. Another essential to the successful issue of such a scheme is that sufficient provision be made for absentees, for it is here that inefficiency cripples the divisional accountant.At present,if a clerk falls ill and has to take leave at once,an Executive Engineer is very often obliged to appoint to the lowest vacancy the nearest aspirant for office,on a salary of Rs.15

and the results are mischievous.Instead of this,I would propose :

i. that over and above the actual number of account clerks required for each circle,a proportionate number be sanctioned as a reserve against casualties.

ii. that these reservists be attached to one or two offices,in each circle,so conveniently located that the men would readily be posted to any office in the circle where their services were needed in an emergency.

iii.that these extra clerks draw a salary of Rs.I5 a month whilelearning work,and be on probation for 3 months,subject to confirmation by the Superintending Engineer on the recommendation of the Executive Engineer concerned.

iv.that on their being posted to an office,for effective work, their initial salary be Rs.20,on probation for a further period of 3 months,subject to confirmation as in the preceding case.

It will be observed that I would continue to make the circle the limit within which an account clerk would be transferred. I do this because I think it would be a hardship to a man on small pay to beliable to transfer to any part of the Presidency. Time enough for this when he elects for general service.

25. The advantages of the present proposals may be thus summarized:-

i. each set of clerks in a divisional office will be restricted to its own legitimate duties,& will thus be more efficient than either can be under existing arrangements

ii. dislocation of workby transfers or leave will be minimized,as by the training of one clerk to take up the duties of the man next above him,in each section,respectively , there ought always be a man qualified to take up the work of the absentee.

iii.the prospects of each set of clerks will be improved -

(a) of the routine clerks,by the reduced number of competitors for promotion to Supg.Engineers offices and the Secretariat.

(b) of the accounts clerks, by the prospect of advancement to the Examiner's office,or to the subordinate accounts establishment.

26. In thus proposing a separation of the two sets of clerks in a divisional office,nothing that I have said is intended to suggest any alteration in the orders that have already been passed in regard to the accountant being the manager of an Executive Engineer's office. It is very necessary that he shall be this; and,as I stated in my previous note on this subject, if any accountant is unqualified for this position,and the matter is represented to

P. W. CURRENT No. 9091

me I will take prompt steps to rectify it.

27. I however earnestly request that no weight may be attached to the argument (which I have again heard during my inspections) that it is a hardship to a "grey-haired head-clerk" to be subordinate to a young man. I showed the fallacy of this contention in para 14 of my office note No.7247 of 23rd. November 1891, and would here only repeat that this is no more unjust to a head-clerk, than it is unjust to an experienced first grade accountant, drawing perhaps Rs.550 a month, to have to work under the orders of a newly appointed Assistant Examiner on Rs. 250, or to a Sub Engineer of over 20 years service being subordinated to an Assistant Engineer drawing half his salary.

28. If these recommendations meet with the approval of Government, I will ascertain the number of clerks required for accounts work throughout the Presidency, and submit detailed proposals for such establishment.

Recd 7. 9. 92

C.

No. 2462 d/ 24-8-92
1938 W d/ 5-7-92
1937 W d/ 5-7-92
3245 W d/ 16-11-89
G.O. 3103 C d/ 31-10-74
Reminder Boys

Recd. 1-9.

Recd 1-9.

at present therefore I do not propose to express any opinion concerning them.

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Ootacamund
Septr 7. 1892

P. W. CURRENT No. 9091

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should be authorised
to fill them up
temporarily if men
fulfilling the required
conditions are not
forthcoming, which
will very often be the
case. 9/0 10

4. The greater part
of the Examiner's note
is taken up with sug-
gestions concerning
the "reconstruction
of Executive Engineers'
offices" a matter
entirely outside the
limits of the present
reference, and which
had much better
be considered separately;

PUBLIC WORKS DEPARTMENT.

No 2502 W dy 7 September 1892

PROCEEDINGS OF THE MADRAS GOVERNMENT.

READ the following

Note by the Offg Asst. Genl P.W.D. (H.E. No 1178 Ed/8. VII. 92)
Pros. thereon by the Govt of India (" " 1694 Ed/8. VIII. 92)
Note by the Ex. P. W. Accts (" " 142 A dy/30 " ")
Note by the Chief Engr P.W.D. (" " dy/1. IX. 92)

9/0 9/0 20

His Excellency
the Governor in
Council concurs
in the suggestions
of the Chief Engineer
and will be pre-
pared to reserve
one post in each
circle, excepting
the third, on Rs 30
per mensem, making
five appointments

in all, for clerks who fulfil the conditions laid down in para: 9 of the Accountant Generals' Note.

2. The Govt of India will be informed accordingly.

H.E. No 2503 W dft 7 Sept 1852

Copy of the above forwarded to the Govt of India.

Supdg Engineer
Ex Div A

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C & C 9091 &c

Govt. of 1892 Madras.

PUBLIC WORKS.

Dated

Recd.

Encl.

G.O. 7 September 1892 No. 2502 2503 W

Recruitment of the Subordinate Accounts Branch

Passing orders on the question of —— from accounts clerks in Ex: Engineers' and Examiners' offices.

Recruitment of the Subordinate Accounts Branch

arding to the Govt of I
of Progs passing orders
the question of ——
m Accounts Clerks in
Ex Engineers' and Examiners
Offices.

Sec. 7/9 3/8/9

2502 170 letters
Complete with
Postal Receipt

2503 W 40 copies
complete -

2503 W - 40/2 copies
Simply questions to
number & date of
1st 2 papers noted

C.F. 73.

Date taken out.	For what purpose.			Initials of clerk taking the paper or of attender.	Date returned.	Initials of attender.
	Department.	C. No.	Year.			

Taken for Printing Records

C.F. 73. DEPARTMENT.

Paper taken out of the Records from the charge of the Referencer.

Press / Miscellaneous / Routine No._____, dated_____ 19 .

Date taken out.	For what purpose. Department.	C. No.	Year.	Initials of clerk taking the paper or of attender.	Date returned.	Initials of attender.
16/6/86	MR&I		2467, 68 W - 5/9/87			
			~~2452 W - 6/9/87~~			
			~~2435 W - 3/9/87~~			
			Pono 6/9 16/6/86. 8/9/86			

Govt. of {1889} Madras.

MILITARY.

To THE QUARTER MASTER GENERAL,
&c., &c., &c.

Dated September,

Issued

Recd. Encl.

G.O., 6th September 1889, No. 6129.

No 2562 W dated 5th Sept. 1889

Communicated to the Supdg. Engineer 5 Circle

1st R.R.G.D.B

W

SEPTEMBER.

Nos.

Defences- Inland.

Agram entrenchment.— Correspondence containing the views of the Defence Committee relative to the construction of a parados for screening the interior of the — from fire from commanding ground outside the work, communicated to His Excellency the Commander-in-Chief.

Taken for Orders & Records.

C.F. 73. DEPARTMENT.

Paper taken out of the Records from the charge of the Referencer.

Press / Miscellaneous / Routine No._____, dated_____19 .

Date taken out.	For what purpose. Department.	C. No.	Year.	Initials of clerk taking the paper or of attender.	Date returned.	Initials of attender.
16/6/38	MR&O / 15 M	2467, 68 W - 5/9/89				
		2452 to 60 - 6/9/89				
		2435 to 60 - 3/9/89				
		Pons 2% 16/6/38.			30/5/89	

MILITARY DEPARTMENT, SEPTEMBER 1889, No.

GOVERNMENT OF MADRAS.

MILITARY DEPARTMENT.

Defences—Inland.

Read the following papers:—

No. . *From Brigadier-General M. PROTHEROE*, C.B., C.S.I., *Quarter Master General, Madras Army, to Brigadier-General A. KENNEY-HERBERT, Secretary to Government, Military Department; dated Ootacamund, 27th May* 1889, *No.* 1446-*B*.

With reference to para. 3 of this office letter No. 1648-B of 21st May 1888, embodied in Proceedings of Government No. 3671, of 2nd June last, I am desired to forward the plans and estimates as per margin, for the construction of parados for screening the interior of the Agram entrenchment from fire, from commanding ground outside this work.

	RS.
1. Plan and estimate as proposed by the Executive Engineer	1,630
2. Plan and estimate as proposed by the Officer Commanding Bangalore ...	2,030
3. Plan and estimate as proposed by Colonel Auchinleck, Royal Horse Artillery	2,270

2. His Excellency the Commander-in-Chief is inclined to think that the proposals of Colonel Auchinleck, Royal Horse Artillery (marked 3), are best suited to the object in view, but desires that the schemes be submitted to the Government of India for the consideration of the Defence Committee.

No. . *To the Secretary to the Government of India, Military Department; dated 3rd June* 1889, *No.* 3590.

No. . *From Brigadier-General E. COLLEN*, C.B., *Secretary to the Government of India, Military Department, to Brigdr.-Genl. A. KENNEY-HERBERT, Secretary to the Government of Madras, Military Department; dated Simla, the 14th August* 1889, *No.* 1622-*MW*.

Defences—Inland.

With reference to your letter No. 3590, dated 3rd June 1889, I am directed to forward herewith, for the information of His Excellency the Governor in Council, copy of a letter* from the Secretary to the Defence Committee submitting the views of the Defence Committee relative to the construction of a parados for screening the interior of the Agram entrenchment from fire from commanding ground outside the work, and to state that the Government of India concur in the opinion of the Defence Committee.

2. The enclosures of your letter are returned.

* No. 267, dated 8th August 1889.

From Lieutenant-Colonel W. G. NICHOLSON, Secretary, Defence Committee, to the Secretary to the Government of India, Military Department; dated Simla, 8th August 1889, No. 267.

In returning the enclosures of your memorandum No. 1209-MW, dated the 17th June 1889, relative to the defilade of the Agram entrenchment, I am desired by His Excellency the President to communicate the views of the Defence Committee respecting the proposals put forward by the local Military authorities.

2. Three sets of designs and estimates have been prepared; the first, in accordance with the Executive Engineer's ideas, costing Rs. 1,630; the second, to meet the views of the Officer Commanding, costing Rs. 2,030; and the third, as proposed by Colonel Auchinleck, Royal Horse Artillery, costing Rs. 2,270.

The Commander-in-Chief of the Madras Army is disposed to recommend the adoption of the third scheme.

3. On reference to the three tracings, it is observed that the main point of difference is whether or not there should be an additional so-called parados east of the Hospital Sergeant's and Medical Subordinate's quarters, designated F G in Colonel Auchinleck's scheme, and F in the Commanding Officer's scheme. The lines of fire, defilade from which is intended, being indicated on the tracings by dotted red lines, it seems to the Defence Committee that F G and F are not parados at all, but apparently inoperative traverses in prolongation of the probable line of fire. There may, of course, be some reason why such traverses would be advantageous, but no reason is specified; and, as a rule, a parados should be as nearly as possible at right angles to the line of fire, so as to take up the least possible amount of interior space.

4. The Defence Committee therefore are inclined to prefer the Executive Engineer's scheme, to which the loopholed masonry wall at H, as proposed by Colonel Auchinleck, would, in their opinion, be a suitable addition. Assuming that the defilade of the interior of this work is being dealt with according to the recognized principles of military engineering, the Committee consider that, if further protection from reverse fire is required at or about F G, it should take the form of a traverse or parados parallel, or nearly parallel, to the main parados A B.

No. . ORDER THEREON, September 1889, No. .

The foregoing correspondence from the Government of India communicated to His Excellency the Commander-in-Chief.

(True Extract.)

(Signed) A. KENNEY-HERBERT, Brigdr.-Genl.,
Secretary to Government.

To the Quarter Master General, with plans and estimates.
" Public Works Department, for information.

Exd. J. Henricus.

Govt. of {1889} Madras.

MILITARY.

To

THE QUARTER MASTER GENERAL,
&c., &c., &c.

Dated September,

Issued

Recd. Encl.

G.O., 6th September 1889, No. 6129.

SEPTEMBER.

Nos.

Defences—Inland.

Agram entrenchment.—Correspondence containing the views of the Defence Committee relative to the construction of a parados for screening the interior of the — from fire from commanding ground outside the work, communicated to His Excellency the Commander-in-Chief.

No 2562 W 1/14 Sept 1889

Communicated to the

Supdg: Engineer V Circle

1st R.R.Co. D.B

W

Govt. of {1889} Madras.

MILITARY.

To

THE QUARTER MASTER GENERAL,
&c., &c., &c.

Dated September,

Issued

Recd. Encl.

G.O., 6th September 1889, No. 6129

SEPTEMBER.

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No 2562 W 1/14 Sept 1889

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W.

S.O. V Circle

Govt. of {1889} Madras.

MILITARY.

No. 2562 A 2/14 - Lbtr 1/89

Communicated to the Supty: Engineer V Circle

1/14 R.R.G.D.B

W

To

THE QUARTER MASTER GENERAL,
&c., &c., &c.

Dated September,

Issued

Recd. *Encl.*

G.O., 6th September 1889, No. 1129.

SEPTEMBER.

Nos.

Defences—Inland.

Agram entrenchment.—Correspondence containing the views of the Defence Committee relative to the construction of a parados for screening the interior of the — from fire from commanding ground outside the work, communicated to His Excellency the Commander-in-Chief.

GOVERNMENT OF MADRAS.

MILITARY DEPARTMENT.

Defences—Inland.

Read the following papers:—

No. *From Brigadier-General M. PROTHEROE, C.B., C.S.I., Quarter Master General, Madras Army, to Brigadier-General A. KENNEY-HERBERT, Secretary to Government, Military Department; dated Ootacamund, 27th May* 1889, *No.* 1446-*B.*

With reference to para. 3 of this office letter No. 1648-B of 21st May 1888, embodied in Proceedings of Government No. 3671, of 2nd June last, I am desired to forward the plans and estimates as per margin, for the construction of parados for screening the interior of the Agram entrenchment from fire, from commanding ground outside this work.

	RS.
1. Plan and estimate as proposed by the Executive Engineer	1,630
2. Plan and estimate as proposed by the Officer Commanding Bangalore ...	2,030
3. Plan and estimate as proposed by Colonel Auchinleck, Royal Horse Artillery	2,270

2. His Excellency the Commander-in-Chief is inclined to think that the proposals of Colonel Auchinleck, Royal Horse Artillery (marked 3), are best suited to the object in view, but desires that the schemes be submitted to the Government of India for the consideration of the Defence Committee.

No. *To the Secretary to the Government of India, Military Department; dated 3rd June* 1889, *No.* 3590.

No. *From Brigadier-General E. COLLEN, C.B., Secretary to the Government of India, Military Department, to Brigdr.-Genl. A. KENNEY-HERBERT, Secretary to the Government of Madras, Military Department; dated Simla, the 14th August* 1889, *No.* 1622-*MW.*

Defences—Inland.

With reference to your letter No. 3590, dated 3rd June 1889, I am directed to forward herewith, for the information of His Excellency the Governor in Council, copy of a letter* from the Secretary to the Defence Committee submitting the views of the Defence Committee relative to the construction of a parados for screening the interior of the Agram entrenchment from fire from commanding ground outside the work, and to state that the Government of India concur in the opinion of the Defence Committee.

* No. 267, dated 8th August 1889.

2. The enclosures of your letter are returned.

From Lieutenant-Colonel W. G. NICHOLSON, Secretary, Defence Committee, to the Secretary to the Government of India, Military Department; dated Simla, 8th August 1889, No. 267.

In returning the enclosures of your memorandum No. 1209-MW, dated the 17th June 1889, relative to the defilade of the Agram entrenchment, I am desired by His Excellency the President to communicate the views of the Defence Committee respecting the proposals put forward by the local Military authorities.

2. Three sets of designs and estimates have been prepared; the first, in accordance with the Executive Engineer's ideas, costing Rs. 1,630; the second, to meet the views of the Officer Commanding, costing Rs. 2,030; and the third, as proposed by Colonel Auchinleck, Royal Horse Artillery, costing Rs. 2,270.

The Commander-in-Chief of the Madras Army is disposed to recommend the adoption of the third scheme.

3. On reference to the three tracings, it is observed that the main point of difference is whether or not there should be an additional so-called parados east of the Hospital Sergeant's and Medical Subordinate's quarters, designated F G in Colonel Auchinleck's scheme, and F in the Commanding Officer's scheme. The lines of fire, defilade from which is intended, being indicated on the tracings by dotted red lines, it seems to the Defence Committee that F G and F are not parados at all, but apparently inoperative traverses in prolongation of the probable line of fire. There may, of course, be some reason why such traverses would be advantageous, but no reason is specified; and, as a rule, a parados should be as nearly as possible at right angles to the line of fire, so as to take up the least possible amount of interior space.

4. The Defence Committee therefore are inclined to prefer the Executive Engineer's scheme, to which the loopholed masonry wall at H, as proposed by Colonel Auchinleck, would, in their opinion, be a suitable addition. Assuming that the defilade of the interior of this work is being dealt with according to the recognized principles of military engineering, the Committee consider that, if further protection from reverse fire is required at or about F G, it should take the form of a traverse or parados parallel, or nearly parallel, to the main parados A B.

No. . ORDER THEREON, September 1889, No. .

The foregoing correspondence from the Government of India communicated to His Excellency the Commander-in-Chief.

(True Extract.)

(Signed) A. KENNEY-HERBERT, Brigdr.-Genl.,
Secretary to Government.

To the Quarter Master General, with plans and estimates.
" Public Works Department, for information.

Exd. J. Henricus.

Govt. of {1889} Madras.

MILITARY.

To

THE QUARTER MASTER GENERAL,
&c., &c., &c.

Dated September,

Issued

Recd. Encl.

G.O., 6th September 1889, No. 6129

SEPTEMBER.
Nos.

Defences—Inland.

Agram entrenchment.—Correspondence containing the views of the Defence Committee relative to the construction of a parados for screening the interior of the — from fire from commanding ground outside the work, communicated to His Excellency the Commander-in-Chief.

[*For Heads of Departments.*]

Circular No. XVI Public Works.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.

General.

Withdrawal of the order directing the recovery from Agents of Vessels of three per cent. for Insurance and Departmental Charges on account of stores from England short delivered.

Simla, the 20th August 1889.

The following is forwarded to the Local Governments and Administrations and Officers noted in the margin, for information, in supersession of Public Works Department Circular No. XI, Public Works, dated 11th August 1888.

The Governments of Madras, Bombay, Bengal, the North-Western Provinces and Oudh, and the Punjab.
The Chief Commissioners of the Central Provinces, Burma, Assam, and Coorg.
The Resident at Hyderabad.
The Resident at Mysore.
The Agents to the Governor General for Central India, Rajputana, and Baluchistan.
The Superintendent of Port Blair and Chief Commissioner, Andaman and Nicobar Islands.
The Director General of Telegraphs.
The Inspector General of Military Works.
The Accountant General, Public Works Department.
The Director General of Railways.
The Consulting Engineers to the Government of India for Railways, Calcutta, Lucknow, and Central Divisions.
The Comptroller General.
The Accountant General, Bengal.

By order,

R. G. MACDONALD,
Under-Secy. to the Govt. of India.

No. 3741, Simla, dated the 22nd July 1889.

RESOLUTION.—By the Government of India, Department of Finance and Commerce.

Read again—

Resolution in this Department, No. 4001, dated the 24th July 1888.

Read also—

Despatch to the Secretary of State, No. 59 (Financial), dated the 26th February 1889, and Despatch from the Secretary of State, No. 16 (Financial—Stores), dated the 2nd May 1889.

RESOLUTION.—In Resolution No. 4001 of 24th July 1888, directions were issued that, in making recoveries from the agents of vessels on account of short delivery of stores obtained through the Secretary of State, the value of stores should be calculated by adding to the invoice value (including freight) 1 per cent. for insurance and 2 per cent. for departmental charges incurred in England. On further consideration the Governor General in Council has decided to withdraw the Resolution of the 24th July 1888.

ORDER.—Ordered, that this Resolution be communicated to the Public Works, Military, and Foreign Departments; to the Comptroller and Auditor General; and to the several Accountants-General and Comptrollers.

G. C. Press, Simla.—No. 365 P. W. D. A. G.—22-8-89.—980.

No 2532 W dt 12th Sept 1889

Communicated to
officers of the P.W. Dept
with reference to G.O. No.
2741 W dt 4th Sept 1889.

1 Sd of R.K.G. D.B
W.

Ch. Engr
C. E. for Rys
Secs
C. A to Govt
Engr. P. W. A
Training Dept

[*For Heads of Departments.*]

Circular No. XVI Public Works.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.

General.

Withdrawal of the order directing the recovery from Agents of Vessels of three per cent. for Insurance and Departmental Charges on account of stores from England short delivered.

Simla, the 20th August 1889.

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The Chief Commissioners of the Central Provinces, Burma, Assam, and Coorg.
The Resident at Hyderabad.
The Resident at Mysore.
The Agents to the Governor General for Central India, Rajputana, and Baluchistan.
The Superintendent of Port Blair and Chief Commissioner, Andaman and Nicobar Islands.
The Director General of Telegraphs.
The Inspector General of Military Works.
The Accountant General, Public Works Department.
The Director General of Railways.
The Consulting Engineers to the Government of India for Railways, Calcutta, Lucknow, and Central Divisions.
The Comptroller General.
The Accountant General, Bengal.

