M.R.O. 14—18,000—27-9-24

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 1578 Press Mis.

33.34

Dated 3-7-1865.

Not to be folded or roughly handled

No. 33. Read the following Proceedings of the Court of Wards, dated 14th June 1865, No. 3,224:—

1. The Court resolve to lay before Government their Report on the management of the estates under their charge for Fusly 1273, (A. D. 1863-64), with the usual explanatory Statements prepared in accordance with the instructions contained in paragraph 6 of Extract from Minutes of Consultation, dated 4th August 1855.

2. Of the nineteen estates which were under the Court's management in Fusly 1272, Cassimcottah and Nelloopauka (belonging to one Proprietor) have been made over to the Proprietor on his attaining his majority, as already noticed in paragraph 22 of last year's Report. There were therefore seventeen estates under the Court's control during the Fusly under review, all, with one exception, on account of the minority of their respective Proprietors. The estate of Purlah Kimedy in Ganjam continues under Wardship, owing to the mental incapacity of the owner.

3. In paragraph 16 of their Order, dated 4th October 1864, No. 1,826, reviewing the Court's Report for Fusly 1272, the Government desired that each estate should be dealt with separately in the Annual Report, and that all the necessary information should be collected respecting each. In accordance with their directions, each estate will be noticed separately; but from the Reports of the Collectors, the Court are not able to gather much worth noticing. The only estate of importance under their charge is Purlah Kimedy; the others being of an ordinary description. The Court will however endeavour to meet the wishes of Government as far as possible. The Demand, Collection, and Balance of each estate will be given at one view in the following Abstract, and any large variations in respect to any estate will be noticed in the proper place:—

Districts.	Name of the Estate.	Demand.			Collections.			Balance at the close of the Fusly.	Subsequent Collections.	Balance.
		Arrears.	Current.	Total.	Amount realized.	Remission.	Total.			
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ganjam.	Purlah Kimedy ...	110	2,23,993	2,24,103	2,23,933	32	2,23,965	538	106	132
	Beredy	5,023	18,814	23,837	19,923	3,227	23,150	687	110	577
	Barwah...	248	13,930	14,178	13,423	2	13,425	753	231	522
	Jalantra	1,955	18,378	20,333	16,518	...	16,518	8,815	288	3,527
	Total...	7,336	2,75,115	2,82,451	2,73,697	3,261	2,76,958	5,493	735	4,758
Vizagapatam.....	Chemuda	...	8,160	8,160	8,053	...	8,053	107	10	97
Godavery	Lakkavaram	101	8,841	8,942	8,912	...	8,912	30	3	27
Madras ...	Uttukauda	691	2,235	2,926	1,428	...	1,428	1,498	1,498	...
	Erungadukottah ...	1,284	2,281	3,565	2,003	...	2,003	1,562	499	1,063
	Luttoor	1,499	2,941	4,340	2,121	...	2,121	2,319	2,180	39
	Total ...	3,474	7,357	10,831	5,552	...	5,552	5,279	4,177	1,102
Tanjore ...	Royempottah	2,137	10,138	12,275	10,061	1,561	11,622	650	559	91
	Poliavanam	2,524	8,728	11,252	9,230	410	9,640	1,606	218	1,388
	Total...	4,661	18,866	23,527	19,297	1,974	21,271	2,256	777	1,479
Madura ...	Sauptoor	16,050	29,530	45,580	32,094	1,715	33,809	11,771	9,504	2,267
	Rodinaickanoor.....	23,297	47,879	71,676	58,609	461	59,070	16,606	8,288	8,318
	Neikaraputty	31,467	33,781	65,248	33,434	696	34,130	30,908	5,956	24,952
	Total...	70,814	1,10,690	1,86,504	1,24,147	3,072	1,27,219	59,285	23,748	35,537
Tinnevelly ...	Mannaroottah	244	11,475	11,719	11,549	...	11,549	170	...	170
	Oorkad	23,792	40,434	64,226	36,492	...	36,492	27,734	9,359	18,375
	Total...	24,036	51,909	75,945	48,041	....	48,041	27,904	9,359	18,545
Coimbatore	Anilputty	0	12,144	12,153	12,153	...	12,153	...	...	...
Malabar	Nelialam	..	637	637	601	...	601	36	...	36
	Grand Total...	1,15,431	4,93,719	6,09,150	5,00,453	8,307	5,08,760	1,00,390	38,809	61,581

4. Ganjam.—The estates under management in this District during Fusly 1273 were the same as those reported on in the previous year, viz., Purlah Kimedy, Beredy, Barwah, and Jalantra.