By order,

R. G. MACDONALD,
Under-Secy. to the Govt. of India.

No. 3741, Simla, dated the 22nd July 1889.

RESOLUTION.—By the Government of India, Department of Finance and Commerce.

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ORDER.—Ordered, that this Resolution be communicated to the Public Works, Military, and Foreign Departments; to the Comptroller and Auditor General; and to the several Accountants-General and Comptrollers.

G. C. Press, Simla.—No. 365 P. W. D. A. G.—22-8-89.—980.

No 2532 W d/12th Sept 1859

Communicated to

officers of the P.W. Dept

with reference to G.O

No 2741 W d/4th Sept 1858

Lieut R.R.L.D.B

W

Ch. Ex. for I

C. E. for Rajs

I Ries

C. A to Govt

Engr. P.W.A

Irrigation Dept

[*For Heads of Departments.*]

Circular No. XVI Public Works.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.

General.

Withdrawal of the order directing the recovery from Agents of Vessels of three per cent. for Insurance and Departmental Charges on account of stores from England short delivered.

Simla, the 20th August 1889.

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The Agents to the Governor General for Central India, Rajputana, and Baluchistan.
The Superintendent of Port Blair and Chief Commissioner, Andaman and Nicobar Islands.
The Director General of Telegraphs.
The Inspector General of Military Works.
The Accountant General, Public Works Department.
The Director General of Railways.
The Consulting Engineers to the Government of India for Railways, Calcutta, Lucknow, and Central Divisions.
The Comptroller General.
The Accountant General, Bengal.

By order,

R. G. MACDONALD,
Under-Secy. to the Govt. of India.

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G. C. Press, Simla.—No. 365 P. W. D. A. G.—22-8-89.—980.

[*For Heads of Departments.*]

Circular No. XVI Public Works.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

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ORDER.—Ordered, that this Resolution be communicated to the Public Works, Military, and Foreign Departments; to the Comptroller and Auditor General; and to the several Accountants-General and Comptrollers.

G. C. Press, Simla.—No. 365 P. W. D. A. G.—22-8-89.—980.

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

READ—the following Proceedings of the Court of Wards, dated 16th May 1889, No. 1151:—

THE FULL BOARD.

Resolution—dated 16th May 1889, No. 1151.

The Court of Wards resolve to submit to Government their report on the administration of the estates under their charge for fasli 1297 (ending June 1888).

2. *Number of estates.*—There were 48 estates under management at the beginning of the year, of which four, viz., Alangudicheri and Pápanad in Tanjore, Gandamanáyakanúr in Madura and Mankara in Malabar, were handed over to their respective proprietors on their attaining majority and the six marginally-noted estates were taken up during the year, so that there were fifty estates at the end of the year, or two more than at the beginning.

1. Kallikót and Atagadá in Ganjam.
2. Meduru in Kistna, but under the control of the Collector of Godávari.
3. Mailavaram } in Kistna.
4. Kapileswarapuram }
5. Pulicherla in North Arcot.
6. Marungápuri in Trichinopoly.

3. *Estates handed over.*—The subjoined statement shows in what condition the four estates referred to in the preceding paragraph were when they were made over to their proprietors as compared with their condition when they came under the management of the Court:—

Districts.	Estates.	Annual revenue. When the estate came under management. Current demand.	Annual revenue. When the estate came under management. Current collection.	Annual revenue. When the estate was restored. Current demand.	Annual revenue. When the estate was restored. Current collection.	Balance on hand. When the estate came under management.	Balance on hand. When the estate was restored.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Tanjore ..	Alangudicheri ..	11,121	3,516	5,138	4,820	84	147
Tanjore ..	Papanad	15,692	6,304	19,375	13,872	(*b*) 1,380	(*c*) 5,532
Madura ..	Gandamanáyakanúr	36,368	29,920	57,126	53,059	7,579	2,25,588
Malabar ..	Mankara	4,928	3,443	4,513	2,500	..	19,340

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. When the estate came under management.	Age of the proprietor. When the estate was restored.	Period for which the estate was under management.
		9	10	11	12	13	14	15
		Rs.	Rs.	Rs.	Rs.	Yrs. M.	Yrs. M.	Yrs. M.
Tanjore ..	Alangudicheri ..	(*a*) 19,544	6,799	55	608	14 11	21 0	6 1
Tanjore ..	Papanad	7,871	31,481	108	361	15 7	21 0	5 5
Madura ..	Gandamanáyakanúr.	..	78,066	76,721	(*d*) 67,282	0 9	21 0	20 3
Malabar ..	Mankara	384	9,360	..	885	10 11	21 6	10 7

(*a*) Includes Rs. 5,224 remitted.
(*b*) Value of grain.
(*c*) Includes Rs. 5,421, value of grain on hand.
(*d*) Includes Rs. 13,824, value of lands purchased and Rs. 33,403, cost of demarcation and survey.

4. The Alangudicheri estate was under management for about six years; during this period debts to the extent of Rs. 19,544 were collected or written off, and debts to the extent of Rs. 6,799 were paid off. The current demand of this estate fell from Rs. 11,121 to Rs. 5,138 in the six years, but the current collections rose from Rs. 3,516 to Rs. 4,820. The probable cause for the decrease in the demand is that mentioned in paragraph 13 of Court of Wards' Proceedings, dated 16th July 1884, No. 2,435, viz.,

the inclusion in the demand, when the estate first came under management, of the value of a large quantity of grain on hand. The wards made considerable progress in their studies and are reported to have behaved well.

5. The Papanad estate was under the Court's management for five years and five months, during which period its annual income was more than doubled, debts to the extent of Rs. 31,481 were paid off, and debts amounting to Rs. 7,871 were recovered. The Court received the estate with a surplus balance in its treasury of Rs. 1,380 and handed it to the proprietor with a balance of Rs. 5,532 in cash and grain. The minor was fit for the third standard when the estate first came under management, and was studying the subjects prescribed for the Middle School examination when it was handed over to him.

6. The Gandamanáyakanúr estate was under management for more than twenty years. Its current demand rose during this period from Rs. 36,368 to Rs. 57,126, an increase of 57 per cent. The balance to the credit of the estate, when the estate first came under management, was Rs. 7,579 and when restored Rs. 2,25,588, after paying off debts amounting to Rs. 78,066, investing Rs. 13,824 in the purchase of lands and spending Rs. 76,721 on irrigation works, Rs. 33,403 on survey and demarcation and Rs. 20,055 on other permanent improvements. The minor, the Court regret to say, never made the progress in his studies that might have been expected of him. He was of late years brought up at the Christian College, Madras, and lived under the immediate supervision of the tutor engaged by the Court for his education and that of the Ramnad minors. He made a tour throughout the North of India and visited also Ceylon. He was a good rider and always showed considerable intelligence, but was never as industrious in regard to school work as his school-fellows, the Ramnad boys.

7. The Mankara estate remained ten years and seven months under the Court's management. There was no balance in favor of the estate when it was taken up; when it was restored, the balance on hand amounted to Rs. 19,340, after paying off debts amounting to Rs. 9,360 and spending Rs. 885 on permanent improvements to the estate. In this case both the current demand and the current collection fell, the latter very considerably. From the Collector's reports it appears that the demand on the estate was reduced owing to the original demand having been very excessive. The estate had no correct rent-roll, and during the time that the estate was under the Court's management a field register and correct rent-roll were prepared. The ward made fair progress in his studies and had reached the upper fourth class when his estate was handed over to him.

8. Meduru estate having been taken under management late in the year, no report was received from the Collector with regard to it. As in previous years, the Vadimittah estate in Tinnevelly remained leased out and therefore statements II-A to V and the corresponding portion of the report have been omitted with regard to it.

9. Statement No. 1 shows the names of the estates, the sex of the wards, their disabilities, the periods during which the estates have been under the Court's management, the age of the wards at the end of the year, and the dates on which such of them as are minors will attain their majority. Of the fifty wards, forty are minors, two among them being females; four are incapacitated by sex only and the remaining six, of whom two are females, are either imbecile or lunatic.

10. *Season.*—The season was generally favorable, except in a few estates in Ganjam, Tanjore and Madura. In Parlákimedi (Ganjam) the total rainfall registered was *only* 39·16 inches against 62·97 inches in the previous year, and in this estate and that of Jarada the crops were partially destroyed. In Ramnad (Madura) the season was in the beginning fairly good; but the failure of the north-east monsoon during the latter part of the year damaged the standing crops. In Mathur and Gandharvakóta (Tanjore) the crops suffered from the failure of rain in the early part of the year and owing to excessive rains later on.

11. *Number of villages.*—Statement II-A shows the number and tenure of the villages in proprietary estates, and the extent of holdings and cultivation in all the estates as compared with the preceding fasli. Thirty-two estates were held on fixed tenure and the rest consisted of ryotwari lands. The total number of villages in the permanently-settled estates was 5,395, of which 858 belong to estates not shown in the previous year's return. There were thus 4,537 villages in the remaining estates against 4,498 in the previous year. The increase is the result of an increase of 36 villages

in the Bodogodo estate and six in the Singavanam estate and a decrease of three villages in the Aska estate. The increase in Bodogodo is due to the inclusion of deserted villages which were omitted in the returns of previous years and that in the Singavanam estate to the inclusion of villages which had been leased out by the late proprietor and which reverted to the estate on the expiry of the term of the lease. The decrease in the Aska estate is due to a mistake in the previous year's return. Of the 5,395 villages above referred to, 1,367 were held on individual or joint pattas, 807 on money-rent, 331 on cowle or favorable assessment for a term of years, and 1,849 on favorable assessment or no assessment at all, and the remaining 1,041 on the system of sharing the produce. The changes in the tenures of the villages were chiefly from money-rent to ryotwar or joint-rent.

12. *Holdings.*—The total area of holdings in all the estates except Ramnad, in which the extent of holdings is not known, was 398,587 acres, of which 366,388 were cultivated. The Collector has given up entering the area of the holdings in the Ramnad estate as the only area known is that of cultivation and the figures for the holdings would be in consequence misleading. Deducting the area of holdings in estates not shown in the last year's return, the net area comes to 274,505 acres against 264,489, the figures for the same estates in the previous year. The principal variations are noted on the margin. The increase in Dhárákót, Bodogodo and Aska is merely nominal, being due to the transfer of rented villages to ryotwar or joint patta tenure. The increase in Kavalpara and the decrease in the Ramasethuswamiar's estate are due to the adoption of the correct extent as ascertained by actual measurement, the figures of the preceding year having been based on accounts which were inaccurate. The variation in the Shulagiri estate has not been explained.

—	Holdings.		Difference.
	Fasli 1296.	Fasli 1297.	
	ACS.	ACS.	ACS.
Dhárákót	6,508	9,801	+ 3,293
Bodogodo	1,876	3,270	+ 1,394
Aska	655	1,060	+ 405
Ramasethuswamiar's estate	8,391	7,975	— 416
Shulagiri	5,309	5,756	+ 447
Kavalpara	11,462	16,626	+ 5,164

13. *Cultivation.*—The total area under cultivation excluding Ramnad was 366, 388 acres or 91·9 per cent. of the holdings against 292,000 acres or 93·5 in the preceding year. Including Ramnad, the area cultivated was 687,231 acres against 600,771 acres in the preceding year. The percentage of cultivation to holdings is very low in the Chitticherla (59·6), Singavanam (50·6) and Neliyalam (33·9) estates; as regards the first two estates, the Collector of Tanjore reported last year that in Singavanam the holdings consist to a large extent of immemorial waste, and the same reason no doubt exists in Chitticherla. The Collector of the Nílgiris is requested to report to the Court the explanation for the very small proportion of cultivation to holdings in the Neliyalam estate. As compared with the previous year, there was a falling off in the proportion of cultivation to occupation in Jarada, Gandharvakóta, Mathur, Peramur, Metráthi and Kavalpara. The decrease in Metráthi is due to some of the lands being left waste for grazing purposes; and that in the other estates to the unfavorable character of the season.

14. *Statement II-B.*—The gross demand of the year amounted to Rs. 27,13,952, of which Rs. 85,516 were remitted, leaving a net demand of Rs. 26,28,436. The following abstract compares the gross demand, the remissions granted, and the net demand of those estates which were under the Court's management in faslis 1296 and 1297 :—

Fasli.	Total gross demand.	Remissions.	Net demand.
	RS.	RS.	RS.
1296	20,80,067	63,032	20,17,035
1297	21,76,628	71,589	21,05,039
Excess ..	96,561	8,557	88,004

15. Remissions were chiefly granted in the marginally-noted estates; the bulk of the remissions in Ramnad consists of deductions on account of the emoluments of village servants. Those in Erumaipati consist mainly of cowle remissions. In Marungápuri the assessment of lands bought in on behalf of the estate in sales for arrears of rent is shown as "remissions." In Panaiyur the amount is made up of Rs. 336 erroneously included in the demand and of Rs. 748 remitted for waste and shavi. The remissions granted in the Kangundi estate relate to rent (erroneously included in the demand) of lands taken up for public purposes or in the zemindar's own occupation, &c. In Mailavaram the remissions consist of sums usually remitted in return for services rendered to the estate. In Shulagiri the amount includes cowle remissions and remission of the difference between wet and dry assessment on wet lands under damaged tanks. The remissions in the other estates have been granted for waste and loss of crops owing to excess or deficiency of water.

	Rs.
Parlákimedi	2,439
Jarada	1,250
Kallikót	1,449
Mailavaram	1,678
Kapileswarapuram	1,727
Kangundi	1,489
Panaiyur	1,084
Marungápuri	7,082
Ramnad	57,633
Sáptúr	2,513
Erumaipati	3,418
Shulagiri	1,193

16. The net demand shows an increase of Rs. 88,004, which is the net result of an increase of Rs. 1,08,106 in seventeen estates and a decrease of Rs. 20,102 in twenty estates. The principal variations are explained below:—

—	Fasli 1296.	Fasli 1297.	Difference.	Explanation of increase or decrease.
	Rs.	Rs.	Rs.	
Jarada	23,898	22,658	— 1,240	Decrease due to the large amount of remissions.
Urlám	45,963	44,713	— 1,250	Decrease due to fall in prices, the rent of wet lands being collected in paddy.
Dhárákót	80,665	85,412	+ 4,747	Increase due mainly to sale-proceeds of the paddy kept in stock.
Nadavapalli	12,480	14,292	+ 1,812	Increase due to extension of cultivation on account of the favorable character of the season.
Kangundi	75,950	74,294	— 1,656	Decrease due mainly to the grant of remissions necessitated by unfavorable season.
Ukkadai	25,794	17,820	— 7,974	Decrease due to low prices.
Vadapathimangalam ..	57,727	55,320	— 2,407	
Mathur	6,523	5,303	— 1,220	Decrease due to decrease in cultivation owing to unfavorable season.
Singavanam	8,921	12,277	+ 3,356	Increase due to the recovery, on the expiry of the lease, of six villages which had been leased out by the late proprietor, to increased outturn, to extension of cultivation and to the adoption—following the market—of a higher rate of price for grain received in payment of rent.
Nangavaram	18,438	19,832	+ 1,394	Increase due to increased rental derived from lands leased out for plantain cultivation.
Ramnad	8,04,778	8,84,121	+ 79,343	Increase due to increased outturn which was the result of the extension of cultivation and to proper supervision of harvest.
Sáptúr	38,571	48,753	+ 10,182	Increase due to increase in cultivation consequent on the favorable character of the season.
Puttamma's estate ..	5,630	10,079	+ 4,449	Increase due to the fact that in the previous year the estate was under management only for a few months.

17. The net demand was more than $8\frac{3}{4}$ lakhs in Ramnad and $3\frac{3}{4}$ in Parlákimedi. It was nearly $2\frac{1}{2}$ lakhs in Kallikót. It exceeded 1 lakh in Kapileswarapuram, $\frac{3}{4}$ lakh in Dhárákót, $\frac{1}{2}$ a lakh in Kangundi, Chinna Kimedi, Marungápuri and Vadapathimangalam, $\frac{1}{4}$ of a lakh in Urlám, Merangi, Gandharvakóta, Ramasethuswamiar's estate, Sáptúr and Kavalpara; and Rs. 10,000 in twenty other estates.

18. *Demand, Collection and Balance.*—Statement No. III shows the demand, collection and balance of the estates during the year. The difference between the figures entered in column 3 of this statement and the balance at the end of fasli 1296 as shown in the Court's last report in regard to Vadapathimangalam, Singavanam and Ramasethuswamiar's estate is due to the adoption of different values for the balance of the grain rent in the two years. In the Nadavapalle and Pattamma's estates the difference is due to an error in the previous year's statement. In the Metrothi estate, the difference is due to rounding of figures. The arrears at the beginning of the year amounted to Rs. 12,13,272, of which Rs. 3,83,484 were collected and Rs. 37,347 remitted, leaving a balance of Rs. 7,92,441 or 65·3 per cent. of the demand against 44·9 per cent. in the previous year. In four estates the balance was practically *nil*. It was less than 25 per cent. in ten, more than 25 and less than 50 per cent. in nineteen and more than 50 per cent. in the fifteen estates noted on the margin. The bulk of the balance in Dhárákót and more than half the balance in Jarada are reported to be irrecoverable. In Kallikót, the greater portion of the arrears is irrecoverable; the estate having only recently been taken under management, the exact amount has not yet been ascertained. In Kapileswarapuram, the recovery of nearly the whole of the arrears is barred by the law of limitation and a small portion is involved in dispute. In Gandharvakóta, as reported in last year, the greater portion of the arrears is due from "Kallars," a troublesome class of people from whom collection is difficult. In Ramasethuswamiar's estate, the interest of the tenants in some of the lands held by them has been conveyed to the estate in satisfaction of a part of the arrears, which will have to be written off. The Marungápuri estate having been taken under management late in the year, there was not sufficient time left for the collection of the arrears. In the Neliyalam estate things were in confusion, and the manager, who was appointed late in the year, was not able to set them right before the close of the year, and had, therefore, no time to clear off the arrears. In the Sáptúr estate more than half the arrears is irrecoverable. In the other estates the necessary steps have been taken to clear off the balances as early as possible.

1. Kallikót	96·2
2. Neliyalam	93.5
3. Vadapathimangalam	85·1
4. Dhárákót	84·1
5. Gandharvakóta	83·6
6. Kapileswarapuram	78·1
7. Marungápuri	67·4
8. Kurla	64·9
9. Aska	63·2
10. Jarada	60·6
11. Kangundi	56·6
12. Mailavaram	55·8
13. Sáptúr	54·6
14. Puttamma's estate	53·1
15. Ramasethuswamiar's	52·1

19. The remarks made above have reference to the arrear balance as it stood at the end of the year. The subjoined table shows the percentage of the arrear balance to the arrear demand in some of the estates after deducting the collections made subsequent to the close of the year:—

—	Percentage to the demand		
	Of balance after deducting subsequent collections.	Of amount recommended for remission.	Of the balance.
Jarada	51·40	36·90	14·50
Dhárákót	83·81	72·40	11·41
Kurla	58·57	14·30	44·27
Aska	59·20	15·00	44·20
Kallikót	55·96	...	55·96
Srípuram	37·52	...	37·52
Chípurupalle	32·12	·2	32·10
Nadavapalli	28·49	4·1	24·39
Kapileswarapuram	78·20	...	78·20
Kangundi	55·38	7·2	48·18
Pulicherla	40·02	...	40·02
Panaiyur	28·32	...	28·32
Ukkadai	36·94	...	36·94
Gandharvakóta	83·42	...	83·42
Vadapathimangalam	85·12	...	85·12
Ramasethuswamiar's	50·99	...	50·99
Marungápuri	74·42	...	74·42
Ramnad	85·74	28·9	56·84
Neliyalam	67·80	...	67·80
Erumaipati	35·18	...	35·18
Shulagiri	45·48	1·0	44·48
Pattamma's estate	94·16	...	94·16
Kavalpara	31·95	...	31·95

20. It will be seen that the percentage is very heavy in almost all these estates. The Collectors concerned are requested to see that steps are taken to collect as much of the arrears as can be recovered without undue hardship to the ryots, and to recommend the remainder to be written off the accounts. In paragraph 6 of the Government Order on the Court's last report, it is suggested that arrears appertaining to the years prior to fasli 1286 might be written off at once. In the statements received from Collectors, no fasliwar particulars of arrears are furnished, except for Ramnad and Shulagiri. The Court are therefore unable to issue instructions on the subject. All Collectors in charge of Wards' estates are requested to scrutinize the arrear lists and to submit statements showing the arrears appertaining to years prior to fasli 1286 and their particulars under "irrecoverable," "doubtful" and "recoverable."

21. The total current collections amounted to Rs. 21,50,705 out of a demand of Rupees 26,28,453,* leaving a balance of Rs. 4,77,748 or 18·2 per cent. against 15·6 per cent. in fasli 1296. There was no balance in one estate; in 28 estates it was less than 25 per cent., in 5 others between 25 and 30 per cent., and it exceeded 30 per cent. in the 14 estates noted in the margin.† Nearly half the balance in Jarada is irrecoverable. The Collector will explain the cause of this in detail. In Timmajiammal's estate, the main portion of the balance has to be recovered from the former holder of the estate, who collected the rents in advance. In the Pulicherla estate, processes have been issued for the recovery of the arrears. In Panaiyur, the heavy balance is said to be due to the late distribution of the pattas. The Collector is requested to explain who was responsible for this. In Mathur, the greater portion of the balance has been either collected or written off subsequent to the fasli. The greater portion of the arrears in Tiruvalanjuli represents arrears due from the lessees of one village and the collection is delayed on account of litigation. If the result is favorable, steps will be taken to realize the outstandings at once. In Palayavanam, a portion has been since collected and the rest is in course of collection. In Neliyalam, the arrears are due to the confusion in which the estate was until recently. In other cases, measures have been adopted for the early collection or remission of the balances.

* *Note.*—The difference between this and that in paragraph 14 *supra* is due to the inclusion in statement No. III of the tasdik allowance paid by Government to Sarvothama Row's estate which is excluded from statement II-B.

†1. Palayavanam ...	...	95·4	8. Timmajiammal's estate.		49·0
2. Neliyalam ...	...	68·8	9. Ramasethuswamiar's ...		43·8
3. Singavanam ...	...	66.5	10. Bodogodo ...	...	39·1
4. Tyagasamudram	...	54·9	11. Jarada ...	...	36·4
5. Mathur ...	...	50·9	12. Panaiyur ...	....	30·9
6. Ukkadai ...	...	49·9	13. Kurla ...	...	30·8
7. Pulicherla ...	...	49·1	14. Tiruvalanjuli ...	...	30·3

22. *Irrecoverable arrears.*—Of the total balance (current and arrears) at the close of the year, viz., Rupees 12,70,189, Rs. 10,808 ‡ have since been ordered by the Court to be written off, and sanction is now accorded as requested by Collectors for writing off Rs. 1,01,827-13-9 reported to be irrecoverable as shown below.

		Rs.			Rs.
‡Kurla ...	...	353	Nangavaram ...	...	176
Aska ...	...	205	Yelagiri ...	...	541
Merangi ...	...	782	Kavalpara ...	...	998
Mathur ...	...	1,258			
Ukkadai ...	...	5,573	Total ..		10,808
Tiruvalanjuli	...	866			
Peramur ...	...	56			

Estates.	Erroneous demand.	Barred by limitation.	Rent of land taken for public purposes.	Poverty, death or desertion.	Unfavorable season.
1	2	3	4	5	6
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Jarada	..	..	..	* 8,998 0 8	..
Urlám	32 14 3	..	..	..	..
Dhárákót	15,621 3 10	4,973 9 11	273 9 9	650 0 10	..
Kurla	36 2 4	..	..	1,314 1 8	..
Aska	12 12 6	7 4 4	..	672 11 5	..
Chidikada	..	..	..	292 7 9	..
Chípurupalle	8 4 0	..	..	..	..
Nadavapalle	82 1 6	49 7 11	..	113 13 4	..
Kangundi	126 10 6	63 2 9	..	1,134 15 8	383 9 5
Ramnad	1,800 13 10	969 11 8	..	54,184 13 3	..
Yelagiri	..	582 15 1	..	..	..
Shulagiri	..	..	..	18 12 1	..
Total ..	17,720 14 9	6,646 3 8	273 9 9	67,379 12 8	383 9 5

Estates.	Rent of land washed by river, &c., or in the zemindar's occupation.	Rent disallowed by Court.	Rent paid to the zemindar.	Other causes.	Total.
	7	8	9	10	11
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Jarada	..	..	..	..	8,998 0 8
Urlám	..	..	..	..	32 14 3
Dhárákót	27 11 6	..	556 4 11	1,100 9 10	23,203 2 7
Kurla	..	..	..	80 0 0	1,430 4 0
Aska	26 12 0	..	3 13 6	70 8 5	793 14 2
Chidikada	..	..	..	..	292 7 9
Chípurupalle	..	..	..	..	8 4 0
Nadavapalle	77 7 11	..	..	..	322 14 8
Kangundi	38 0 2	1,016 2 4	..	151 7 6	2,914 0 4
Ramnad	..	..	..	6,241 12 11	63,197 3 8
Yelagiri	..	..	..	..	582 15 1
Shulagiri	..	4 3 8	..	28 12 10	51 12 7
Total ..	168 15 7	1,020 6 0	560 2 5	7,673 3 6	1,01,827 13 9

* Currrent .. .. Rs. 3,100
Arrears 5,898
Total .. 8,998

23. The amount shown under column 10 (other causes) against Dhárákót consists mainly of sums for which no particulars are given in the accounts or for which no pattas and muchilkas had been exchanged; that against Ramnad, of the value of damaged paddy and of the difference between the estimated and the actual value of the paddy sold; and those against Aska and Kurla, of sums the payment of which has been withheld by the defaulters owing to work done by them in the estate. The amount shown against Shulagiri represents the difference between the amount for which a certain village was leased by the late zemindar and the amount actually collected, the lease having been relinquished. In the Sáptúr estate, a further sum of Rs. 15,677-7-11 is recommended to be written off; but the particulars of the amount are not given. The Collector is requested to report the reasons for recommending such a large sum for remission.

24. *Statement No. IV* shows the financial transactions of the estates. In Kurla, the differences between the opening balance of fasli 1297 and the closing balance of fasli 1296 as given in the previous year's report is due to the omission to include in the previous report the value of the promissory notes left by the late proprietor, and in Erumaipati, to an error in the last year's statement. The difference between the closing balances in grain of fasli 1296 and the opening balance of fasli 1297 is due to the adoption of different commutation values for the two faslis. In some cases, the cash receipts shown in column 7 of the statement No. 4 are less than the collections shown in column 8 of statement No. III, because the latter includes certain items which are

not included in the former, *e.g.*, the estimated value of grain on hand, &c. The amounts shown under "other items" against Urlám, Dhárákót and Kallikót consist chiefly of deposits of renters, and that against Mádugula of the arrears of maintenance due to the senior rani from the Maharajah of Jeypore. In the estates in the Tanjore District, this item is mainly made up of deposits; and the sale-proceeds of lands are also included in the cases of the Singavanam and Ramasethuswamiar's estates. In Sáptúr, the amount is made up of sale-proceeds of trees, forest produce, &c., and of the deposits of renters. In Chidikada, it includes contribution collected for the repair of irrigation works, recoveries of over-payments and recoveries of advances; in Appikonda it includes rents of buildings and refunds; in Chitticherla, it is made up of Government pension and contribution for repair of irrigation works; and in Kangundi of interest on arrears of rent, sale-proceeds of ponies, forest revenue, recovery of law charges, fishery rent, refund, &c. The amount shown against Pulicherla includes sale-proceeds of cattle and jewels, besides interest on arrears of rent, process fees, deposits, &c. In Panaiyur, the item consists mainly of sale-proceeds of grain. The particulars of the sums shown under "other items" against Kapileswarapuram, Mylavaram, Ramnad and Vadagarai have not been furnished by the Collectors concerned.

25. The total cash receipts of the year amounted to Rs. 32,00,512. Adding to this, the cash balance at the commencement of the year, the total available assets were Rs. 41,11,056, out of which Rs. 27,16,150 were expended and Rs. 4,29,009 invested in promissory notes of the nominal value of Rs. 4,18,000, leaving a cash balance of Rs. 9,65,897 at the end of the year. Adding to this the value of the grain on hand and of the Government securities, the balance to the credit of the estates was Rs. 50,70,534. The charges entered in column 23 of the statement include the following unusual items:—

Parlákimedi.

	Rs.
Karnavali feast of the daughter of the young zemindar	3,000
Subscription to the Jubilee hospital	10,000
Survey maps	2,914
Repairs of temple house at Puri	5,000
Value of chandeliers for the palace	14,506
Charges for the purchase of promissory notes	3,200
Total ...	38,620

Chinna Kimedi.

Loan to ryots	345
Purchase of a carriage	1,524
Minor's trips	483
Jubilee hospital contribution	200
Charges for purchase of Government promissory notes	810
Total ...	3,362

Urlám.

Casuarina plantation	1,034
Jubilee hospital contribution	200
Pilgrimage of the minor	800
Total ...	2,034

Dhárákót.

Minor's trip	1,015
Jubilee hospital contribution	200
Repayment of deposits	505
Total ...	1,720

Bodogodo.

	Rs.
Subscription to Berhampore Native College	100
Presents to Mahadevi's daughter	300
Marriage of do.	450
Amount paid to Mahadevi	455
Jubilee hospital contribution	200
Total ...	1,505

Merangi.

Law charges	4,144
Naming ceremony of the minor's third daughter	400
Total ...	4,544

Mádugula.

Law charges	5,681
Minor's pilgrimage	1,000
Harness, &c.	305
Utensils, &c.	206
Total ...	7,192

Chidikada.

Pilgrimage charges	2,028

Sripuram.

Law charges	3,656

Appikonda.

Lent to Pusurla family on mortgage of their lands	16,750
Minor's Upanayanam ceremony	1,500
Refunds	580
Law charges	1,550
Total ...	20,380

Nadavapalle.

Benares pilgrimage	200
Refunds	240
Law charges	1,364
Total ...	1,804

Kangundi.

Minor's Seemantham marriage	450
Medical charges for his wife's confinement	491
Funeral ceremonies of wife	800
Bullocks	300
Total ...	2,041

Gandharvakóta.

Refund of deposits	2,375
Law charges	3,769
Total ...	6,144

Ramnad.

Marriage of elder minor and arrears of allowance due to Muthu Dorasami Tevar and other charges	91,690

Yelagiri.

Marriage of Gouriammal	440

26. The total charges of the year are compared with those of fasli 1297 in the following abstract :—

Estates.	Fasli 1296.	Fasli 1297.	Remarks.
	RS.	RS.	
Parlákimedi	4,86,097	5,22,919	Increase due mainly to purchase of Government paper for Rs. 1,55,000.
Chinna Kimedi	75,992	86,388	Increase due mainly to purchase of Government paper for Rs. 17,100.
Jarada	22,208	25,435	Increase due mainly to payment of arrears of maintenance allowance, &c., and to larger outlay on public works.
Urlam	55,116	85,342	Increase due mainly to purchase of promissory notes for Rs. 38,000.
Dhárákót	1,05,442	77,154	Decrease due to absence of arrear payments as in the previous year.
Bodogodo	13,761	37,580	Increase due to payment of debts, larger outlay on public works and purchase of Government promissory notes for Rs. 10,000.
Kurla	13,368	26,558	Increase due mainly to purchase of promissory notes for Rs. 14,100.
Aska	13,432	41,877	Increase due mainly to purchase of promissory notes for Rs. 28,300.
Meranghi	51,319	54,003	Increase due mainly to purchase of promissory notes for Rs. 3,500.
Mádugula	11,801	15,777	Increase due mainly to larger expenditure under "Law charges."
Chidikada	13,504	62,115	Increase due mainly to purchase of promissory notes for Rs. 30,000, to increased outlay on public works, to payments of arrears and to charges incurred by the proprietrix for her pilgrimage.
Srípuram	23,771	18,640	Decrease due mainly to absence of certain extraordinary charges incurred in the previous year.
Chípurupalle	8,330	12,294	Increase due to repairs of buildings and payment of arrears of Government dues.
Appikondah	47,734	57,724	Increase due to payment of a large debt due to the Madras Bank and to a loan made to the Pasurla family and reduced purchases in Government paper.
Lakkavaram	15,129	22,038	Increase due to larger outlay on public works and to purchase of Government promissory notes for Rs. 3,500.
Naduvapalle	13,866	15,016	Increase due to payment of larger debts than in the previous year and of the arrears of the pay of the establishment.
Chitticherla	3,458	6,912	Increase due to purchase of promissory notes for Rs. 3,000 and to larger outlay on public works.
Kangundi	98,280	89,994	Decrease due to purchase of Government paper for a smaller sum than in the previous year.
Ukkadai	26,377	45,594	Increase due to repayment of deposits and debts and increased outlay on public works.
Gandharvakóta	72,963	70,266	Decrease due to absence of arrear payments on account of Government demand as in the previous fasli.
Vadapathimangalam	62,413	1,26,266	Increase due mainly to payment of a larger sum for arrears of Government dues, for adjustment of deposits and for advances to cultivators.
Mathur	10,287	8,437	Decrease due to absence of arrear payments on account of Government demand as in the previous fasli.
Singavanam	19,358	18,405	Decrease due to smaller sum expended for refund of deposits and law charges.
Tiruvalanjuli	9,280	7,511	Decrease due to absence of payment of arrears of Government demand.
Tyagasamudram	31,235	10,424	Decrease due to absence of such charges as arrear payments on account of Government demand.
Ramasetuswamiar's Estate ..	9,344	43,107	Increase due to payment of arrears and refund of deposits.
Peramur	10,527	17,687	Increase due to purchase of promissory notes for Rs. 8,500.
Nangavaram	19,120	18,789	Decrease due to absence of such charges as maramut expenditure.
Ramnad	8,72,541	8,86,447	Increase due to payment of a portion of the amount sanctioned for the marriage of the elder minor and of arrears of allowance due to one Muttu Dorasami Tevar.
Sáptúr	67,053	1,23,326	Increase due to purchase of promissory notes for Rs. 67,000.
Vadagarai	4,517	9,989	Increase due to purchase of promissory notes for Rs. 5,000.
Metrothi	7,974	4,771	Decrease due to absence of expenditure under "payment of debts" on which Rs. 3,636 were spent in the previous year.
Erumaipatti	16,168	14,472	Decrease due to smaller payments on account of Government assessment and Government commission.
Shulagiri	15,427	16,978	Increase due to large expenditure under "Law charges" and to purchase of lands.
Sarvothama Row's Estate ..	6,329	3,755	Decrease due to absence of such extraordinary charges as the minor's marriage expenses, expenses incurred by the minor's grand-mother for certain religious ceremonies and purchase of promissory notes which were incurred in the previous year.
Kavalpara	28,744	67,806	Increase due to purchase of promissory notes for Rs. 32,000, to the Netyar's pilgrimage expenses, to larger outlay on public works and to purchase of an elephant, a water-pump and a well-boring apparatus.
Bimbalan	4,701	483	Decrease due to absence of such charges as payment of debts and of a moiety of the sale-proceeds of trees in the forest belonging to a cousin of the ward which were incurred in the previous year.

27. *Public Works.*—Enclosure A to statement No. IV shows the amounts sanctioned for and expended on public works in the several estates. The total allotment was Rs. 3,53,276 or 11·2 of total charges, and the total expenditure Rs. 2,19,562 or 62·1 per cent. of the allotment compared with an expenditure of Rs. 1,51,833 in the previous year. The expenditure is classified below :—

	Fasli 1296.	Fasli 1297.
	RS.	RS.
Irrigation works	1,02,925	1,60,463
Buildings	18,772	33,914
Communications	10,652	2,640
Total ...	1,32,349	1,97,017
Add cost of supervision	19,484	17,175
Total ...	1,51,833	2,14,192
Add expenditure in the Kapileswarapuram Estate for which no classification has been furnished ...	...	5,370
Total ...	1,51,833	2,19,562

28. The expenditure on public works (Rs. 2,19,562) amounted to 6·9 per cent. of the total expenditure of the estates. This is a small proportion, but it must be remembered that many of the estates are small and some of them heavily encumbered and that therefore they cannot afford to spend any very large sums of money on public works. Another difficulty has been to secure the necessary agency to execute the works. The results of the year compare, however, favorably with the results of the previous fasli, and the Court hope that during the current fasli the result will be still better. In all the estates in Ganjam and in the Lakkavaram, Ramnad and Erumaipatti estates the maintenance of public works has been entrusted to the Public Works Department; the table below shows the amount allotted for expenditure and that which was actually spent by that department inclusive of the allowance of 23 per cent. for establishment, &c. :—

Estates.	Allotment.	Expenditure.	Percentage of expenditure to allotment.
	RS.	RS.	
Parlákimedi	1,00,368	45,780	45·6
Chinna Kimedi	14,760	3,866	26·1
Jarada	2,460	1,663	67·6
Urlam	6,650	7,628	114·7
Dhárákót	2,460	1,419	57·6
Bodogodo	1,599	1,061	66·3
Chidikada	14,000	13,306	95·0
Lakkavaram	4,359	6,242	143·2
Ramnad	90,434	63,480	70·2
Erumaipati	615	294	47·8

29. It will be seen that in Parlákimedi only 45·6 per cent. of the allotment was expended and that in Chinna Kimedi the percentage was still smaller. The expenditure by the Revenue Department in all these estates, except Ramnad, was satisfactory, about three fourths of the allotment having been utilized in Parlákimedi and Lakkavaram. In Ramnad there were no public works in charge of the Revenue Department.

30. The maintenance of public works in the Kangundi and Sáptúr estates is entrusted to the District Board's Engineer. Only 55·4 per cent. of the allotment was spent in Kangundi, and the short outlay was due to slack supervision on the part of the Engineer.

31. *Debts due to the Estates.*—Statement V-A shows the debts due to each estate. The difference in regard to some of the estates between the balance at the beginning of the fasli as shown in this statement and that at the end of the previous fasli as given in the report for that year is due to the adoption of different values for the grain

debts in the two years. The total debts due to the estates at the beginning of the year amounted to Rs. 7,39,974, and to this was added a sum of Rs. 2,70,584 consisting of interest and loans brought to account during the year, as well as of debts belonging to estates not shown in the previous year's report, thus making a total of Rs. 10,10,558. Of this, Rs. 1,87,464 were collected and Rs. 17,309 written off, leaving a balance of Rs. 8,05,785 distributed among thirty estates. Of this, Rs. 12,868 * have been ordered to be written off subsequently to the close of the fasli. The balance is heavy in the estates noted on the margin. In Appikonda the debts are payable by instalments and some of them have not yet become due. In Kapileswarapuram the decrees obtained for some of the debts are under execution and suits have to be filed for the balance as it becomes due. In Kangundi more than half the amount is due on usufructuary mortgage bonds; decrees have been obtained for Rs. 13,000; suits have been filed for Rs. 2,000 and will be filed for another Rs. 2,000. In Vadapathimangalam the debts are mainly due from Porakudis or tenants who have very little property, and they can only be recovered gradually. The balance in Tyagasamudram is very large and no satisfactory explanation is given. The Collector will report in detail what steps have been taken for the collection of the amount that is recoverable and submit proposals for writing off the irrecoverable debts. In Tiruvalanjuli the major portion of the balance is due from one individual, and the necessary steps have been taken for the recovery of the amount. As regards Puttamma's estate, the Collector promises to submit a separate report as soon as particulars are furnished by the manager. The report should be expedited. The following debts are reported to be irrecoverable for the reasons given below:—

	Rs.	A.	P.	
Singavanam	910	12	3	Barred by limitation.
Gandharvakóta ...	11	3	1	Poverty of the debtors.
Vadapathimangalam.	1,834	0	0	Amount due as per estate account and decreed to the estate by the Court of first instance, but disallowed by the Appellate Court.
	384	0	0	Amount advanced to a lessee who is said to be a pauper and whose lease was subsequently cancelled, the lands having been brought under Amani.
Total ...	2,218	0	0	

	Rs.
* Mathur	3,214
Ukkadai	9,654

	Rs.
Appikonda	35,407
Kapileswarapuram	77,797
Kangundi	43,759
Vadapathimangalam	1,01,613
Tiruvalanjuli	51,913
Tyagasamudram	62,983
Neliyalam	44,418
Puttamma's	2,07,730

The amounts may be written off the accounts.