5. PURLAH KIMEDY.—The mental state of the Zemindar continues much as usual. The number of villages in this estate was reduced, in the Fusly under review, from 859 to 857 in consequence of two hamlets classed as distinct villages having been incorporated with the principal village. In the Ryotwar villages there is an increase of 2,421 acres in the extent of land under cultivation over that of the preceding Fusly subject to an assessment of Rupees 4,419. This is owing to the discovery of excesses in the holdings of certain ryots, and to waste land newly brought under cultivation. It is satisfactory to observe, that the whole of the current demand has been collected with the exception of a small balance of Rupees 105. Out of the arrears only a small balance of Rupees 27 was left uncollected, and this is reported to be irrecoverable. The Collector has been authorized to write it off the accounts of the estate.

6. The amount to the credit of the estate including the receipts of the year was Rupees 12,47,153. The interest on funded capital realized during the year, amounting to Rupees 42,130, has not, however, been included with the receipts, as the account current of the estate was not transmitted to the Collector in time. Such delay will in future by avoided, and the receipts on this account for the past Fusly will be credited in the accounts of Fusly 1274. The charges an account of Peishcush, management, &c., amounting to Rupees 2,09,891, being deducted, there remained a balance of Rupees 10,37,262 to the credit of the estate at the end of the Fusly. Of this sum, Rupees 9,64,300 are invested in Government Securities, and of the Cash Balance, or Rupees 72,962; further sums have since been invested.

7. The decrease in the total charges of the estate, as compared with those of Fusly 1272, is chiefly due to the reduction effected in the Public Works Establishment, and to the comparatively small amount laid out in the construction and repairs of Public Works, &c.; but the whole amount of Rupees 1,58,128 entered as decrease in Column 26 of Statement 6 is not an actual decrease, inasmuch as a sum of Rupees 1,05,300, on account of the value of bonds sold and expended, which should have been debited in the accounts of Fusly 1271 was not included in the charges of that year, but in those of Fusly 1272, as explained in paragraph 20 of the Court's Report for that year. Deducting this sum from the total charges of Fusly 1272, as entered in Column 23, the comparison will show an actual decrease of Rupees 52,828 in the year under report.

8. Annexed is an Abstract showing the sums expended on Public Works in this estate during the Fusly under report:—

	New works	Repairs.	Total of Fusly 1273.	Total expenditure of Fusly 1272.
	Rs.	Rs.	Rs.	Rs.
Irrigation Works	5,464	8,880	14,344	20,060
Roads and Bridges	13,038	11,971	25,009	47,515
Buildings...	180	659	839	2,864
Purchase of Tools	.....	700	700	.....
	.....	.....	40,892	70,439
Establishment... ...	.....	.....	4,881	13,077
Total Rupees... ...	.....	.....	45,773	83,516

Of the total expenditure, exclusive of the cost of Establishment, Rupees 25,009 were spent on the construction and repair of roads and bridges; Rupees 14,344 on Irrigation works; Rupees 839 on buildings; and Rupees 700 in the purchase of tools. It will be seen that as compared with Fusly 1272, the expenditure during the past year was considerably less under every head; but it should be borne in mind that in that year a large expenditure was rendered necessary by the serious damage done to the Irrigation and other works by the unprecedented floods of October 1862. The cost of Establishment has also been greatly reduced and brought within reasonable limits; it now amounts to only 10½ per cent. of the expenditure. The total amount sanctioned by the Court in the Budget, for expenditure during the year, was Rupees 50,000; but the actual outlay was less, sickness having prevented the expenditure of the full amount. An efficient Overseer of the Public Works Establishment on the estate died in May 1864, and the services of Supervisor Mr. Thorpe have been temporarily lost to the estate, as he has left Kimedy on six months' sick leave.

Proceedings of the Madras Government, Revenue Department, 3rd July 1865.

9. In regard to the Survey in progress in the estate, the Report* from the Acting Superintendent Revenue Survey, dated 15th January 1864, shows satisfactory results. Both the field and office work performed by the survey party, under the orders of Lieutenant H. Wynch, have been inspected by the Acting Superintendent, and the progress is reported to have been satisfactory. The incomplete state of the Party has, however, greatly added to the cost of the work, and Lieutenant Wynch has been desired to use his utmost endeavours to raise it to its full strength. The demarcation work however, does not appear to have been done completely, as only the boundaries had been marked. The Collector has, however, arranged for the complete demarcation of the villages included in the estate, and this will remove the very great difficulty experienced in ascertaining the exact limits of the plots of ground to be shown on the map. Specimen maps of some villages are to be submitted for the Court's approval. The Collector will be requested to notice the subject of the Survey in full detail in his next Report.

* Recorded in Court's Proceedings, dated 6th February 1864, No. 848.

10. The Forest Conservancy of this estate brought into operation in October 1862 has been attended with beneficial results. Since the establishment of the conservancy, 4,100 trees have been felled at a cost of Rupees 509, which, with the par of the establishment up to 31st December 1863, brings the entire outlay up to Rupees 1,430. The sum realized during the period by sale of timber and of Permits to cut wood of all kinds amounted to Rupees 703, and there were in store about 4,000 logs, on which, after all expenses are paid, a profit of Rupees 8,000 may, it is stated, be looked for at the lowest computation. The Collector has been authorized† to purchase two elephants for work in the forests, and he has been directed to pay special attention to the source of income which promises to be very valuable.

† Court's Proceedings, dated 2nd February 1864, No. 720.

Beredy.

11. This estate consists of the same number of villages as in the previous Fusly viz., fifty-four. The balance remaining uncollected out of the current demand and arrears is Rupees 577. Of this a sum of Rupees 12-6-0 being considered irrecoverable has been written off the accounts. The charges of the estate amounted to Rupees 12,099, which being deducted from the total receipts, leaves a net balance on the year's operation of Rupees 7,837. This sum added to the balance at the commencement of the Fusly leaves a surplus of Rupees 13,595, of which Rupees 10,000 are in Government Securities and the rest in Cash. A sum of Rupees 569 was laid out on Irrigation Works, &c.

12. The Minors‡ were reading Oriya, Telugu, and English under a Private Tutor at Chatterpoor; but since the appointment of the Tutor to a post in the Sub-division, they have been sent to the Onslow Institution. A Head Master has not, however, been yet appointed to this Institution, and the lads are prosecuting their studies under the Second Master, who is considered quite qualified for the present to instruct them. With reference to the first paragraph of the Government Order, dated 4th May 1864, No. 772, the Collector was desired to submit Quarterly Reports of the conduct and progress of the Minors; but this was not done apparently on the consideration that the Minors had but recently joined the Institution. His attention will be again called to the subject.

‡ Bhramararamraya Deo.
Padmanabha Deo.
Petumbra Deo.

Barwah.

13. This estate contains four villages. Of the current demand amounting to Rs. 13,930, Rupees 13,180 have been collected within the Fusly, leaving a balance at its close of Rupees 750. The demand on account of arrears is small, and nearly the whole has been collected: this, with the current collections and the balance in favor of the estate at the beginning of the Fusly, makes a total of Rupees 26,420. The charges incurred during the Fusly amounted to Rupees 12,705, or Rupees 2,289 in excess of those of Fusly 1272, which is accounted for by debts to the amount of Rupees 1,432 having been paid on account of a Decree passed against the estate by the Civil Court of Chicacole, and by Rs. 1,224 expended in the construction of Irrigation Works, the amount expended in Fusly 1272 on both these accounts having been only Rupees 1,641. The balance in favor of the estate, amounted to Rupees 13,715, of which Rupees 12,500 are in Government Securities.

14. The Minors of this estate have attended the Zillah School of Berhampore up to the Christmas vacation, and the Collector promises to take care that they continue to prosecute their studies at that Institution. The financial position of this as well as the Beredy estate will shortly admit of arrangements being made for the education of these Minors under an efficient English Tutor at Ganjam, and the Collector will be desired to suggest arrangements for this purpose.

Jalantra.