32. *Debts due by Estates.*—Statement V-B shows the liabilities of the estates under management. At the beginning of the year they amounted to Rs. 9,41,549; the interest which accrued on this amount during the year together with the debts contracted or newly brought to account and those relating to estates not shown in the last year's report amounted to Rs. 5,36,786, thus making a total of Rs. 14,78,335. Out of this amount Rs. 4,08,455 were paid off, and Rs. 2,750 struck off the accounts in the Pulicherla estate, the repayment thereof having become barred by foreclosure of mortgage; thus leaving a balance of Rs. 10,67,130 at the end of the year, due by 21 estates. The amount due by the Madugula estate represents mainly the debts contracted by the senior Rani before the minor was taken under the protection of the Court of Wards. No funds were available for the payment of the debts due by the Pulicherla estate, and the greater portion of the Palayavanam estate has been attached by the Civil Court in satisfaction of decrees. The debts due by the Pannaiyur estate to the several individuals will soon be cleared off, with the exception of two large sums due to Mr. G. Mahadeva Chetti, who has advanced sums on promissory notes for the liquidation of the other claims. The Collector of Tanjore requests sanction to write

off a sum of Rs. 105 being the interest on the amount already ordered to be struck off in the Gandharvakóta estate on the ground of the claim having become barred by limitation. The amount may be written off as recommended. Of the remainder, the payment of Rs. 1,02,938 may be deferred for the present, the creditors being in enjoyment of the estate villages in satisfaction of interest, but there are pressing claims for Rs. 1,62,001 which should be paid off as funds accrue. In Ramasethuswamiar's estate the Collector is negotiating with the creditors to remit a portion of the balance in favor of the estate, and as soon as they come to an understanding the debts will be paid off out of the value of the lands sold for the purpose. Arrangements are being made to clear off the debts of the Palayavanam estate by disposing of three of the estate villages, there being no funds otherwise available for the purpose. In the Nangavaram estate the whole amount is found to be either not due or barred by limitation. The amount will therefore be struck off the accounts. The debts due by the Marungapuri estate were definitely ascertained only lately and the Collector promises to pay off about Rs. 40,000 in the current year. It is satisfactory to note that the Government loan due by the Ramnad estate has been paid off completely with interest and the estate rendered perfectly solvent, chiefly by the exertions of the present Deputy Collector and Manager Mr. Raja Rama Row. In 1876 the Government advanced Rs. 12,72,830 and a further sum of Rs. 1,50,000 in 1878, making a total of Rs. 14,22,830. Including interest the sum of Rs. 23,29,892 has been paid to Government, and when the minor takes charge a balance of not less than 3 lakhs will probably be handed over to him. The amount due by the Erumaipati estate represents the balance of the amount borrowed under the Land Improvement Loans Act and will be paid off shortly. The debt due by the Shulagiri estate is the balance of the loan taken from Government. The major portion of the balance due by the Yelagiri estate has been paid off subsequent to the close of the year. The debt outstanding against Puttamma's estate is due to one Babu Row, and the Collector promises to pay it off in the current year out of the surplus balance to the credit of the estate.

33. The subjoined statement shows the demand, collection and balance of the religious and charitable institutions attached to the Peramur, Ramnad and Kavalpara estates:—

District.	Estate.	Endowment.	Demand.			Collections.			Balance.			Percentage of balance to demand.
			Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Trichinopoly.	Peramur.	Musiri chattram ..	274	413	687	..	..	‖ 434	..	..	253	48·1
	Marungapuri ..	Devastanam..	1,719	10,349	12,068	429	5,830	6,259	1,290	4,519	5,809	48·1
	Do. ..	Uranis ..	196	616	812	28	236	264	168	380	548	67·5
Madura.	Ramnad.	Chattram ..	26,794	41,337	68,131	†12,213	30,024	42,237	14,581	11,313	25,894	38·0
	Do. ..	Devastanam ..	54,344	1,38,041	1,92,385	‡24,683	1,13,413	1,38,096	29,661	24,628	54,289	28·2
	Do. ..	Dharmamagimai	17,200	19,955	37,155	§ 8,602	11,529	20,131	8,598	8,426	17,024	45·8
	Sáptur ..	Chattram ..	..	437	437	..	437	437	..	..	..	..
	Do. ..	Devastanam..	1,081	1,818	2,899	205	1,507	1,712	876	311	1,187	40·9
Malabar..	Kavalpara ..	Tiruchengódu Devastanam.	*2,318	1,026	3,344	236	633	869	2,082	393	2,475	74·0

* The figure shown in the report for the previous fasli is erroneous.
\+ Includes Rs. 271 remitted.
‡ Do. ,, 840 do.
§ Do. ,, 454 do.
‖ Do. ,, 141 do.

34. The high percentage of the balance in Marungapuri is due to want of sufficient time to examine the accounts and to put things in order, the estate having been taken up late in the year. The large balance in the Ramnad chattram, devastanam and dharmamagimai is due to delays and difficulties in the collection of decreed debts from defaulters, who conceal their property or resort to litigation to evade payment. Part of the balance in Sáptúr devastanam has been since ordered to be written off as irrecoverable, and steps have been taken to collect the recoverable

portion. The arrears in Tiruchengód devastanam remain uncollected owing to disputes regarding the title of the estate to the management of the trust property. Of the balances shown against the Ramnad devastanam, chattram and dharmamagimai and the Sáptúr devastanam, the following sums are reported to be irrecoverable:—

Item.	Ramnad.			Saptur.
	Devastanam.	Chattram.	Dharma-magimai.	Devastanam.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Value of damaged paddy in store ..	524 10 3	122 6 10	102 6 2	..
Barred by limitation	477 13 1	700 12 3	14 6 7	..
Erroneous demand	216 2 1	56 9 0	127 11 4	76 0 0
Due from persons who have become paupers or are dead ..	..	1,897 5 3	..	48 0 0
Irrecoverable for want of documents and the non-exchange of putta and muchilika	..	..	..	92 0 0
Difference between estimated value of paddy and the amount actually realised	..	..	2,817 7 9	..
Total ..	1,218 9 5	2,777 1 4	3,061 15 10	216 0 0

Sanction is accorded for writing the above sums off the accounts.

35. The financial transactions of the above endowments are shown below:—

Districts.	Estates.	Endowments.	Opening balance.	Receipts.	Total.	Charges.	Closing balance.
			Rs.	Rs.	Rs.	Rs.	Rs.
Trichinopoly	Peramur	Musiri chattram ..	374	293	667	493	174
	Marungapuri ..	Devastanam	..	4,574	4,574	1,644	2,930
		Uranis	..	227	227	130	97
Madura ..	Ramnad	Devastanams	2,53,318	1,51,279	4,04,597	1,37,455	2,67,142
		Chattrams	58,040	43,377	1,01,417	62,990	38,427
		Dharmamagimai ..	7,333	19,701	27,034	21,680	5,354
	Sáptúr	Chattram	..	257	257	257	..
		Devastanam	1,611	2,924	4,535	2,161	2,374
Malabar ..	Kavalpara ..	Tiruchengód devasam	* 102	926	1,028	958	70

* Exclusive of value of grain Rs. 135.

36. The transactions of the Devadi choultry, which, as usual, have been incorporated with the accounts of the Urlam estate to which it is attached, are shown on the margin.

	Rs.
Opening balance	10,664
Receipts	3,011
Total ...	13,675
Charges	1,705
Closing balance	† 11,970

† Besides 31 and odd garces of paddy.

37. *Education of the Wards.*—Statement No. VI shows the educational progress made by the wards and their relations during the year under report. They were 61 in number, of whom 58 were male and 3 female wards. The eldest son of the Parlákimedi Zemindar was 25 years of age and continued to manage the nineteen villages entrusted to him as in former years. He is well-spoken of by Mr. Taylor. The second and third sons of the Parlákimedi Zemindar and the minors of Chinna Kimedi, Jarada, Dhárákót and Kallikót were under the tuition of Mr. Taylor. The two former are reported to have made good progress both in their studies and in physical exercise. The Chinna Kimedi minor is reported to be very backward for his age and for the attention he has received. He is a delicate lad and incapable of making much progress, though his general behaviour is satisfactory. The Jarada minor is reported to be lazy, but he has made fair progress in his studies. The Dhárákót minor has been but a short time under instruction and is favorably reported on by Mr. Taylor. The Merangi and Mádugula minors were for a portion of the year under the tuition of Mr. Baird who left the service of the Court in April 1888, but they made very little progress.

The conduct of the Merangi minor is reported to have been very unsatisfactory. Both the boys have since been released from wardship. The minor proprietor of Mathur passed the Matriculation examination and joined the junior F.A. class in the Kumbakónam College and is well-spoken of by the Principal. The Ramnad minors were, as in last year, under the charge of Mr. Creighton in Madras and continued their studies in the Christian College. The elder minor was studying in the B.A. class and the younger in the F.A. class. The former has made good progress in music and the latter in drawing, in addition to their regular scholastic work. They have both shown diligence and made creditable progress. The two Kangundi minors were also placed under Mr. Creighton's supervision in Madras. They are commencing their education and are reported to be well-behaved and diligent.

38. The wards of the estates noted on the margin were placed under the supervision of native private tutors, and of these the eldest minor of Ramasethuswamiar's estate was taking religious instruction to qualify him for his office as the hereditary priest of the Tanjore Royal Family. The eldest boy of Tyagasamudram was studying Sanscrit. The minor of Metráthi was under the instruction of a matriculate, who is also the guardian. The elder minor of Vadapathimangalam was studying in the Matriculation class of the Local Fund High School, Tiruválúr. Of the remaining minors, fourteen boys were reading in middle school classes and the rest in primary classes. Of these, the minors of Ukkadai, Gandharvakóta and Nadavapalli were very backward and their attendance was irregular. Arrangements have been made to ensure better results. The progress made by the other minors was on the whole satisfactory.

Estates.	No. of wards.
Pulicherla	1
Kurla	1
Nadavapalli	1
Mailavaram	2
Tyagasamudram	1
Ramasetuswamiar	1
Metráthi	1
Sáptúr	1
Vadimittah	1
Nangavaram	1
Palayavanam	1

39. Of the three female wards, the proprietrix of Aska was instructed by a private tutor paid by herself out of her own allowance; the Urlam ward had no governess during the year. Timmajiammal of North Arcot was receiving rudimentary instruction in Telugu under a native private tutor; the Collector speaks well of her natural gifts.

40. *Law Suits.*—Under G.O., dated 2nd December 1887, No. 1123, the eldest son of the Zemindar of Parlákimedi was advised to obtain a deed of transfer from his father, relinquishing all his rights in favor of his son. He obtained the deed and sued the Court of Wards for the possession of the estate in the District Court of Ganjam which decided in his favor. At the wish of the Government the Court have filed an appeal against the District Court's judgment. The suit relating to the Merangi estate was under appeal before the Privy Council during the year. It has not yet been decided. The suit regarding the adoption of the Mádugula minor was decided against him by the Privy Council and he has ceased to be a zemindar and ward of the Court. The appeal filed by Lingam Lakshmaji in the High Court against the same estate has been decided against him. Several summary suits filed by the late proprietor of the Kapileswarapuram estate before it was taken under the Court's management had to be withdrawn as unsustainable. The zemindari of Nidadavól, to which the minor proprietor of Medur estate is entitled by the adoption of his father by the widow of a former zemindar, is now in the possession of the widow; a summary suit under Act XIX of 1841 has been filed in the District Court of Godávari on behalf of the minor to recover possession and is still pending. Another suit has also been filed by Venkatadri Appa Row, a brother of the widow's late husband, in the Sub-Court, Ellore, to set aside the adoption of the minor's father and this suit is also pending. The appeal preferred by the adverse claimant of Timmajiammal's estate has been decided in favor of the estate. In the Ukkadai estate one important suit was filed for recovery of arrears of rent, but it was not disposed of before the close of the year. In Tiruvalanjuli two suits filed against the estate for claims which were not considered

to be genuine were pending judgment. A suit was filed for a fourth share of the Vadapathimangalam estate by one Suppa Mudali, who claimed to be an undivided member of the family; the Sub-Court found that he was undivided and decreed in his favor; an appeal has been preferred to the High Court. The appeal preferred in the High Court by the third widow of the late Zemindar of Ramnad for the recovery of certain villages from the estate was pending at the close of the year. The daughter by the second widow of the late zemindar has also appealed to the High Court for certain houses and villages, her case in the lower court having been decided against her. Another suit brought by one Veerasami Naick for the recovery of one village has been decided against the estate, but an appeal has been preferred to the High Court and is still pending. Two other suits have been filed by the estate for the recovery of sums due to Kolanda Nachiyar and are pending. Another suit has recently been filed in the Sub-Court, Madura, by one Kadambavana Sundarasami Tevar, who claims the whole of the Ramnad estate under an alleged adoption of his father by a former zemindarni. The necessary steps are being taken to conduct the defence on behalf of the estate. In Sáptúr a claim for Rs. 10,000 was brought by a Chetti, but was dismissed by the Sub-Court on the ground that the pro-note sued on was not genuine. In one village in the Yelagiri estate, the occupancy right which belonged to the zemindar was denied by the ryots and the District Court having decided adversely, the claim of the estate has been given up. The suit for the recovery of the estate belonging to Puttamma from persons claiming under the will of the last manager of the family was under appeal before the High Court, and proceedings in connection with two other suits filed by the Court for the recovery of her house and her person were ordered to be stayed pending the disposal of the above appeal. Three suits were filed for the recovery of debts due to the same estate, but they were not disposed of before the close of the year. One important suit relating to the management of the Tiruchengód devasam attached to the Kavalpara estate was decided against the estate. Some of the Collectors have omitted to report on the subject of suits though expressly desired to do so in Court's Proceedings, dated 4th June 1888, No. 1130; while others have furnished very meagre information and have not quoted the correspondence relating to the several suits referred to. The attention of all Collectors will again be called to this subject.

41. *Condition of Ryots.*—On this subject the Court called for special reports from Collectors in their Proceedings, dated 4th June 1888, No. 1131; such of the reports as have been received have been submitted to Government as received. In Ganjam and in the northern districts generally the condition of the ryots depends to a great extent on the character of the zemindar under whom they hold their land; this is not so much the case in the southern districts where the tenants are more litigious and contest any attempts to deprive them of any of their legal rights. In the Parlákimedi estate the tenants are reported to be generally in good circumstances the rates of assessment are low, being Rs. 1-4-0 for dry and Rs. 4-5-1 for wet land per acre. The rents are collected without difficulty in good years. In Jarada estate the condition of the ryots is not so good, and in Kallikót estate they are reported to be poor compared with the ryots in the adjacent Government taluks.

Godávari District—Meduru estate.—The rates of rent are not exorbitant and the arrears outstanding are not due to over-assessment but to disputes regarding payment of the water-tax on dry lands converted into wet.

Kistna.—The rates of rent in Kapileswarapuram are excessive, the landlords' share being in some cases half the gross produce. Arrears of rent are due from almost every ryot and are never remitted, but are allowed to accumulate for years with interest. Rents are enhanced when lands are improved at the cost of tenants. The rates for garden land amount to as much as Rs. 29-10-7 per acre. Now the estate is under the Court's management, the former charges, which were imposed for the use of the Kistna water, have been reduced and in all cases relief is given as far as is compatible with the interests of the estate. The periodical revision of rent once in five years which is said to have always taken place will cease. The tenants are reported to have no security of tenure. In the Mailavaram estate, the condition of the ryots does not differ from that of Government ryots.

Cuddapah—Chitticherla.—Rents are reasonable, if indeed they be not too low. There are no arrears and no complaints of over-assessment.

North Arcot.—The assessment is moderate in most cases. Where rates are high they are made up for by the fertility of the soil and the facilities for irrigation. In many cases too, the actual extent of the holdings is greater than the recorded extent owing to want of a regular survey. There have been no complaints of over-assessment and no arrears of rent to be written off.

Madura District.—As regards the Ramnad estate in this district, the manager has furnished some interesting information. The payment of dues in kind has been an obstacle to improving the condition of the ryots. It involves the necessity of the ryots obtaining permission to cut their crops before the harvest can be begun, and the manager reports that this used to mean in some cases a journey of as much as thirty miles for the tenant. This has been altered by the division of taluks into much smaller circles than used to exist. The incidence of the rent is on the whole light. Agricultural wages have risen very much in the last 25 years. The general condition of the ryots, though not so good as that of the ryots in the neighbouring Government lands, is probably as good as that of other ryots in zemindari estates in the south. The sharing system which prevails in the estate is a disadvantage and the introduction of fixed money assessments is to be desired.

Sáptúr estate.—The rent is reported to be moderate, being generally less than $\frac{1}{4}$th of the outturn.

Tinnevelly District—Vadimitta estate.—The rates of rent for lands cultivated with special crops, such as sugar-cane, &c., are very high. If they are reduced, cultivation will increase. The estate is in the hands of a lessee, and nothing can be done at present.

Coimbatore District—Metráthi estate.—The rates of rent are apparently not excessive as there are no arrears.

Nilgiris—Neliyalam estate.—The rates of janmabhogam are reasonable in all cases and less than Government rates.

Salem District.—The rates of rent are in some cases slightly higher than the assessment on the adjoining Government lands, but they are by no means unduly high and are easily collected. The estate lands are moreover more fertile than the adjoining Government lands.

South Canara.—There is no reason to suppose that the rents are exorbitant.

Malabar—Kavalpara.—The tenants are either (1) kanamdars having mortgage rights for a stated period, usually 12 years, or (2) tenants-at-will holding from year to year. As regards the former the special legislation recently undertaken by the Government is the only means of affording relief and as regards the latter the Collector is doing all that is possible towards reducing the rents whenever they are found to be excessive.

42. *General Remarks.*—The settlement of the Parlákimedi estate is still under consideration. The Court have now before them further proposals from the Collector on the subject upon which they hope soon to pass orders. The matter is one of considerable difficulty owing to the peculiar tenures upon which the lands in the estate are generally held. The Collector of Kistna recommended the survey of the Mailavaram and Kapileswarapuram estates and Government having sanctioned it, necessary arrangements are being made to carry it out. The new village manual accounts were introduced into these two zemindaries for facilitating the jamabandi. In the Kapileswarapuram estate there are several disputes regarding the boundary of the estate villages between the estate and the mukkasadars and agraharamdars of the other estates not under the Court which surround them. The want of proper roads in the estate is much felt. The Collector is requested to give his attention to these matters. The karnams in these estates give considerable trouble and do not furnish the necessary accounts, taking advantage of the immunity from punishment which the Regulation gives them. The forests of the Kangundi estate continued to be under the District Forest-officer, who, however, is unable to give sufficient time and attention to their improvement

and is anxious to be relieved of the responsibility. The matter is now under consideration. The formation of fuel reserves in the Ramnad estate was continued and a large extent was planted up during the year. They are expected to become a valuable property and to be a source of considerable revenue to the estate. The manager deserves credit for his action in the matter. The forests of Sáptúr are also under the control of the Forest Department, and the Deputy Collector reports the existence of complaints against the forest subordinates; the Collector is requested to report on the suggestion that the ranger should be placed under the immediate supervision of the manager, subject to the general control of the District Forest-officer. In the Kapileswarapuram, Panaiyur and Yelagiri estates, the forests were leased on the old system during the year, but in the last-mentioned estate the Government system of working the forests has since been introduced. The result of the measuring and registering of the lands belonging to the Kavalpara estate has been very favorable as will be seen from the following particulars. There were no accounts or registers to show the names and measurements of the estate lands when the work was commenced. Separate sets of accounts showing particulars of (1) janmam lands, (2) lands held on kanom tenure, (3) lands of both kinds involved in dispute and from which no rent is now levied, (4) tenants holding under the estate on kanom and other tenures involving pecuniary interests, (5) lands held on simple lease, (6) lands held directly by the estate, and (7) the rent-roll or demand of the estate have now been prepared in printed forms and bound in 25 volumes. The rates of rent recorded are comparatively moderate, and the whole work has been well and carefully performed under the supervision of the tahsildars of Pálghat and Wálawanád taluks at a total cost of Rs. 15,208-11-0. The Court have no doubt that these registers form a valuable and important record of the statistics connected with this estate.

43. *Inam Alienations.*—The report on this subject called for in G.O., dated 29th May 1888, No. 3094, will be submitted on the receipt of information due from the Collector of Ganjam, who has been reminded about it. The report on the inams in the Gandharvakóta estate was disposed of in Court's Proceedings, No. 1215, dated 11th June 1888, and the Government have ordered that the cases in this estate should be included in the revised statement called for in the above Government order. The alienations in the Panaiyur estate were disposed of subsequent to the close of the fasli; and a copy of the Court's Proceedings * is enclosed. This estate will also be included in the revised statement to be submitted.

* Dated 25th September 1888, No. 2202.

44. *Conclusion.*—The Court regret the delay of sixteen days which has occurred in the submission of this report. It is due to the non-receipt of the district reports in time, the last report, which was that of the Neliyalam estate, having been received only on the 28th March last. All Collectors in charge of wards' estates are again requested to see that their future reports are submitted punctually without fail.

(A true Extract.)

(Signed) M. HAMMICK,
Secretary.

To the Secretary to Government, Revenue Department,
with maps, a file of reports, and a copy of
Court's Proceedings, dated 25th September 1888, No. 2202.
„ all Collectors in charge of Wards' Estates with maps.

APPENDIX.

No. I.—Statement showing the ages, &c., of the wards and the period during which the estates have been under management for fasli 1297 (1887-88).