15. The number of villages in this estate are the same as in Fusly 1272, viz., ninety-two inclusive of thirty-one Inam villages. This latter number was increased to thirty-four in the Fusly under review; three villages which were hitherto held under Ryotwar tenure having been given as Jaghire to the step-mother of the Minor Zemindar, under the orders of the Court of Wards, dated 11th December 1863, No. 7,820. The Minor is an infant being about four years old. Out of the current demand and arrears, there still remains a balance due of Rupees 3,527, the greater portion of which is said to consist of the Cuttubady of Inâms pending settlement. The Collector will be requested to take measures for the early recovery of the balance. The collections amounted to Rupees 16,853, and deducting the expenses of Rupees 10,624, there was a net balance for the year of Rupees 6,229, which, with the balance in hand, leaves Rupees 21,507 to the credit of the estate, of which Rupees 17,500 are in Government Securities. A small debt of Rupees 195, due by the estate, has been left outstanding, as the party to whom the sum is due now refuses to abide by the settlement made by arbitrators. The Court do not consider that any action need be taken in the matter.

Chemudu.

16. VIZAGAPATAM.—Chemudu, the only estate under wardship in this District, consists of fifteen rented and four Inâm villages, and it continues under rent to the Bobelly Zemindar. The demand of the estate in Fusly 1273, amounted to Rupees 8,160, or Rupees 941 more than the rental. It is stated that the excess is the Sist on certain detached Inâms granted in modern times by former Zemindars, and the Collector reports, that by an oversight they were not resumed after the death of the late Zemindar; but he does not explain how the omission to resume these Inâms in time occurred. The Court have already animadverted upon this omission, and the Collector has been requested to satisfy himself by full inquiry that there are no other Inâms in the estate in a similar position.

17. Of the demand above-mentioned, Rupees 8,053 were collected during the year, and Rupees 10 subsequently, leaving only a small sum of Rupees 97 outstanding, which is due entirely by certain Inamdars. If to the above amount be added the balance in hand at the beginning of the year Rupees 288, the assets will amount to Rupees 8,341. Of this sum, Rupees 7,361 has been spent during the year, the largest payment being on account of Peishcush and the part-liquidation of a debt due to the Bobelly Zemindar. The Collector has brought to the notice of the Court, that the maintenance allowance of Rupees 70, hitherto granted for the support of the Minor and his mother and family, has been found to be insufficient, and that it is only by contracting debts that the family have been able to supply their wants, and proposed to raise it by Rupees 22-4-0 a month. The debts thus contracted by the estate, amount to Rupees 1,825 (principal and interest). The Court have authorized the Collector to raise the maintenance allowance as proposed by him, and have also sanctioned his arrangements for adjusting the debt. The estate still owes the Bobelly Zemindar about Rupees 3,728.

18. The Minor attends the Anglo-Vernacular School, and studies English and Telugu. He is also instructed by an intelligent Brahmin Clerk belonging to the Collector's Office. His attainments are of a very low order, and the Court regret that the financial position of the estate will not justify a larger outlay for educating its proprietor. The Collector suspects some imperfection in the Minor's intellectual organization, and as he will attain his majority in another year, nothing practical can be done now for his improvement. The Collector has, however, been desired to use his best endeavours to give his unfortunate Ward such further instruction as the case will admit of.

Lakkavaram.

19. GODAVERY.—Of the eight villages which comprise this estate, seven were settled under the joint-rent system, and the other was leased out to a single individual, the Ryots having relinquished the lands from inability to bring them under cultivation. The entire revenue demand of the estate, both current and arrears, amounted to Rupees 8,942. Nearly the whole of this sum has been collected within the Fusly, leaving only a small balance of Rupees 29 uncollected at its close. Of this sum, Rupees 20 is stated to be old arrears and irrecoverable, and sanction has been granted for writing it off the accounts of the estate.

20. After defraying all charges of the estate, which amounted to Rupees 6,761, there remained a net balance for the year of Rupees 2,201, which, inclusive of that at the commencement of the Fusly, left Rupees 17,833 to the credit of the estate. Of this sum, Rupees 9,000 are in Government Securities, and the remainder in Cash, which has been reserved to meet the moiety of the charges for the construction of the Bayanna dam, sanctioned by Government in their Proceedings, dated 24th August 1863, No. 2,403, Public Works Department.