1	2	3	4	5	6	7	8
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 management.	Ages of the wards at the end of the fasli.	Dates on which the wards will attain majority.
					yrs. m.	yrs. m. d.	
Ganjam	Parlákimedi	No. 1979, 22nd June 1830	Male	Imbecility ..	57 11	58 0 0	June 1890.
	Chinna Kimedi	„ 2185, 27th December 1875 ..	Do.	Minority ..	11 6	19 0 6	May 1892.
	Jurada	„ 2454, 19th July 1880	Do.	Do. ..	7 11	17 1 26	January 1890.
	Urlám	„ 740, 27th March 1879	Female	Do. ..	9 3	19 5 17	October 1896.
	Dhárákót	„ 149, 6th February 1885 ..	Male	Do. ..	3 5	12 8 23	15th March 1906.
	Bodogodo	„ 1026, 11th September 1885	Do.	Do. ..	2 9	3 3 16	13th November 1891.
	Kurla	„ 610, 22nd July 1886	Do.	Do. ..	1 11	17 7 17	
	Aska	„ 782, 6th September 1886 ..	Female	Sex ..	1 10	25 0 0	June 1892.
	Kallikót and Atagudá	„ 1035, 4th November 1887 ..	Male	Minority ..	0 8	17 0 0	1st February 1889.
Vizagapatam ..	Merangi *	„ 3042, 25th November 1869 ..	Do.	Do. ..	18 7	20 4 28	
	Mádugula *	„ 3987, 9th October 1877	Do.	Do. ..	10 9	20 0 0	1889.
	Chidikada	„ 754, 20th June 1885	Female	Sex ..	10 9	48 6 28	
	Sripuram	„ 2930, 25th September 1877 ..	Male	Minority ..	9 10	13 10 5	26th August 1895.
	Chipurupalle	„ 1449, 5th „ 1878 ..	Female	Sex ..	6 3	50 0 0	
	Appikonda	„ 610, 13th May 1882	Male	Minority ..	2 2	11 5 0	February 1898.
	Lakkavaram	„ 337, 12th „ 1886	Do.	Do. ..	8 8	12 2 16	April 1897.
Godávari	Nadampalle *	„ 2291, 15th December 1879 ..	Do.	Do. ..	3 5	20 7 0	November 1888.
	Meduru	„ 222, 20th February 1885 ..	Do.	Do. ..	0 4	1 4 0	1908.
	Mailavaram	„ 179, 1st March 1888	Do.	Do. ..	0 8	16 8 9	20th September 1893.
Kistna	Kapileswarapuram	„ 902, 15th September 1887 ..	Do.	Do. ..	0 7	14 9 21	9th September 1896.
	Chittícherla	„ 903, 15th „ 1887 ..	Do.	Do. ..	11 9	19 4 0	February 1890.
Cuddapah	Kangundi	„ 1381, 29th „ 1876 ..	Do.	Do. ..	5 3	18 11 0	August 1890.
North Arcot	Timmajamma's estate	„ 435, 11th April 1883	Do.	Do. ..	3 4	9 0 0	1900.
	Pulicherla	„ 299, 10th March 1885	Female	Do. ..	0 11	13 8 0	November 1895.
	Panaiyur	„ 711, 22nd July 1887	Male	Do. ..	1 4	14 0 0	1895.
Chingleput	Ukkadai	„ 233, 4th March 1887	Do.	Do. ..	9 0	16 0 0	January 1893.
Tanjore	Gandharvakóta	„ 1471, 12th July 1879	Do.	Do. ..	7 4	14 6 20	11th December 1894.
	Vadapathimangulam	„ 493, 9th March 1881	Do.	Do. ..	6 10	18 0 0	7th March 1891.
	Mathur	„ 1205, 29th August 1881 ..	Do.	Do. ..	5 7	16 10 0	6th September 1892.
	Singavanam	„ 1292, 20th November 1882 ..	Do.	Do. ..	4 5	15 2 15	15th April 1894.
	Tiruvalanjuli	„ 159, 1st February 1884	Do.	Lunacy ..	3 2	43 11 21	
	Tyagasamudram	„ 531, 6th May 1885	Do.	Minority ..	3 2	18 4 17	February 1891.
	Ramasetuswamiar's estate ..	„ 624, 4th „ 1885	Do.	Do. ..	1 10	19 5 15	15th January 1890.
	Palayavanam	„ 762, 30th August 1886	Do.	Do. ..	1 2	1 6 0 0	1903.
Trichinopoly ..	Peramur	„ 485, 16th May 1887	Do.	Imbecility ..	19 7	40 0 0	
	Nangavaram	„ 2986, 30th November 1868 ..	Do.	Minority ..	7 7	13 8 0	31st October 1895.
	Marungapuri	„ 1545, 18th „ 1880	Do.	Do. ..	0 4	3 7 0	8th November 1905.
		„ 163, 22nd February 1888 ..	Do.				

* Since handed over to the proprietor,

Statement showing the ages, &c., of the wards and the period during which the estates have been under management—*cont.*

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 management.	Ages of the wards at the end of the fasli.	Dates on which the wards will attain majority.
1	2	3	4	5	6	7	8
					YRS. M.	YRS. M. D.	
Madura	Ramnad	No. 319, 15th March 1873 ..	Male	Minority	15 3	19 8 0	October 1889.
	Sáptúr*	,, 5, 5th January 1886 ..	Do.	Do.	2 6	6 11 23	7th July 1902.
		,, 61, 19th ,, 1888 ..					
	Vadagarai	,, 1651, 7th November 1881 ..	Do.	Do.	6 8	14 6 7	24th December 1894.
Tinnevelly	Vadimitta	,, 2183, 17th ,, 1879 ..	Do.	Do.	8 7	15 6 0	7th January 1894.
Coimbatore	Metráthi	,, 860, 14th July 1883	Do.	Do.	4 11	7 6 0	8th ,, 1902.
Nílgiris	Neliyalam	,, 364, 11th April 1887	Do.	Do.	1 3	1 5 0	1908.
Salem	*Erumaipati*	,, *694, 5th June 1874*	Female	Imbecility	14 1	37 0 0	
	Shulagiri	,, *788, 28th July 1882*	Male	Minority	5 4	6 3 13	March 1903.
	Yelagiri	,, *539, 2nd June 1887*	Do.	Do.	1 1	14 0 0	1895.
South Canara	Sarvottamma Row's estate ..	,, 1230, 14th August 1875 ..	Do.	Do.	12 11	17 7 0	December 1891.
	Puttamma's estate	,, 872, 18th July 1883 ..	Female	Lunacy	4 11	70 0 0	
Malabar	Kavalpara	,, 1187, 9th August 1872 ..	Do.	Sex	15 11	22 0 0	
		,, 599, 21st June 1887					
	Bimbalan	,, 122, 2nd February 1880 ..	Male	Lunacy	8 5	35 0 0	

* The elder minor died and the estate continues in charge of the Court on behalf of the younger minor.
† Although the ward has attained majority, the Estates continues under management at her request.

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 1297 (1887-88).

Districts.	Estates.	Number of Villages.					Fasli 1296.			Fasli 1297.		
		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
							ACS.	ACS.		ACS.	ACS.	
Ganjam ..	Parlákimedi	510	..	..	390	900	113,183	112,591	99·5	1,13,420	112,792	99·4
	Chinna Kimedi	67	16	1	74	158	10,405	10,354	99·5	10,199	10,195	99·9
	Jarada	26	5	..	31	62	3,528	3,528	100·	3,589	3,458	96·4
	Urlám	6	..	..	7	13	2,968	2,968	100·	2,968	2,968	100·
	Dhárákót	74	62	..	49	185	6,508	6,508	100·	9,801	9,782	99·8
	Bodogodo	130	184	..	21	335	1,876	1,621	86·4	3,270	3,246	99·2
	Kurla	12	1	..	2	15	1,311	1,311	100·	1,311	1,311	100·
	Aska	9	2	..	1	12	655	655	100·	1,060	1,060	100·
	Kallikót and Atagadá	178	238	..	142	558	..	..	..	35,118	34,103	97·1
Vizagapatam ..	Merangi	1	49	..	36	86	961	961	100·	976	976	100·
	Mádugula	..	..	..	..	..	..	..	..	..	..	..
	Chidikada	5	..	..	..	5	2,279	2,279	100·	2,277	2,277	100·
	Sripuram	5	..	..	5	10	2,912	2,912	100·	2,906	2,906	100·
	Chípurupalle	1	..	..	..	1	2,488	2,488	100·	2,488	2,466	99·1
	Appikonda	1	..	..	..	1	302	302	100·	302	302	100·
Godávari ..	*Lakkavaram*	..	7	..	..	7	861	789	91·6	736	683	92·8
	Nadavapalle	6	..	..	..	6	2,469	1,473	59·7	2,423	1,676	69·2
	Meduru	..	..	..	..	..	..	..	..	..	..	..
Kistna ..	Mailavaram	11	1	3	1	16	..	..	..	8,687	6,763	77·85
	Kapileswarapuram	28	6	..	24	58	..	..	..	22,078	20,617	93·4
Cuddapah ..	Chitticherla	..	..	..	..	..	485	330	68·	485	289	59·6
North Arcot ..	Kangundi	58	147	..	125	330	9,641	8,821	91·5	9,571	8,742	91·3
	Timmajamma's estate	1	11	..	..	12	..	..	..	202	202	100·
	Pulicherla	54	..	..	10	64	..	..	..	1,692	1,388	82·0
Chingleput ..	Panaiyur	3	6	2	..	11	..	..	..	4,275	3,145	73·6
Tanjore ..	Ukkadai	..	..	..	..	..	2,513	2,131	84·8	2,513	2,127	84·6
	Gandharvakóta	12	19	11	11	53	21,961	21,216	96·6	21,816	20,896	95·8
	Vadapathimangalam	..	..	..	..	..	5,727	5,727	100·	5,727	5,727	100·
	Mathur	..	..	..	..	..	615	615	100·	615	606	98·5
	Singavanam	8	..	2	10	20	2,718	1,375	50·6	2,736	1,384	50·6
	Tiruvalanjuli	..	..	..	..	..	609	609	100·	609	609	100·
	Tyagasamudram	..	..	..	..	..	468	468	100·	473	473	100·
	Ramasetuswamiar's estate	..	..	..	..	..	8,391	5,575	66·4	7,975	6,932	86 9
	Palayavanam	2	..	12	11	25	..	..	..	2,153	1,492	69·3
Trichinopoly ..	Peramur	..	..	..	..	..	2,446	1,974	80·7	2,451	1,850	75·5
	Nangavaram	..	..	..	..	..	4,308	3,748	87·	4,309	3,799	88·2
	Marungápuri	78	..	..	22	100	..	..	..	34,772	33,747	97·1
Madura ..	Ramnad	..	330 33/32	1,009 3/4	827 5/32	2,167 3/4	308,771	308,771	100·	Not known.	320,843	..
	Sáptúr	17	..	..	..	17	21,794	15,892	72·9	21,723	17,418	80·1
	Vadagarai	..	..	..	..	..	..	..	..	..	..	..

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 1297 (1887-88)—*cont.*

Districts.	Estates.	Number of Villages.					Fasli 1296.			Fasli 1297.		
		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
Tinnevelly ..	Vadimitta	..	..	..	..	..	..	..	..	..	..	..
Coimbatore ..	Metráthi	1	..	..	..	1	5,960	4,256	71·4	5,960	3,942	66·1
Nílgiris ..	Neliyalam	..	..	..	..	..	..	..	..	7,150	2,428	33·9
Salem ..	Erumaipati	12	..	..	1	13	7,002	6,444	92·	7,060	6,543	92·7
	Shulagiri	38	52	..	49	139	5,309	4,627	87·1	5,756	5,031	87·4
	Yelagiri	13	1	..	..	14	..	..	..	7,009	7,002	99·9
South Canara	Sarvottama Row's estate	..	..	..	..	..	300	300	100·	300	300	100·
	Puttamma's estate	..	..	..	..	..	..	..	..	946	946	100·
Malabar ..	Kavalpara	..	..	..	..	..	11,462	11,462	100·	16,626	11,715	70·5
	Bimbalan	..	..	..	..	..	74	74	100·	74	74	100·
	Total ..	1,367	1,137$\frac{77}{100}$	1,040$\frac{8}{8}$	1,849$\frac{5}{24}$	5,394$\frac{8}{8}$	573,260	555,155	96·8	398,587	687,231	91·9
										Deduct Ramnad ..	320,843	..
											366,388	

No. II-B.—Statement showing the settled demand of the estates under the management of the Court of Wards for fasli 1297 (1887-88).

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
		ACRES.	RS.	ACRES.	RS.	ACRES.	RS.	RS.	RS.
Ganjam	Parlákimedi	48,114	60,128	65,306	2,81,937	113,420	3,42,065	..	3,42,065
	Chinna Kimedi	2,338	5,688	7,861	35,278	10,199	40,966	19,705	60,671
	Jarada	609	1,146	2,980	16,902	3,589	18,048	3,475	21,523
	Urlám	321	1,742	2,647	32,964	2,968	34,706	5,858	40,564
	Dhárakót	3,154	..	6,647	..	9,801	39,948	36,372	76,320
	Badogodo	1,416	..	1,854	..	3,270	9,785	8,470	18,255
	Kurla	343	..	968	..	1,311	9,848	2,033	11,881
	Aska	207	..	853	..	1,060	8,071	3,866	11,937
	Kallikót and Atagadá	5,608	8,599	29,510	93,815	35,118	1,02,414	1,08,822	2,11,236
Vizagapatam	Miranghi	606	416	370	2,126	976	2,542	37,040	39,582
	Mádugula	..	..	..	..	..	..	2,892	2,892
	Chidikada	951	3,246	1,326	14,398	2,277	17,644	..	17,644
	Srípuram	1,264	2,937	1,642	11,780	2,906	14,717	..	14,717
	Chipurupalle	2,432	6,366	56	426	2,488	6,792	..	6,792
	Appikonda	254	980	48	363	302	1,343	..	1,343
Godávari	Lakkavaram	51	191	685	2,653	736	2,844	7,053	9,897
	Nadavapalle	898	2,416	1,525	6,881	2,423	9,297	..	9,297
	Meduru	..	..	..	..	..	..	..	..
Kistna	Mailavaram	7,405	8,145	1,282	4,247	8,687	12,392	5,745	18,137
	Kapileswarapuram	16,447	33,835	5,631	38,025	22,078	71,860	18,027	89,887
Cuddapah	Chitticherla	180	..	305	..	485	..	1,452	1,452
North Arcot	Kangundi	8,064	..	1,507	..	9,571	24,387	25,619	50,006
	Timmajamma's estate	164	..	38	..	202	951	1,947	2,898
	Pulicherla	1,056	3,191	636	7,309	1,692	10,500	..	10,500
Chingleput	Panaiyur	2,821	5,374	1,454	8,508	4,275	13,882	..	13,882
	Ukkadai	985	..	1,528	..	2,513	..	17,235	17,235
Tanjore	Gandharvakóta	16,644	19,256	5,172	10,261	21,816	29,517	2,134	31,651
	Vadapathimangalam	732	..	4,995	..	5,727	..	51,124	51,124
	Mathur	114	..	501	..	615	..	5,303	5,303
	Singavanam	857	88	1,879	10,014	2,736	10,102	..	10,102
	Tiruvalanjuli	340	..	269	..	609	..	6,710	6,710
	Tyagasamudram	125	..	348	..	473	..	8,314	8,314
	Ramasetuswamiar's estate	3,483	..	4,492	..	7,975	..	30,233	30,233
	Palayavanam	1,092	695	1,061	5,130	2,153	5,825	..	5,825
Trichinopoly	Peramur	2,052	..	399	..	2,451	..	11,160	11,160
	Nangavaram	3,327	..	982	..	4,309	..	18,789	18,789
	Marungapuri	28,549	33,186	6,223	16,518	34,772	49,704	5,722	55,426
Madura	Ramnad	271,036	2,75,968	49,807	4,40,291	320,843	7,16,259	65,795	7,82,054
	Sáptúr	20,080	23,556	1,643	14,482	21,723	38,038	4,324	42,362
	Vadgari	..	..	..	..	..	..	4,768	4,768

Statement showing the settled demand of the estates under the management of the Court of Wards for fasli 1297 (1887-88)—*cont.*

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
		ACRES.	RS.	ACRES.	RS.	ACRES.	RS.	RS.	RS.
Tinnevelly	Vadimitta	..	..	..	..	..	..	..	..
Coimbatore	Metrathi	5,960	7,028	..	..	5,960	7,028	..	7,028
Nilgiris	Naliyalam	7,022	8,347	128	145	7,150	8,492	..	8,492
Salem	Erumaipati	6,615	13,080	445	3,944	7,060	17,024	157	17,181
	Shulagiri	5,131	6,332	625	3,267	5,756	9,599	..	9,599
	Yelagiri	6,351	5,491	658	4,330	7,009	12,821	3,173	15,994
South Canara	*Sarvothama Row's estate*	200	..	100	..	300	..	4,069	4,069
	Puttamma's estate	349	..	597	..	946	..	9,895	9,895
Malabar	Kavalpara	12,522	..	4,104	..	16,626	..	22,504	22,504
	Bimbalam	55	..	19	..	74	..	367	367
	Total ..	498,324	5,40,427	221,106	10,65,994	719,430	16,99,411	5,60,152	22,59,563

Statement showing the settled demand of the estates under the management of the Court of Wards for fasli 1297 (1887-88)—*cont.*

Districts.	Estates.	Miscellaneous Revenue.					Total of columns 10 and 15.	Deduct remissions.	Net revenue.	Net demand of fasli 1296.	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	17,733	..	5,552	45,693	3,87,758	2,439	3,85,319	3,86,092	− 773
	Chinna Kimedi	7,865	3,959	..	1,598	13,422	74,093	912	73,181	72,722	+ 459
	Jarada	1,395	949	..	41	2,385	23,908	1,250	22,658	23,898	− 1,240
	Urlám	1,843	1,115	..	1,191	4,149	44,713	..	44,713	45,963	− 1,250
	Dhárákót	2,900	2,313	..	3,952	9,165	85,485	73	85,412	80,665	+ 4,747
	Bodogodo	632	1,278	..	4,251	6,161	24,416	..	24,416	24,923	− 507
	Kurla	258	526	..	291	1,075	12,956	..	12,956	13,080	− 124
	Aska	248	497	..	111	856	12,793	..	12,793	13,155	− 362
	Kallikót and Atagadá	15,821	13,890	..	1,454	31,165	2,42,401	1,449	2,40,952	..	..
Vizagapatam	Meranghi	2,955	3,358	..	857	7,170	46,752	..	46,752	46,693	+ 59
	Mádugula	..	107	..	..	107	2,999	..	2,999	3,059	− 60
	Chidikada	3,851	797	..	432	5,080	22,724	..	22,724	21,927	+ 797
	Srípuram	1,602	797	2,024	338	4,761	19,478	250	19,228	19,171	+ 57
	Chipurupalle	517	277	..	888	1,682	8,474	81	8,393	8,802	− 409
	Appikonda	7,613	152	..	443	8,208	9,551	..	9,551	9,420	+ 131
Godávari	Lakkavaram	1,344	215	13	1,305	2,877	12,774	..	12,774	11,979	+ 795
	Nadavapalle	1,281	487	..	3,429	5,197	14,494	202	14,292	12,480	+ 1,812
	Meduru	..	..	..	..	..	..	..	..	..	..
Kistna	Mailavaram	198	445	151	4,079	4,873	23,010	1,678	21,332	..	..
	Kapileswarapuram	3,784	2,986	9,335	10,003	26,108	1,15,995	1,727	1,14,268	..	..
Cuddapah	Chitticherla	..	..	17	40	57	1,509	..	1,509	1,904	− 395
North Arcot	Kangundi	15,566	4,052	10	6,149	25,777	75,783	1,489	74,294	75,950	− 1,656
	Timmajamma's estate	240	216	..	246	702	3,600	..	3,600	..	..
	Pulicherla	6,405	1,298	855	2,687	11,245	21,745	175	21,570	..	..
Chingleput	Panniyur	1,109	292	333	1,854	3,618	17,500	1,084	16,416	..	..
	Ukkadai	..	..	..	585	585	17,820	..	17,820	25,794	− 7,974
	Gandharvakóta	31	1,192	83	2,983	4,289	35,940	..	35,940	35,869	+ 71
	Vadapathimangalam	..	..	..	4,196	4,196	55,320	..	55,320	57,727	− 2,407
	Mathur	..	..	..	..	..	5,303	..	5,303	6,523	− 1,220
Tanjore	Singavanam	615	331	..	1,229	2,175	12,277	..	12,277	8,921	+ 3,356
	Tiruvalanjuli	..	..	..	..	..	6,710	..	6,710	6,442	+ 268
	Tyagasamudram	..	..	..	..	..	8,314	..	8,314	8,157	+ 157
	Ramasetuswamiar's estate	..	466	349	2,296	3,111	33,344	..	33,344	33,685	− 341
	Palayávanam	245	138	49	289	721	6,546	..	6,546	..	..
Trichinopoly	Peramur	..	..	16	550	566	11,726	..	11,726	11,875	− 149
	Nangavaram	..	..	134	909	1,043	19,832	..	19,832	18,438	+ 1,394
	Marungapuri	99	1,656	690	15,745	18,190	73,616	7,082	66,534	..	..
Madura	Ramnad	67,719	23,537	5,462	62,982	1,59,700	9,41,754	57,633	8,84,121	8,04,778	+ 79,343
	Sáptúr	..	1,054	1,059	6,791	8,904	51,266	2,513	48,753	38,571	+ 10,182
	Vadagarai	..	..	..	881	881	5,649	..	5,649	5,879	− 230

Statement showing the settled demand of the estates under the management of the Court of Wards for fasli 1297 (1887-88)—*cont.*

Districts.	Estates.	Miscellaneous Revenue.					Total of columns 10 and 15.	Deduct remissions.	Net revenue.	Net demand of fasli 1296.	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.
Tinnevelly	Vadimittah	..	..	..	..	..	..	..	..	..	..
Coimbatore	Metrathi	14	223	..	..	237	7,265	136	7,129	7,129	..
Nilgiris	Neliyalam	..	..	..	2,739	2,739	11,231	..	11,231	..	..
Salem	Erumaipati	175	535	101	862	1,673	18,854	3,418	15,436	16,172	— 736
	Shulagiri	137	307	19	9,815	10,278	19,877	1,193	18,684	18,655	+ 29
	Yelagiri	325	422	2	4,937	5,686	21,680	732	20,948	..	..
South Canara	Saravothama Row's estate	..	..	..	..	..	4,069	..	(a) 4,069	4,096	— 27
	Puttamma's estate	..	..	..	184	184	10,079	..	10,079	5,630	+ 4,449
Malabar	Kavalpara	..	..	..	7,698	7,698	30,202	..	30,202	30,388	— 186
	Bimbalam	..	..	..	..	..	367	..	367	423	— 56
	Total ..	1,69,195	87,600	20,732	1,76,862	4,54,389	27,13,952	85,516	26,28,436	20,17,035	..