21. The Demand, Collection, and Balance of Peishcush, both current and arrears, of this estate are shown in the margin. The balances is withheld in consequence of the above work, which should have been repaired by Government, not having been so repaired. Under the sanction of Government quoted above, the work is now under execution. Out of the balance, the portion appertaining to Fusly 1272, viz., Rupees 1,153-9-10, has been recommended for remission in the Jummahbundy Report for Fusly 1273. The sum paid on account of Peishcush in Fusly 1273 is, it will be observed, in excess of the payment made on this account in Fusly 1272 by Rupees 401. The increase is occasioned by Rupees 160 and 241, respectively, for Fuslies 1272 and 1273 having been carried to the credit of the Peishcush in consequence of some of the lands rendered unfit for cultivation, by the breach of the Yerracalwa, having been brought under cultivation in those years. The amount of Fusly 1272 was not credited in the accounts of that year, because it was not ascertained before the close of the Fusly.

		Rs.
Demand	1272	5,772
	1273	5,772
		11,544
Collection	1272	4,458
	1273	4,858
		9,316
Balance	1272	1,154
	1273	1,073
		2,227

22. As regards the debt due to the estate by the Nujivdu Zemindar, noticed in paragraph 14 of Government Proceedings, dated 4th October 1864, which amounted at the end of the Fusly under report to Rupees 45,165-9-7 inclusive of interest, the Collector* reports that a Decree has been obtained from the Civil Court for the recovery of the amount of the first two instalments and interest, which has become due, and the execution of this Decree will reduce the debt by about Rupees 14,000. The remaining portion of the debt will be recovered in instalments as they fall due.

* From Collector, dated 17th January 1865.

23. The Minor Proprietor was attending the Government School at Ellore, and studied English and Telugu. He is reported to be attentive, and his conduct is said to be good; he has been since sent to the Zillah School at Rajahmundry as directed in the Court's Proceedings, dated 15th December 1863, and it is believed that he will be better taught there. The necessary arrangements for his maintenance, &c., at Rajahmundry have already been sanctioned. The lad has hitherto been supported by his mother, who is the Abkarry Renter of the late Masulipatam District.

24. MADRAS.—The estates under management in this District are Uttukaudu, Eroongadukottah and Luttoor.

Uttukaudu.

25. The total current demand of this estate amounted to Rupees 6,704, one-third of which, or Rupees 2,233, constituted the Minor's portion. Of this sum, only a small part was collected within the year; but it is satisfactory to notice that the balance remaining has all been collected since its close. The entire receipts amounted to Rupees 2,843, and the charges to Rupees 736, thus leaving a balance of Rupees 2,107 in favor of the estate. Of this sum, Rupees 2,000 are in Government Paper.

26. The Minor is prosecuting his studies in the Madras Normal School; his progress in English History and Geography was rather unsatisfactory; but in Mathematics creditable. His general conduct and character are reported to be good.

Eroongadukottah and Luttoor.

27. These estates belong to one Proprietor. The revenue demand, both current and arrears, amounted to Rupees 7,905. The collections within the Fusly were Rupees 4,124, leaving at its close a balance of Rupees 3,781, which was reduced by subsequent collections to Rupees 1,102. Of this sum, the current balance amounted to Rupees 714, and the remainder Rupees 388 are arrears on account of Fuslies 1266 to 1272. Of the latter sum, Rupees 89-5-0 are reported to be irrecoverable, being due by indigent ryots, the Collector has accordingly been authorized to

write the amount off the accounts of the estate. Of the remaining balance, the greater portion is stated to be due from the Eroongadukottah estate, and the Collector reports that the cause of its being uncollected is the careless manner in which the Manager has discharged his duties, and because a large quantity of grain has been sold by him on credit to the ryots. The Court have noticed the conduct of the Manager with displeasure, and have also requested the Collector to consider whether it is advisable to retain him any longer in his present position. The Collector will be requested to state what progress has since been made in the collection of arrears.

28. The total receipts of the estate, or Rupees 4,124 added to the cash balance at the close of the preceding Fusly, amounted to Rupees 7,573. The charges for the year were Rupees 4,543, the largest item amounting to Rupees 2,250, being on account of repairs to tanks. The necessity for this outlay was previously reported to the Court, and their sanction obtained. The cash balance in favor of the estate amounts to Rupees 3,029, of which Rupees 2,000 are in Government Securities, and Rupees 1,029 in cash.

29. The sum entered for these estates, in Column 12 of Statement No. 5, is not the full amount of Jodi payable by them, but only a portion of it paid within the Fusly, as only the payment actually made can be debited in the accounts. The Collector has been requested to report why the full amount of Jodi was not paid during the year from the cash balance in hand.