(a) Differs from the figure in column 4 of Statement No. III which includes Rs. 17 the tasdik allowance paid by Government.

No. III.—Statement showing the Demand, Collection and Balance of the estates under the management of the Court of Wards for fasli 1297 (1887-88).

Districts.	Estates.	Demand.			Collection.			Amount written off.	Balance at the close of fasli.			Percentage of balance to total demand.			Amount subsequently collected and remitted.	Balance.
		Arrears.	Current.	Total.	Arrears.	Current.	Total.		Arrears.	Current.	Total.	Arrears.	Current.	Total.		
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	51,842	3,85,319	4,37,161	37,306	3,48,209	3,85,515	2,153	12,383	37,110	49,493	23·2	9·6	11·3	20,393	29,100
	Chinna Kimedi	19,874	73,181	93,055	13,535	63,062	76,597	311	6,028	10,119	16,147	30·3	13·8	17·3	4,667	11,480
	Jarada	16,004	22,658	38,662	6,305	14,413	20,718	..	9,699	8,245	17,944	60·6	36·4	46·4	2,865	15,079
	Urlám	2,183	44,713	46,896	2,151	43,860	46,011	..	32	853	885	1·0	1·9	1·9	835	50
	Dhárákót	32,039	85,412	1,17,451	5,110	73,999	79,109	..	26,929	11,413	38,342	84·1	13·4	32·6	2,572	35,770
	Bodogodo	15,137	24,416	39,553	11,456	14,860	26,316	..	3,681	9,556	13,237	24·3	39·1	33·5	2,373	10,864
	Kurla	9,983	12,956	22,939	3,496	8,961	12,457	..	6,487	3,995	10,482	64·9	30·8	45·7	2,491	7,991
	Aska	5,291	12,793	18,084	1,947	10,677	12,624	..	3,344	2,116	5,460	63·2	16·5	30·2	816	4,644
	Kallikót and Atagadá ..	3,05,189	2,40,952	5,46,141	11,472	1,43,281	1,54,753	..	2,93,717	97,671	3,91,388	96·2	4·5	71·7	33,116	3,58,272
Vizagapatam ..	Merangi	4,016	46,752	50,768	2,248	43,781	46,029	172	1,596	2,971	4,537	39·7	6 3	9·	1,361	3,206
	Mádugula	1,234	2,999	4,233	686	2,742	3,428	282	266	257	523	21·5	8·6	12·4	55	468
	Chidikada	10,482	22,724	33,206	7,633	19,290	26,923	793	2,056	3,434	5,490	19·6	10·7	16·5	1,019	4,471
	Srípuram	2,263	19,228	21,491	1,059	17,178	18,237	321	883	2,050	2,933	39·0	10·6	13·6	1,390	1,543
	Chipurupalle	4,310	8,393	12,703	2,648	5,802	8,450	267	1,395	2,591	3,986	32·4	30·	31·4	1,007	2,979
	Appikonda	4,856	9,551	14,407	1,224	6,697	7,921	2,414	1,218	2,854	4,072	25·1	29·9	28·3	437	3,635
Godávari ..	Lakkavaram	1,089	12,774	13,863	497	12,407	12,904	588	4	367	371	·3	2·9	2·7	127	244
	Nadavapalle	(a) 7,759	14,292	22,051	4,622	10,893	15,515	871	2,266	3,399	5,665	29·2	23·8	25·7	186	5,479
	Medúru	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Kistna ..	Mailavaram	4,495	21,332	25,827	1,987	16,190	18,177	..	2,508	5,142	7,650	55·8	24·1	29·6	3,192	4,458
	Kapileswarapuram ..	1,33,413	1,14,268	2,47,681	29,194	92,124	1,21,318	..	1,04,219	22,144	1,26,363	78·1	19·4	51·	..	1,26,363
Cuddapah ..	Chitticherla	535	1,509	2,044	535	1,476	2,011	..	..	33	33	..	2·1	1·2	6	27
North Arcot ..	Kangundi	40,183	74,294	1,14,477	13,608	58,515	72,123	3,831	22,744	15,779	38,523	56·6	21·2	33·6	14,496	24,027
	Timmajamma's estate ..	..	3,600	3,600	..	1,836	1,836	..	..	1,764	1,764	..	49·	49·	52	1,712
Chingleput ..	Pulicherla	16,398	21,570	37,968	8,845	10,978	19,823	..	7,553	10,592	18,145	46·1	49·1	47·8	7,752	10,393
	Panaiyur	10,740	16,416	27,156	5,491	11,339	16,830	..	5,249	5,077	10,326	48·9	30·9	38·	3,958	6,368
Tanjore ..	Ukkadi	32,301	17,820	50,121	20,368	8,926	29,294	..	11,933	8,894	20,827	36·9	49·9	41·5	1,283	19,544
	Gandharvakóta	91,294	35,940	1,27,234	14,987	25,466	40,453	..	76,307	10,474	86,781	83·6	29·1	68·2	1,909	84,872
	Vadapathimangalam ..	17,064	55,320	72,384	2,541	53,097	55,688	..	14,523	2,223	16,746	85·1	4·0	23·1	317	16,429
	Mathur	173	5,303	5,476	141	2,605	2,746	..	32	2,698	2,730	18·5	50·9	49·8	945	1,785
	Singavanam	7,156	12,277	19,433	5,614	4,113	9,727	..	1,542	8,164	9,706	21·5	66·5	49·9	7,399	2,307
	Tiruvalanjuli	3,812	6,710	10,522	2,793	4,675	7,468	..	1,019	2,035	3,054	26·7	30·3	29·0	775	2,279
	Tyagasamudram	5,672	8,314	13,986	2,900	3,751	6,651	..	2,772	4,563	7,335	48·9	54·9	52·4	3,100	4,235
	Ramasetuswamia's estate.	24,576	33,344	57,920	11,779	18,749	30,528	..	12,797	14,595	27,392	52·1	43·8	47·3	5,297	22,095
	Palayavanam	4,602	6,546	11,148	4,102	299	4,401	..	500	6,247	6,747	10·8	95·4	60·5	4,847	1,900
Trichinopoly ..	Peramur	1,788	11,726	13,514	1,098	9,722	10,820	116	574	2,004	2,578	32·1	17·1	19·1	1,003	1,575
	Nangavaram	7,331	19,832	27,163	3,297	15,616	18,913	1,892	2,142	4,216	6,358	29·2	21·3	23·4	2,345	4,013
	Marungapuri	6,344	66,534	72,878	1,372	47,156	48,528	..	4,972	19,378	24,350	67·4	29·	33·4	14,575	9,775
Madura ..	Ramnad	2,18,128	8,84,121	(b) 11,02,249	1,10,450	7,77,312	8,87,762	5,334	1,02,344	1,06,809	2,09,153	46·9	12·1	19·0	75,858	1,33,295
	Sáptúr	42,507	48,753	91,260	4,301	42,082	46,383	14,976	23,230	6,671	29,901	54·6	13·7	32·8	4,848	25,053
	Vadagarai	3,962	5,649	9,611	2,437	4,214	6,651	..	1,525	1,435	2,960	38·5	25·4	30·8	381	2,579

(a) The difference between this and the figure in column 12 of the statement for the previous fasli is due to an error in the previous year's statement.
(b) Exclusive of Rs. 4 Excess collection.

No. III.—Statement showing the Demand, Collection and Balance of the estates under the management of the Court of Wards for fasli 1297 (1887-88)—*cont.*

Districts.	Estates.	Demand.			Collection.			Amount written off	Balance at the close of fasli.			Percentage of balance to total demand.			Amount subsequently collected and remitted.	Balance.
		Arrears.	Current.	Total.	Arrears.	Current.	Total.		Arrears.	Current.	Total.	Arrears.	Current.	Total.		
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.
Tinnevelly ..	Vádimitta	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Coimbatore ..	Metrathi	1,360	7,129	8,489	1,285	6,815	8,100	..	75	314	389	5·5	4·4	4·6	1	388
Nílgiris	Neliyalam	12,148	11,231	23,379	789	3,496	4,285	..	11,359	7,735	19,094	93·5	68·8	81·6	6,765	12,329
Salem	Erumaipatti	3,161	15,436	18,597	2,049	13,965	16,014	..	1,112	1,471	2,583	35·2	9·5	13·9	685	1,898
	Shulagiri	5,146	18,684	23,830	2,806	17,400	20,206	..	2,340	1,284	3,624	45·5	6·9	15·2	..	3,624
	Yelagiri	20,743	20,948	41,691	13,617	16,074	29,691	1,547	5,579	4,874	10,453	26·9	23·2	25·1	3,483	6,970
South Canara ..	Sarvottama Row's estate.	228	(a) 4,086	4,314	187	4,026	4,213	41	..	60	60	..	1·5	1·4	24	36
	Puttamma's estate ..	495	10,079	10,574	232	8,940	9,172	..	263	1,139	1,402	53·1	11·3	13·2	438	964
Malabar ..	Kovalpara	3,966	30,202	34,168	1,284	29,269	30,553	1,438	1,244	933	2,177	31·4	3·	6·4	38	2,139
	Bimbalam	..	367	367	..	367	367	..	..	..	..	..	..	..	..	..
	Total ..	12,13,272	26,28,453	38,41,725	3,83,484	21,50,705	25,34,189	37,347	7,92,441	4,77,748	12,70,189	65·3	18·2	50·1	2,41,482	10,28,707

(a) Differs from the amount shown in column 18 of statement II-B which is exclusive of Rs. 17, the tasdik allowance paid by Government.

No. IV.—Financial statement of receipts and charges of the several estates under management in fasli 1297 (1887-88).

Districts.	Estates.	Amount to the credit of the estate at the beginning of fasli 1297.				Cash receipts in fasli 1297.					
		Government securities.	Cash.	Value of grain on hand.	Total.	Land and miscellaneous revenue.	Interest on Government securities.	Debts recovered.	Sale-proceeds of grain, &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	25,37,000	3,16,273	..	28,53,273	3,85,515	1,08,638	..	..	6,493	5,00,646
	Chinna Kimedi	50,000	24,149	..	74,149	76,597	2,059	1,130	..	33	79,819
	Jarada	..	14,262	..	14,262	20,718	..	280	..	50	21,048
	Urlám	2,40,000	53,735	..	2,93,735	48,488	11,152	..	..	2,369	62,009
	Dhárákót	..	28,469	..	28,469	79,109	..	22	..	2,225	81,356
	Bodogodo	..	13,183	..	13,183	26,316	488	..	..	513	27,317
	Kurla	* 20,500	23,778	..	44,278	12,457	..	413	..	149	13,019
	Aska	..	20,141	..	20,141	12,624	..	25,018	..	76	37,718
	Kallikot and Attagada	1,10,400	40,206	..	1,20,167	1,54,755	..	1,291	2,427	11,473	1,69,946
	Meranghi	..	9,767	..	1,057	46,029	4,506	2,000	..	888	53,423
	Mádugula	..	1,057	..	42,358	3,428	..	100	..	16,195	19,723
Vizagapatam ..	Chidikada	8,000	42,358	..	11,115	26,923	1,169	82	..	2,817	30,991
	Sripuram	..	3,115	..	4,476	18,237	478	..	..	945	19,660
	Chipurupalle	30,000	4,476	..	44,146	8,450	48	991	..	652	10,141
	Appikonda	40,000	14,146	..	63,717	7,921	1,803	6,910	† 31,362	1,457	49,453
	Lakkavaram	..	23,717	..	1,957	12,904	2,210	1,235	..	..	16,349
Godávari	Nadavapalle	..	1,957	..	..	14,821	..	693	..	..	15,514
	Meduru	..	..	..	31,750	..	..	..	..	..	..
	Mailavaram	..	27,213	4,537	3,13,881	11,008	..	980	430	4,794	17,212
Kistna	Kapileswarapuram	2,72,900	35,490	5,491	12,589	1,11,855	5,509	4,052	100	41,918	1,63,434
Cuddapah	Chitticherla	8,000	4,589	..	38,817	2,012	401	..	..	2,604	5,017
	Kangundi	30,000	8,817	..	..	72,123	1,336	3,853	..	22,759	1,00,071
North Arcot ..	Timmajamma's estate	..	..	..	101	1,836	..	..	..	6	1,842
	Pulicherla	..	101	..	1,792	19,823	..	1,240	..	3,341	24,404
Chingleput ..	Panaiyur	..	..	1,792	521	14,698	..	2,090	320	2,289	19,397
	Ukkadai	..	253	268	21,393	28,609	..	9,687	268	26,232	64,796
Tanjore	Gandharvakóta	..	16,847	4,546	63,679	39,073	..	825	4,168	13,999	58,065
	Vadapathimangalam	..	7,749	55,930	4,472	35,532	..	500	46,361	45,586	1,27,979
	Mathur	..	2,965	1,507	6,110	2,195	..	50	1,510	1,850	5,605
	Singavanam	..	4,021	2,089	1,141	5,937	..	144	739	9,749	16,569
	Tiruvalanjuli	..	1,118	23	33,371	5,929	..	..	..	1,563	7,492
	Tyagasamudram	20,000	10,791	2,580	16,199	6,070	777	4,912	2,034	1,102	14,895
	Ramasetuswamiar's estate ..	..	10,882	5,317	235	22,283	..	962	5,141	56,910	85,296
	Palayavanam	..	235	..		4,161	..	380	..	2,171	6,712

* The difference between this and the closing balance given in the previous year's report is due to the omission to include in the last year's return the value of the Promissory notes left by the late proprietor.

† Sale-proceeds of Government Pro-notes of the value of Rs. 31,500.

Financial statement of receipts and charges of the several estates under management in fasli 1297 (1887-88)—*cont.*

Districts.	Estates.	Amount to the credit of the estate at the beginning of fasli 1297.				Cash receipts in fasli 1297.					
		Government securities.	Cash.	Value of grain on hand.	Total.	Land and miscellaneous revenue.	Interest on Government securities.	Debts recovered.	Sale-proceeds of grain, &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.
Trichinopoly ..	Peramur	57,500	11,194	..	68,694	10,820	2,528	23	..	..	13,371
	Nangavaram	..	2,782	..	2,782	17,051	..	1,862	..	..	18,913
	Marungapuri	..	4,875	..	4,875	35,220	..	150	..	..	35,370
Madura ..	Ramnad	..	40,604	78,297	1,18,901	8,87,762	..	..	1,284	29,417	9,18,463
	Sáptúr	80,500	10,888	1,118	92,506	37,235	4,867	83,026	..	8,154	1,33,282
	Vadagarai	..	11,513	1,019	12,532	2,658	243	..	1,670	1,655	6,226
Tinnevelly	Vádimitta	..	..	..	..	..	..	..	..	..	..
Coimbatore	Metráthi	..	1,876	..	1,876	8,100	..	..	..	155	8,255
Nilgiris	Neliyalam	21,800	2,549	..	24,349	4,285	..	1,679	..	..	5,964
Salem ..	Erumaipati	..	1,444	..	1,444	15,748	..	266	..	..	16,014
	Shulagiri	..	6,510	..	6,510	20,191	..	..	..	18	20,209
	Yelagiri	..	264	..	264	29,446	..	245	..	..	29,691
South Canara ..	Sarvottama Row's estate	5,000	1,125	..	6,125	4,213	252	..	..	14	4,479
	Puttamma's estate	..	2,758	..	2,758	8,557	..	18,436	..	12	27,005
Malabar	Kavalpara	44,000	45,727	6,743	96,470	26,104	3,764	..	5,875	250	35,993
	Bimbalam	..	575	..	575	359	..	..	..	..	359
	Total ..	35,75,600	9,10,544	1,71,257	46,57,401	24,46,185	1,52,228	1,75,527	1,03,689	3,22,883	32,00,512

Financial statement of receipts and charges of the several estates under management in fasli 1297 (1887-88)—*cont.*

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 the other members of the wards' family.
					Peishcush.	Assessment and land-cess.				
		13	14	15	16	17	18	19	20	21
		RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
	Parlákimedi	8,16,919	20,200	57,114	87,823	25,373	4,441	1,94,951	84,792	5,474
Ganjam	Chinna Kimedi	1,03,968	6,389	12,191	20,728	6,195	967	46,470	6,314	7,600
	Jarada	35,310	1,877	2,430	2,025	2,656	284	9,272	3,768	5,632
	Urlám	1,15,744	2,968	7,628	13,580	3,114	535	27,825	4,050	3,092
	Dhárákót	1,09,825	7,383	4,626	24,312	5,563	1,379	43,263	3,988	1,940
	Bodogodu	40,500	4,047	2,493	3,984	2,013	230	12,767	913	488
	Kurla	36,797	1,078	868	5,683	559	243	8,431	1,215	1,073
	Aska	57,859	1,049	1,303	5,718	582	183	8,835	2,402	11
	Kallikot and Attagada	2,10,152	8,166	..	78,903	28,482	..	1,15,551	12,034	138
Vizagapatam ..	*Meranghi*	63,190	1,059	..	18,480	7,193	1,551	28,283	13,291	2,895
	Mádugula	20,780	444	204	..	252	207	1,107	4,370	1,950
	Chidikada	73,349	1,257	15,309	4,855	1,853	563	23,837	5,095	..
	Srípuram	22,775	1,587	727	8,800	1,120	596	12,830	1,574	..
	Chipurapalle	14,617	702	427	7,224	673	270	9,296	2,242	..
	Appikonda	63,599	2,719	335	601	584	394	4,633	3,792	650
Godávari	Lakkavaram	40,066	2,229	7,083	4,756	1,039	207	15,314	1,247	180
	Nadavapalle	17,471	1,823	239	3,733	875	142	6,812	1,920	533
	Moduru	..	..	..	..	..	..	..	..	..
Kistna	Mailavaram	44,425	527	..	3,775	815	..	5,117	2,535	..
	Kapileswarapuram	1,98,924	16,620	5,370	32,553	15,682	..	70,225	11,896	3,200
Cuddapah	Chitticherla	9,606	230	484	..	506	54	1,274	999	1,305
North Arcot ..	Kangundi	1,08,888	13,307	10,045	24,367	5,611	1,131	54,461	7,579	8,891
	Timmajemma's estate	1,842	130	..	..	..	..	130	43	..
	Pulicherla	24,505	2,210	..	5,585	1,664	..	9,459	654	915
Chingleput	Panaiyur	19,397	2,690	700	1,107	3,656	..	8,153	1,156	1,180
Tanjore	Ukkadi	65,049	1,575	2,325	..	9,972	..	13,872	66	486
	Gandharvakòta	74,912	5,618	1,233	10,747	5,605	..	23,203	997	1,339
	Vadapathimangalam	1,35,728	5,996	1,655	..	46,505	..	54,156	2,701	539
	Mathur	8,570	502	437	..	923	..	1,862	1,011	211
	Singavanam	20,590	1,305	181	3,262	23	..	4,771	291	225
	Tiruvalanjuli	8,610	774	100	..	2,122	..	2,996	..	100
	Tyagasamudram	25,686	917	50	..	2,527	..	3,494	1,500	262
	Ramasetuswamiar's estate ..	96,178	3,482	1,340	..	3,981	..	8,803	1,618	1,893
	Pallávavanam	6,947	790	..	523	..	..	1,313	106	163

Financial statement of receipts and charges of the several estates under management in fasli 1297 (1887-88)—*cont.*

Districts.	Establishments.	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 the other members of the wards' family.
					Peishcush.	Assessment and land-cess.				
		13	14	15	16	17	18	19	20	21
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Trichinopoly ..	Peramur	24,565	705	..	..	4,449	192	5,346	1,906	180
	Nangavaram	21,695	1,167	..	..	6,807	256	8,230	2,073	780
	Marangapuri	*40,245*	*474*	..	17,500	5,331	..	23,305	..	1,220
Madura	Ramnad	9,59,067	64,298	63,480	3,13,742	37,780	10,664	4,89,964	18,372	17,330
	Sáptúr	1,44,170	9,677	10,172	8,812	2,489	654	31,804	3,543	3,552
	Vádagarai	17,739	412	229	..	1,832	102	2,575	1,520	489
Tinnevelly	Vádimitta	..	..	..	..	..	..	..	..	..
Coimbatore ..	Metráthi	10,131	285	189	1,966	403	86	29,29	705	769
Nílgiris	Neliyalam	8,513	841	409	..	285	..	1,535	124	539
	Erumaipati	17,458	1,598	294	8,698	549	196	11,335	800	..
Salem	Shulagiri	26,719	1,249	359	5,499	884	..	7,991	564	2,897
	Yelagiri	29,955	1,497	64	5,892	635	..	8,088	292	1,094
	Sarvottamma Row's estate ..	5,604	437	31	..	1,665	149	2,282	319	932
South Canara, ..	Puttamma's estate	29,763	1,829	..	..	3,078	91	4,998	39	..
	Kavalpara	81,720	5,209	7,438	..	3,683	332	16,662	8,223	..
Malabar	Bimbalam	934	33	..	..	36	61	130	195	..
	Total ..	41,11,056	2,11,361	2,19,562	7,35,233	2,57,624	26,160	14,49,940	2,24,834	82,147

Financial statement of receipts and charges of the several estates under management in fasli 1297 (1887-88)—*cont.*

Distri ts.	Estates.	Charges—*cont.*			Balance to the credit of the estate at the end of fasli 1297.				Increase or decrease as compared with the opening balance.	Percentage of establishment charges and Government commission to the total receipts.	Remarks.
		Repayment of debts.	Other miscellaneous disbursements.	Total charges.	Government securities.	Cash.	Value of grain on hand.	Total.			
		22	23	24	25	26	27	28	29	30	31
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Acs.	
Ganjam	Parlákimedi	..	2,37,702	5,22,919	26,92,000	2,94,000	..	29,86,000	+ 1,32,727	4·9	Includes cost of promissory notes of the value of Rs. 1,55,000.
	Chinna Kimedi	..	26,004	86,388	67,100	17,580	..	84,680	+ 10,531	9·2	Do. do. Rs. 17,100.
	Jarada	..	6,763	25,435	..	9,875	..	9,875	− 4,387	10·2	
	Urlám	..	50,375	85,342	2,78,000	30,402	..	3,08,402	+ 14,667	5·6	Do. do. Rs. 38,000.
	Dhárakót	20,310	7,653	77,154	..	32,671	..	32,671	+ 4,202	10·8	
	Bodogodo	10,427	12,985	37,580	10,000	2,920	..	12,920	− 263	15·6	Do. do. Rs. 10,000.
	Kurla	..	15,839	26,558	34,600	10,239	..	44,839	+ 561	10·1	Do. do. Rs. 14,100.
	Aska	..	30,629	41,877	28,300	15,982	..	44,282	+ 24,141	3·3	Do. do. Rs. 28,300.
	Kallikot and Attagada ..	..	6,036	1,33,759	..	76,393	..	76,393	+ 36,187	4·8	
	Merangi	..	9,534	54,003	1,13,900	9,187	..	1,23,087	+ 2,920	4·9	Do. do. Rs. 3,500.
	Mádugula	..	*8,350*	*15,777*	..	*5,003*	..	*5,003*	+ *3,946*	3·3	
Vizagapatam ..	Chidikada	..	33,183	62,115	30,000	11,234	..	41,234	− 1,124	5·8	Do. do. Rs. 30,000.
	Srípuram	..	4,236	18,640	8,000	4,135	..	12,135	+ 1,020	11·1	
	Chipurupalle	..	756	12,294	..	2,323	..	2,323	− 2,153	9·6	
	Appikonda	25,232	23,417	57,724	..	5,875	..	5,875	− 38,271	6·3	Do. do. Rs. 1,500.
	Lakkavaram	87	5,210	22,038	43,500	18,028	..	61,528	− 2,189	14·9	Do. do. Rs. 3,500.
Godávari	Nadavapalle	3,017	2,734	15,016	..	2,455	..	2,455	+ 498	12·6	
	Meduru	..	..	..	..	..	..	..	..	..	
	Mailavaram	2,504	26,179	36,335	24,800	8,090	5,165	38,055	+ 6,305	3·1	
Kistna	Kapileswarapuram ..	11,208	25,912	1,22,441	2,72,900	76,483	70	3,49,453	+ 35,572	10·2	
Cuddapah	Chitticherla	..	3,334	6,912	11,000	2,694	..	13,694	+ 1,105	5·7	Do. do. Rs. 3,000.
	Kangundi	..	19,063	89,994	31,500	18,894	..	50,394	+ 11,577	14·4	Do. do. Rs. 1,500.
North Arcot ..	Timmajamma's Estate ..	..	1,646	1,819	..	23	..	23	+ 23	7·1	
	Pulicherla	2,894	1,885	15,807	..	8,698	..	8,698	+ 8,597	9·1	
Chingleput ..	Panaiyur	4,645	3,632	18,766	..	632	2,019	2,651	+ 859	13·8	
	Ukkadai	8,517	22,653	45,594	..	19,455	685	20,140	+ 19,619	2·4	
	Gandharvakóta	19,997	24,730	70,266	..	4,646	1,758	6,404	− 14,980	9·6	
	Vadapathimangalam ..	5,461	63,409	1,26,266	..	9,462	27,006	36,468	− 27,211	4·7	
	Mathur	1,100	4,253	8,437	..	133	1,419	1,552	− 2,920	8·9	
Tanjore	Singavanam	3,000	10,118	18,405	..	2,185	5,140	7,325	+ 1,215	7·8	
	Tiruvalanjuli	348	4,067	7,511	..	1,099	1,562	2,661	+ 1,520	10·3	
	Tyagasamudram ..	..	5,168	10,424	20,000	15,262	1,054	36,316	+ 2,945	6·1	
	Ramasetuswamiar's estate	6,008	24,785	43,107	..	53,071	8,421	61,492	+ 45,293	4·1	
	Pallávaram	..	2,482	4,064	..	2,883	240	3,123	+ 2,888	11·8	

Financial statement of receipts and charges of the several estates under management in fasli 1297 (1887-88)—*cont.*

Districts.	Estates.	Charges—*cont.*			Balance to the credit of the estate at the end of fasli 1297.				Increase or decrease as compared with the opening balance.	Percentage of establishment charges and Government commission to the total receipts.	Remarks.
		Re-payment of debts.	Other miscellaneous, disbursements.	Total charges.	Government securities.	Cash.	Value of grain on hand.	Total.			
		22	23	24	25	26	27	28	29	30	31
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
Trichinopoly ..	Peramur	..	10,255	17,687	66,000	6,878	..	72,878	+ 4,184	6·7	Includes cost of purchase of promissory notes of the nominal value of Rs. 8,500.
	Nangavaram	6,216	1,490	18,789	..	2,906	..	2,906	+ 124	7·5	
	Marungapuri	2,825	473	27,823	..	12,422	..	12,422	+ 7,547	1 3	
Madura	*Ramnad .. .. ..*	*2,69,091*	*91,690*	*8,86,447*	..	*72,620*	*45,517*	*1,18,137*	— *764*	*8·1*	
	Sáptúr	..	84,427	1,23,326	1,47,500	20,844	9,588	1,77,932	+ 85,426	7·7	Includes cost of purchase of promissory notes of the nominal value of Rs. 67,000
	Vadagari	..	5,405	9,989	5,000	7,750	3,636	16,386	+ 3,854	8·3	Do. do. Rs. 5,000.
Tinnevelly	Vádimitta	..	..	..	..	..	..	..	..	..	
Coimbatore	Metráthi	..	368	4,771	..	5,360	..	5,360	+ 3,484	4·5	
Nilgiris	Neliyalam	204	1,530	3,932	21,800	4,581	..	26,381	+ 2,032	14·1	
Salem	Erumaipati	849	1,488	14,472	..	2,986	..	2,986	+ 1,542	11·2	
	Shulagiri	3,502	2,024	16,978	..	9,741	..	9,741	+ 3,231	6·2	
	Yelagiri	3,449	3,281	16,204	..	13,751	..	13,751	+ 13,487	5·0	
South Canara ..	Sarvottama Row' estate ..	..	222	3,755	5,000	1,849	..	6,849	+ 724	13·1	
	Puttamma's estate ..	5,542	1,351	11,930	..	17,833	..	17,833	+ 15,075	7·1	
Malabar	Kavalpara	..	42,921	67,806	76,000	13,913	4,449	94,362	— 2,108	15·4	Includes cost of purchase of promissory notes of the value of Rs. 32,000.
	Bimbalam	..	158	483	..	451	8	459	— 116	26·1	
	Total ..	4,16,433	9,71,805	31,45,159	39,86,900	9,65,897	1,17,737	50,70,534	4,13,133	7·42	

ENCLOSURE A to statement No. IV showing the expenditure incurred on maramut (works) in the several estates under management in fas li1297.

Districts.	Estates.	Irrigation works.		Buildings.		Communications.	Establishments.	Total expenditure.	Allotment in the budget.	Percentage of expenditure to allotment.
		New works.	Repairs.	New works.	Repairs.					
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	
Ganjam	Parlákimedi	..	52,298	..	2,816	2,000	..	57,114	1,15,168	49·6
	Chinna Kimedi	..	12,153	..	38	..	..	12,191	22,820	53·4
	Jarada	..	2,430	..	..	..	..	2,430	2,960	82·1
	Urlam	..	7,628	..	..	..	..	7,628	7,650	99·7
	Dhárákót	..	4,171	..	455	..	..	4,626	5,000	92·5
	Bodogodo	..	2,033	..	460	..	..	2,493	2,600	95·9
	Kurla	..	715	..	153	..	..	868	2,000	43·4
	Aska	..	1,303	..	..	..	..	1,303	2,500	52·1
	Kallikót and Atagadá	..	..	..	..	..	..	..	..	..
	Merangi	..	..	..	..	..	..	..	400	..
Vizagapatam	Mádugula	..	204	..	..	..	..	* 204	100	..
	Chidikada	13,306	1,561	..	442	..	..	15,309	16,000	95·7
	Sripuram	..	727	..	..	..	..	727	3,575	20·3
	Chipurupalle	..	118	..	309	..	..	427	800	53·4
	Appikonda	..	213	..	122	..	..	335	2,120	15·8
Godávari	Lakkavaram	..	1,870	..	4,109	..	1,104	7,083	5,489	..
	Nadavapalle	..	239	..	..	..	..	239	600	39·8
	Meduru	..	..	..	..	..	..	..	..	..
Kistna	Mailavaram	..	..	..	..	..	..	..	..	..
	Kapileswarapuram	Particulars not available.						5,370	6,000	89·5
Cuddapah	Chitticherla	..	484	..	..	..	..	484	3,025	16·0
North Arcot	Kangundi	..	5,187	..	2,283	640	1,925	10,045	18,128	55·4
	Timmajamma's estate	..	..	..	..	..	..	..	..	..
	Pulicherla	..	..	..	..	..	..	..	500	..
Chingleput	Panaiyur	..	700	..	..	..	..	700	1,400	50·0
	*Ukkadai	..	373	..	1,952	..	..	2,325	3,000	77·5
	Gandharvakóta	..	576	..	657	..	..	1,233	2,036	60·7
	Vadapathimangalam	..	1,245	..	410	..	..	1,655	3,260	50·8
	Mathur	..	337	..	100	..	..	437	1,050	41 6
Tanjore	Singavanam	..	181	..	..	..	..	181	1,080	16·7
	Tiruvalanjuli	..	..	..	100	..	..	100	250	40·0
	Tyagasamudram	..	..	..	50	..	..	50	800	6·2
	Ramasethuswamiar's estate	..	741	..	599	..	..	1,340	1,978	67·7
	Palayavanam	..	..	..	..	..	..	..	575	..
Trichinopoly	Peramur	..	..	..	..	..	..	..	..	..
	Nangavaram	..	..	..	..	..	..	..	..	..
	Marungapuri	..	..	..	..	..	..	..	..	..
Madura	Ramnad	..	42,318	..	9,322	..	11,840	† 63,480	90,434	70·2
	Sáptúr	..	6,894	..	982	..	2,296	10,172	12,000	84·8
	Vadagarai	..	..	..	229	..	..	229	650	35·2
Tinnevelly	Vadimitta	..	..	..	..	..	..	..	..	..
Coimbatore	Metráthi	..	..	..	189	..	..	189	189	100.
Nilgiris	Neliyalam	..	..	..	409	..	..	409	..	..
Salem	Erumaipati	..	194	..	100	..	..	294	715	41·1
	Shulagiri	..	200	..	159	..	..	359	360	100·
	Yelagiri	..	64	..	..	..	..	64	2,000	3·2
South Canara	Sarvottama Rao's estate	..	..	..	31	..	..	31	70	44·3
	Puttamma's estate	..	..	..	..	..	..	..	200	..
Malabar	Kavalpara	..	..	6,459	979	..	..	7,438	13,800	53·9
	Bimbalam	..	..	..	..	..	..	..	..	..
	Total ..	13,306	1,47,157	6,459	27,455	2,640	17,175	2,19,562	3,53,276	62·1

* This amount includes the amount advanced in fasli 1295 and adjusted during the fasli.
† This represents the figure for aiyan only.

No. V-A.—Statement showing the debts due to the estates under the management of the Court of Wards for fasli 1297 (1887-88).

Districts.	Estates.	Debts as per last year's account.	Debts newly contracted and brought to account.	Total.	Debts collected.	Debts written off.	Total.	Remainder due at the end of the fasli.
1	2	3	4	5	6	7	8	9
		RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjam ..	Chinna Kimedi	..	1,130	1,130	1,130	..	1,130	..
	Jarada	..	280	280	280	..	280	..
	Dhárákót	..	22	22	22	..	22	..
	Kurla	..	413	413	413	..	413	..
	Aska	..	25,018	25,018	25,018	..	25,018	..
	Kallikót and Atagadá ..	..	1,291	1,291	1,291	..	1,291	..
Vizagapatam ..	Merangi	3,643	..	3,643	2,000	..	2,000	1,643
	Mádugula	788	..	788	100	198	298	490
	Chidikada	..	82	82	82	..	82	..
	Chipurupalle	10,146	..	10,146	991	..	991	9,155
	Appikonda	40,206	2,291	42,497	6,910	180	7,090	35,407
Godávari ..	Lakkavaram	19,160	492	19,652	1,235	8,019	9,254	10,398
	Nadavapalle	12,864	43	12,907	693	429	1,122	11,785
Kistna ..	Mailavaram	..	3,472	3,472	981	98	1,079	2,393
	Kapileswarapuram ..	..	81,849	81,849	4,052	..	4,052	77,797
North Arcot ..	Kangundi	47,762	160	47,922	3,853	310	4,163	43,759
	Timmajamma's	..	5,200	5,200	..	..	..	5,200
Chingleput ..	Pulicherla	..	1,277	1,277	1,240	..	1,240	37
	Panaiyur	..	11,942	11,942	2,090	..	2,090	9,852
Tanjore ..	Ukkadai	32,667	284	32,951	* 10,098	..	10,098	22,853
	Gandharvakóta	20,811	7,467	28,278	825	1,491	2,316	25,962
	Vadapathimangalam ..	99,629	13,140	1,12,769	* 11,156	..	11,156	1,01,613
	Mathur	3,635	1,096	4,731	* 919	..	919	3,812
	Singavanam	17,381	587	17,968	144	704	848	17,120
	Tiruvalanjuli	49,037	2,876	51,913	..	..	..	51,913
	Tyagasamudram ..	64,982	3,242	68,224	4,912	329	5,241	62,983
	Ramasethuswamiar's estate	19,680	1,871	21,551	962	..	962	20,589
	Palayavanam	..	11,644	11,644	380	..	380	11,264
Trichinopoly ..	Peramur	91	5	96	23	..	23	73
	Nangavaram	2,287	22	2,309	1,862	22	1,884	425
	Marungápuri	..	4,199	4,199	150	..	150	4,049
Madura ..	Sáptúr	1,08,029	1	1,08,030	83,026	5,397	88,423	19,607
	Vadagarai	466	..	466	..	..	..	466
Nílgiris ..	Neliyalam	..	46,097	46,097	1,679	..	1,679	44,418
Salem	Erumaipati	449	..	449	266	..	266	183
	Yelagiri	..	3,186	3,186	245	132	377	2,809
South Canara.	Pattamma's estate ..	1,86,261	39,905	2,26,166	18,436	..	18,436	2,07,730
	Total ..	7,39,974	2,70,584	10,10,558	1,87,464	17,309	2,04,773	8,05,785

* The difference between these and the figures in column 9 of statement No. IV is due to the inclusion in this statement of grain collections on account of advances recoverable.

No. V-B.—Statement showing the debts due by the estates under the management of the Court of Wards for fasli 1297 (1887-88).

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.
1	2	3	4	5	6	7	8	9
		RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjam ..	Dhárákót	..	20,310	20,310	20,310	..	20,310	..
	Bodogodo	..	10,427	10,427	10,427	..	10,427	..
Vizagapatam ..	Madugula	60,301	..	60,301	..	..	..	60,301
	Appikonda	..	25,232	25,232	25,232	..	25,232	..
Godávari ..	Lakkavaram	87	4	91	87	..	87	4
Kistna	Nadavapalle	11,723	1,467	13,190	3,017	..	3,017	10,173
	Mailavaram	..	2,504	2,504	2,504	..	2,504	..
	Kapileswarapuram ..	..	9,170	9,170	* 3,230	..	3,230	5,940
North Arcot ..	Pulicherla	..	90,925	90,925	2,824	*2,750	5,644	85,281
Chingleput ..	Panaiyur	..	25,654	25,654	4,645	..	4,645	21,009
Tanjore ..	Ukkadai	8,517	642	9,159	8,517	..	8,517	642
	Gandharvakota ..	2,84,447	19,442	3,03,889	19,997	..	19,997	2,83,892
	Vadapathimangalam ..	38,099	2,362	40,461	5,461	..	5,461	35,000
	Mathur	1,125	..	1,125	1,100	..	1,100	25
	Singavanam	64,817	..	64,817	3,000	..	3,000	61,817
	Tiruvalanjuli	30,132	2,099	32,231	348	..	348	31,883
	Ramasetuswamiar's ..	1,24,997	8,305	1,33,302	6,008	..	6,008	1,27,294
	Palayavanam	..	2,11,389	2,11,389	..	..	..	2,11,389
Trichinopoly ..	Nangavaram	7,102	205	7,307	6,216	..	6,216	1,091
	Marungapuri	..	77,445	77,445	2,825	..	2,825	74,620
Madura ..	Ramnad	2,61,048	8,043	2,69,091	2,69,091	..	2,69,091	..
Nílgiris ..	Neliyalam	..	685	685	204	..	204	481
Salem	Erumaipati	2,800	149	2,949	849	..	849	2,100
	Shulagiri	31,412	1,573	32,985	3,502	..	3,502	29,483
	Yelagiri	..	18,154	18,154	3,449	..	3,449	14,705
South Canara ..	Puttamma's	14,942	600	15,542	5,542	..	5,542	10,000
	Total ..	9,41,549	5,36,786	14,78,335	4,08,455	2,750	4,11,205	10,67,130

* Amount written off on foreclosure of mortgage.

* *Note.*—The debts paid subsequent to the assumption of the estate by the court has alone been entered in this statement; while in statement IV debts paid prior to it have also been included.

No. VI.—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 school.
				Years.	Class for which fit.			
1	2	3	4	5	6	7	8	9
Ganjam ..	Parlákimedi .	The Ward's sons :— 1. Sri Jagannada Narayana Deo.	17	..	..	III ..	209	193
		2. Sri Padmanabha Narayana Deo.	15	..	..	Do. ..	209	195
	Chinna Kimedi.	Sri Brajakisora Deo.	19	..	..	Do. ..	209	194
	Jarada ..	Sri Raghunatha Samanta Raja Deo.	17	..	..	Do. ..	209	172
	Urlám ..	Kandakurai Mahalakshmamma.	19	..	..	..	..	..
	Dhárákót ..	Madana Mohana Simha Deo.	12	..	..	I ..	73	65
	Aska ..	Tripasur Sundaramma.	25	..	..	..	..	..
	Kurla ..	1. Tirupasur Venkata Kondal Rao.	17	15	IV Lower.	IV Lower and IV Upper.	206½	187½
		2. T. Venkata Narasinga Rao.	15	13	Do.	Do. ..	206½	194
		3. T. Venkata Jagganada Rao.	13	..	..	Lower and Upper Primary.	206½	155
		4. T. Venkata Rama Rao.	51	..	..	..	..	..
Vizagapatam	Meranghi ..	Sri Satrucherla Jagannadha Row Bahadur.	20	3	Not of school-going age.	..	..	..
	Madugula ..	Sri Jagannada Bhupti Deo.	19	16	..	..	..	..

by the wards and their relations in fasli 1297 (1887-88)—*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
1. English—Garthwaite's Second Reader and Royal Reader No. III. 2. Arithmetic—Vulgar fractions. 3. Geography—India and Asia. 4. History—India in Oriya. 5. Telugu—Joyes' Second Reader and Rajasekara Charitra; and Venkayya's Grammar, the whole. 6. Oriya—(Prose) Sakuntala Upakyana, 10 pages; (poetry) Sundarakanda, whole; Elements of Grammar.	Progress fair.	Fair ..	Geography good; History fair.	Telugu Texts—fair, Grammar, Oriya Texts and Grammar good.	Under Mr. Taylor's private tuition. Attendance good; hand-writing, English, Telugu and Oriya good; general behaviour satisfactory.
Do.	Progress good.	Do. ..	Do. ..	Do. ..	Do. do.
English—Garthwaite's Second Reader and Royal Reader No. III. Arithmetic—Vulgar fractions. Geography—the map of Asia and India. History of India (Oriya) Telegu—Joyes' Second Reader and Rajasekara 30 pages; and Venkayya's Grammar. Oriya—Hitopodesa Ramayana; (30 pp.) and Elements of Grammar.	English Text, Reading and Dictation poor, Translation and Grammar middling.	Poor ..	Moderate ..	Fair ..	Under Mr. Taylor's private tuition. At Parlákimedi attendance good; general behaviour very satisfactory; hand-writing and English poor; Telugu fair and Oriya good.
1. English—Garthwaite's Second Reader and Royal Reader No. III. 2. Arithmetic—VulgarFractions. 3. Geography—the maps of Asia and India. 4. History—India (Oriya). 5. Telugu—Joyes' Second Reader and Rajasekara, 30 pages. Venkayya's Grammar, whole. 6. Oriya—Hitopodesa, whole; and Elements of Grammar and Ramayana, 30 pages.	English Text, Grammar and Reading fair; Dictation and Translation very fair.	Slow ..	Fair ..	Telugu fair; Oriya, Grammar and Translation fair; Ramayana middling.	Under Mr. Taylor's private tutition. Attendance fair; hand-writing, English and Telugu fair; Oriya good; general behaviour satisfactory.
....	..	..	..	..	There was no governess for the minor during the year.
1. English—Garthwaite's First Reader, 3 pages. 2. Arithmetic—Numeration and simple addition 3. Telugu First Book, First Lesson. 4. Oriya—Natikadho, Part First, the whole; Vyakarana Manjari, First half.	..	..	..	..	Under Mr. Taylor's private tuition. Attendance good; hand-writing, Telugu and Oriya middling; general behaviour very satisfactory.
....	..	..	..	..	The proprietrix was illiterate when the estate was taken under court's management. She is now taught by a private governess whom she pays out of her Towjee (maintenance).
....	½	¼	½	¾	Attendance of 1 and 2 regular and their general behaviour respectful; hand-writing of 1 middling and of 2 and 3 bad. Attendance of 3 irregular and his general behaviour not satisfactory.
....	½	17/40	½	¾	
....	½	⅜	⅓	..	
....	..	..	..	..	No. 4 studying under a private tutor at Aska.
....	..	..	..	..	Under Mr. Baird's tuition till April 1888. Attendance irregular; general behaviour good; hand-writing fair.
....	..	..	..	..	Since released from wardship.

No. VI.—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 school.
				Years.	Class for which fit.			
1	2	3	4	5	6	7	8	9
Vizagapatam —*cont.*	Sripuram ..	Sri Raja Innuganti Rajagopala Rayanin Garu.	13	5	..	IV. ..	210	140
	Appicondah ..	1. Mindi Ramajogi Garu.	12	10	I.	II. ..	232	160
		2. Minči Sri Ramachendra Garu.	10	8	Preparatory.	I.	232	189
		3. Mindi Subramaniyam Garu.	7	5	Not of school-going age.	Preparatory.	232	136
Godávari ..	Lakkavaram .	Sri Raja Mantripragada Bhujanga Rao.	12	3	III.	IV. Lower.	185	176
	Nadavapalle .	1. Sri Raja Bollipragada Venkata Subba Rao.	20	17	IV Lower.	IV Upper.	153	113
		2. Sri Raja Sundara-Ramaswami.	14	11	I.	Private study.	..	..
Kistna ..	Kapileswarapuram.	Raja Venkata Rangayya Appa Rao, Bahadur.	15	14	III ..	III ..	..	..
	Mailavaram ..	1. Raja Suraveni Venkata Purushottama Jaganadha Rao, Bahadur.	16	16	..	III ..	..	..
		2. Raja Suraveni Venkata Purushottama Appiah Rao, Bahadur.	13	13	..	..	..	..
		3. Raja Suraveni Venkata Purushotama, Narayana Rao, Bahadur.	10	10	..	..	..	..
Cuddapah ..	Chitticherla ..	Tarigonda Venkatappa Nayanivaru.	19	7	Preparatory.	IV Upper..	229	191
	Kangundi ..	1. Ramasubba Razu Nayanivaru.	18	1883	III Standard.	..	..	..
North Arcot.	..	2. Subbarazu Nayanivaru.	16	..	..	..	..	..
	Timmaji Ammall estate.	Timmaji Ammall ..	10	1887	I Standard.	I Standard.	..	..
	Pulicherla ..	Venkata Chendrappa Nayanivaru.	13	12	I ..	I	..	..
Chingleput ..	Panaiyur and Erambedu.	1. T. Kalappa Mudaliar.	13	12	IV Lower.	IV Lower and Upper	187	178
		2. T. Armuga Mudaliar.	11	10	II	II and III.	187	180

by the wards and their relations in fasli 1297 (1887-88)—*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
....	..	..	..	..	Attendance good; general behaviour good; hand-writing fair.
....	$\frac{4}{20}$	$\frac{12}{30}$	$\frac{20}{40}$	$\frac{25}{40}$	Attendance good; general behaviour good; hand-writing, English and Telugu fair.
....	$\frac{28}{40}$	$\frac{16}{40}$	..	$\frac{13}{40}$	
....	..	$\frac{30}{40}$	..	$\frac{23}{40}$	
....	$\frac{1}{4}$	$\frac{3}{8}$	$\frac{1}{2}$	$\frac{1}{2}$	The ward is studying in the Church Mission School, Ellore. His studies are progressing satisfactorily; attendance good.
....	..	Middling.	..	..	Attendance very regular; behaviour good; hand-writing moderately fair.
....	..	..	..	..	Hand-writing fair.
1. English—History of Sandford and Merton. 2. Sanskrit—Grammar Bharavi.	..	..	..	..	The ward is now studying in the Noble College, Bandar.
....	..	..	..	..	....
....	..	..	..	..	The minors are under private tuition.
....	..	..	..	..	
....	$\frac{5}{16}$	$\frac{1}{4}$	$\frac{1}{3}$	$\frac{1}{3}$	Attendance not satisfactory, hand-writing fair; general behaviour good.
1. English—Third Reader, Grimm's fairy tales—Arsop's Fables. 2. Arithmetic—Very proficient in the subject. 3. Mathematics—Has made some advance. 4. Geograpy—General idea of the World; and particular knowledge of Asia. 5. History—India, Early period.	..	..	..	..	Under Mr. Creighton's tuition. Has begun freehand drawing and music; does fairly well in gymnastic. He is a good rider. Conduct most satisfactory.
1. English—Second Reader, Nursery tales and a collection of fairy tales and Morris' English Grammar (Primer). 2. Arithmetic—Vulgar fractions and easy problems. 3. Geography—of the world and of Asia in particular. 4. History—India, Early period.	..	..	..	..	Under Mr. Creighton's tuition. Conduct and application good; hand-writing fair.
1. Telugu—First Book, pages 1—20. 2. Arithmetic—Simple addition, subtraction and mental. 3. Dictation—Simple passages.	..	..	..	..	....
1. English—First Reader, whole. 2. Arthmitic—Compound rules. 3. Geography—Madras Presidency. 4. Telugu—Second Reader.	..	..	..	..	Attendance irregular, owing to illness; hand-writing fair; general behaviour good.
....	$\frac{1}{3}$	$\frac{1}{2}$	$\frac{1}{4}$	$\frac{6}{12}$	Attendance regular; general behaviour good.
....	$\frac{1}{2}$	$\frac{1}{3}$	$\frac{1}{3}$	$\frac{6}{12}$	Hand-writing of first fair, and second bad.

No. VI.—Statement showing the educational progress made by the wards and their relations in fasli 1297, 1887-88.—*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.
				Years.	Class for which fit.			
1	2	3	4	5	6	7	8	9
Coimbatore ..	Metrathi ..	Venkata Rangaswami Nathama Naiker.	7	..	..	..	..	..
Salem ..	Shulagiri ..	Striman Masthi Mummadi Ramachendra Ragu Garu.	6	..	..	I	279	197
	Yelagiri ..	1. Muni Papi Reddi.	15	14	V Standard.	III and IV Lower.	177	144½
		2. Muni Venkat Reddi.	9	8	III ..	III Standard.	94	63
		3. Muni Ramalinga Reddi.	5	4	Primary class.	Primary class.	..	..
Tanjore ..	Mathar ..	M. S. Nataraja Aiyar.	16	11	III ..	VI and Junior F.A. classes.	141½	120½
	Ukkadai ..	Annaswami Tevar..	15	6	Elementary.	VI Upper S.P.G. College, Tanjore.	122	80
	Gandhar Vakóta.	Suryanarayana Pandrathar.	14	7	Do.	III S.P.G. High School, Tanjore.	173	131
	Vadapathi Mangalam.	1. Somasundra Mudaliar.	18	11	II ..	VI Tiruvalur L. F. High School.	157	139½
		2. Minatchi Sundrum Mudaliar *alias* Ramalinga Mudaliar.	10	3	..	II Standard.	..	..
	Tyagasa Mudaram.	1. Ramaswami Iyer.	18	15	..	..	..	..
		2. Sitaramier ..	16	13	III Standard.	III ..	173	21
		3. Sivaramier ..	8	5	I Standard.	I and II ..	120	85
		4. Subramier ..	16	13	III Standard.	..	173	71
	Singavannam.	Dorai Raju *alias* Ayarappan Naikan gopalar.	15	11	IV Standard.	IV Lower ..	141	89
	Ramasetaswamiar's estate.	1. Setaramaswami ..	19	..	..	..	..	..
		2. Meruswami ..	15	..	II ..	V Standard.	233	97
		3. Ramadosswami ..	11	..	I Standard.	III ..	233	121
		4. Rendaraswami ..	7	..	..	..	208	139
	Palayavanam.	Andavaraya Vanangumudi, Pandavathur.	5	..	..	..	..	..
Trichinopoly ..	Peramur ..	Prasama Venkatasa Iyer son of the ward.	15	..	..	IV and V..	213	148
	Nanguvaram Doraisamy Iyer's estate.	1. N. D. Lakshminarayana Iyer.	13	..	..	V and VI..	174	167
		2. N. D. Subbarama Iyer.	8	..	..	II ..	..	..
Madura ..	Ramnad ..	1. Bhaskarasamisetupati.	19	5	..	IX Class Madras Christian College and private tuition under Mr. Creighton.	..	..

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—Alphabets.	..	..	..	..	Conduct generally satisfactory. The ward is under the tuition of his guardian.
Tamil—First Book.	..	..	..	..	The ward is young.
Has learnt the first two lessons of the Telugu First Book.	..	..	..	..	
....	⅔	½	½	1/16	Attendance good; hand-writing poor; behaviour very good.
....	..	..	..	..	Attendance rather poor; hand-writing fair; behaviour very good.
....	..	..	..	..	Attendance regular; hand-writing poor; behaviour very good.
....	½	⅘	¼	½	Passed the Matriculation Examination. Attendance good; hand-writing fair; behaviour satisfactory.
....	⅔	⅙	1/10	½	Middling in each subject; hand-writing fair; conduct good.
....	poor ..	bad ..	Middling ..	Fair ..	Hand-writing fair; conduct and progress not satisfactory; attendance irregular.
....	..	..	..	..	Attendance fair; hand-writing good; behaviour very good.
....	..	7/9	..	..	Attendance regular; hand-writing fair; behaviour excellent.
....	..	..	..	..	Attendance regular; hand-writing fair; behaviour good.
Studying Sanskrit.	..	..	..	..	Attendance and behaviour very bad; hand-writing very poor.
....	⅕	½	½	½	Attendance bad; writing very poor and behaviour good.
....	..	..	..	..	Attendance bad; hand-writing poor; conduct good.
....	⅓	¾	½	¾	Attendance irregular; hand-writing fair; behaviour and gymnastics good.
Studying Sanskrit	..	..	..	..	Does not read in any school, but takes instructions from a private tutor in religious science requisite for his profession as a priest of the royal family at Tanjore; behaviour good.
....	½	1/10	¼	1/10	Attendance very irregular; hand-writing fair; conduct good.
....	⅓	⅓	..	½	Attendance very irregular; hand-writing legible; conduct good.
....	..	..	..	..	A beginner; attendance irregular; conduct good.
....	..	..	..	..	Studies the Tamil Alphabets.
....	⅓	1/5	1/6	⅓	Attendance very bad; hand-writing fair; behaviour not satisfactory.
....	½	⅔	½	½	Attendance and behaviour very good.
....	..	..	..	..	Progress satisfactory; hand-writing improving.
....	..	..	..	..	Exhibited commendable diligence and creditable progress. He is a very good rider and has made good progress in music. His conduct has been very commendable.

No. VI.—Statement showing the educational progress made by the wards and their relations in fasli 1297 (1887-88).

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.			
1	2	3	4	5	6	7	8	9
Madura-*cont*		2. Dinakarasamisetupati.	16	3	..	VIII Standard.	..	..
	Saptur ..	Ramaswamikama Naikar.	6	..	I Standard.	I Standard.	..	..
	Vadagarai ..	Ramabadhara Naikar.	14	8	..	IV Lower and Upper.	224	224
Tinnevelly ..	Vadimittal ..	Ponnuswami Moniagar.	9	1	I Standard.	I Standard.	..	..
South Canara.	B. Sarvotama Row's Estate.	B. Sarvotama Row ..	17	..	..	IV Upper.	225	103
Malabar ..	Kavalpara ..	Kamara Raman. ..	6	..	..	II Standard.	248	181½

by the wards and their relations in fasli 1297 (1887-88)—*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
....	..	..	..	..	Exhibited commendable diligence and creditable progress. He is a very good rider and has made good progress in drawing. Hand-writing fair.
....	..	..	..	..	
....	⅚	½	¾	¾	Attendance very regular; hand-writing neat and clear.
English—First Book; Tamil—Second Book and Pope's Grammar; Arithmetic—Simple division.	..	..	..	..	....
....	½	⅓	⅔	¼	Attendance unsatisfactory; hand-writing middling; behaviour good.
....	..	½	⅓	½	Has passed the Second Standard Examination. Attendance regular and punctual; hand-writing tolerable and behaviour satisfactory.

ORDER—dated 9th August 1889, No. 686, Revenue.

Miscellaneous.

With these Proceedings the Court of Wards submit their report on the administration of the estates under their charge during fasli 1297 (1887-88).

2. During the year under report four estates were handed over to their proprietors on their attaining their majority, while six were newly taken up. The number of estates under management at the end of the year was fifty, or two more than at the beginning. Of the wards, forty were incapacitated by minority, four by sex alone, and six by lunacy or imbecility.

3. Of the four estates restored during the year, Gandamanáyakanúr was longest in the hands of the Court and has profited most by their management. The demand of this estate rose by 57 per cent.; debts amounting to Rs. 78,000 were paid off; about Rs. 14,000 was invested in the purchase of lands; Rs. 77,000 was expended on irrigation works; Rs. 33,000 on demarcation and survey; and Rs. 20,000 on other permanent improvements; and the balance to the credit of the estate rose from Rs. 7,579 at the time of its assumption to Rs. 2,25,588 at the date of its restoration. It is a matter for regret, however, that the minor, though reported to have always displayed considerable intelligence, did not make that progress in his studies which might have been expected of him. The financial condition of the other three estates and the educational progress of their wards were alike creditable to the management, but there is one point which requires explanation, namely, the falling off in the current collections of the Mankara estate.

4. Of the fifty estates under management, thirty-five (not thirty-two as stated in the Court's report) were proprietary and the rest ryotwari. The details of holdings and cultivation given in paragraphs 12 and 13 of the report call for no remark.

5. From the marginal abstract it is observed that the arrear collections were very unsatisfactory, the percentage of the balance to the demand being 65·3 as against 44·9 in the previous year. The attention of the Court of Wards is drawn to the instructions in paragraph 6 of G.Os., dated 18th October 1887, No. 985, and 23rd July 1888, No. 506, which, if duly carried out, should have enabled them to have long ago ascertained and written off the accounts the irrecoverable portion of the arrears. The current collections were more satisfactory, though there was no improvement as compared with the previous year.

—	Demand.	Collections and remissions.	Balance.	Percentage of balance to demand.	Percentage of balance to demand in fasli 1296.
	Rs.	Rs.	Rs.		
Arrears	12,13,272	4,20,831	7,92,441	65·3	44·9
Current	26,28,453	21,50,705	4,77,748	18·2	15·6

6. The cash receipts of the year aggregated Rs. 32,00,512 and the charges Rs. 31,45,159. The latter include a sum of Rs. 4,29,009 invested in Government paper. The total balance to the credit of the estates at the close of the year was Rs. 50,70,534 as detailed in the margin. The bulk of this sum appertains to the Parlákimedi estate which has had the benefit of the Court's management for upwards of half a century. The percentage of establishment charges and Government commission to the total receipts has, as compared with the figures of the previous year, considerably increased in several cases, notably in the case of the eight estates specified in the margin. The Court will explain the cause of the increase.

	Rs.
Value of Government securities.	39,86,900
Cash	9,65,897
Value of grain on hand ...	1,17,737
	50,70,534

1. Jarada.
2. Kurla.
3. Aska.
4. Merangi.
5. Srípuram.
6. Sarvottama Row's estate.
7. Puttamma's estate.
8. Bimbalam.

7. The expenditure on public works during the year under review compares favorably with the outlay in the year preceding as shown below :—

	Fasli 1296. Rs.	Fasli 1297. Rs.
1. Irrigation works	1,02,925	1,60,463
2. Buildings	18,772	33,914
3. Communications	10,652	2,640
4. Cost of supervision	19,484	17,175
5. Expenditure in the Kapileswaram estate, for which no classification has been furnished ...	...	5,370
Total ...	1,51,833	2,19,562

The bulk of the outlay under item No. 1 was devoted to repairs in Parlákimedi and Ramnad and the expenditure under item No. 3 was comparatively small. The proportion of the aggregate outlay under all the items to the total charges shows very little improvement on the figures of the previous year, and this is attributed to many of the estates being small and heavily encumbered and their consequent inability to spare any very large sums of money for expenditure on public works. Another reason is stated to be the difficulty experienced in securing the necessary agency to execute the work. The attention of the Public Works Department will be drawn to the short outlay in the estates under its charge in view to an explanation being obtained from the officers concerned. The Local and Municipal Department will be similarly requested to obtain an explanation of the small expenditure in the Kangundi estate

which is ascribed to slack supervision on the part of the District Board's Engineer. In several of the estates, the public works in which were under the charge of Collectors, the expenditure was likewise considerably short of the allotments, especially in the cases noted in the margin, but no explanation has been furnished as to the cause of the short outlay. The Collectors concerned should be called upon to explain.

	Percentage of expenditure to allotment.
Srípuram	20·3
Appikonda	15·8
Chitticherla	16·0
Singavanam	16·7
Tyagasamudram	6·2
Yelagiri	3·2

8. Paragraphs 31 and 32 of the report deal with particulars of the debts due to, and by, the several estates. It is satisfactory to note that the estate of Ramnad which is about to be restored to its proprietor has been made perfectly solvent. The complete liquidation of the loan due by this estate to Government, amounting with interest to the large sum of over 23 lakhs of rupees, which was chiefly effected during the eight years of Mr. Rajaram Row's management is very creditable to him: his successful administration of the estate is further evidenced by the considerable increase in its rent-roll and the formation of extensive fuel reserves estimated to be worth about six lakhs of rupees and capable of yielding an annual income of about Rs. 68,000.

9. With some exceptions the educational progress of the wards appears to have been, on the whole, fair; but it is not stated whether any attempt has been made to carry out the suggestion of Government in paragraph 10 of G.O., dated 18th October 1887, No. 985, namely, to instruct the wards in the law governing the relations between landlord and tenant.

10. The Government is glad to observe that, in the majority of the estates, the rents are not oppressive and that, where excessive, relief has been afforded so far as it lay in the power of the Court to do so.

11. The consolidated report on the subject of alienations in wards' estates having been long delayed, the Court should use every endeavour to expedite its submission.

(True Extract.)

(Signed) C. A. GALTON,
Secretary to Government.

To the Court of Wards.
" the Public Works Department.
" the Local and Municipal Department.

Exd. A. D. Xavier.

65 Copies.