30. The Minor is still receiving elementary instruction in Telugu and Tamil; but his mother is anxious that he should be taught English. The Court have directed the Collector to make the necessary arrangements for carrying out her wishes if he considers that the lad is not too young.

31. Tanjore.—The estates under management in this District were Royempettah and Poliavanam.

* Royempettah.

			Rs.
Fusly 1272	..	..	8,874
„ 1273	..	..	10,138
			1,264

32. The settlement of the revenues of this estate, consisting of eleven villages, shows a net increase of Rupees 1,264,* which is principally attributed to high prices. The aggregate demand for the year, current and arrears, amounted to Rupees 12,275, and very nearly the whole was collected, a small balance of Rupees 91 only being still due.

33. The entire receipts of the estate for the year amounted to Rupees 10,288, and this sum added to the cash balance remaining at the close of the preceding year, gives a sum total of Rupees 15,331, after deducting the charge paid during the year, viz., Rupees 11,513, there was a net surplus of Rupees 3,821. The charge on account of Peishcush will, however, be found to differ from that entered in the Statement of Fusly 1272, because the Royempettah estate is not a Zemindary with a fixed Peishcush. Its owner is a Mirasidar who pays the Government revenue according to the settlement annually made, and the demand thus settled and paid every year is entered in Column 12 of Statement No. 5 under the head of Peishcush. This, however, is not strictly correct, and the Court propose, with the approval of Government, to open two distinct Columns in Statement No. 5: one for the entry of Peishcush or fixed Jodi, as the case may be, and the other for the exhibition of fluctuating revenue payable to Government with reference to an annual settlement.

34. No portion of the cash balance is available for investment, as the estate is still much involved in debt. The liabilities amounted to upwards of Rupees 31,000 when it came under the Court's charge; but this sum has been gradually reduced, and at the end of the Fusly under report, stood at Rupees 7,591, a result which must be regarded as highly satisfactory: the Court regret, however, to observe that fresh claims, both real and fictitious, are springing up, and that besides the numerous suits against the estate already adjusted, there are at this time no less than four Decrees, involving the loss of some very valuable and richly cultivated land on the point of being enforced against the Minor. The Collector has been requested to furnish full particulars regarding these liabilities, and to state whether arrangements cannot be made to meet these

demands in part at least from the cash balance on hand, and from the collections of the current Fusly. The Collector has also been desired to issue a Notice that all claims against the estate should be preferred within a certain date, in order that arrangements may be made for their adjustment.

35. A sum of Rupees 34,336 was due to the estate; but of this amount only Rupees 206 were collected during the year. In this Report for Fusly 1272, the Collector stated that from the nature of the bulk of these debts, there is very little hope of any considerable portion being recovered, and that the Minor should be left to collect them after his assuming charge of the estate. The Court, however, consider that the Collector should take such steps as may be necessary to realize the recoverable debts by Civil action, and they have accordingly directed him to make a special inquiry into the debts due to the estate, and report to what extent they may be recovered by legal means.

36. The Minor has been reading English and Tamil in the Provincial School at Combaconum; but he does not appear to have remained there long; his sister, who was the only relative living with him, having proceeded to Madras on business. The boy finally came back to his village, and as there was very little hope of his remaining at Combaconum and prosecuting his studies there with any advantage, the Collector was induced to arrange for his being again placed in the Talook School at Tiruvadi. The Collector has, however, promised to take the Minor under his own superintendence, and place him in a new School about to be established by the Mission Society at Vallam, where there is every prospect of his being educated with advantage. This arrangement the Court have approved.

Poliavanam.

37. There are 27 rented and 25 Inám villages in this estate. Of the total demand, viz., Rupees 11,252, including current and arrears, Rupees 9,236 have been realized within the year, and a sum of Rupees 410 has been remitted, thus leaving at the close of the year a balance of Rupees 1,606, which by subsequent collections has been reduced to Rupees 1,388. Of this balance, however, only Rupees 272 are due for years subsequent to the assumption of the estate by the Court, the remainder Rupees 1,116 being due for the period anterior to it: but of the balance first mentioned, Rupees 78 is irrecoverable, being an erroneous charge made in Fusly 1271-72, and the Court have authorized the Collector to write it off the accounts of the estate The remainder, Rupees 194 is in course of collection. The other balance, Rupees 1,116, is due for a series of no less than twenty-two years, and consists of numerous sundry items which have been left to be collected by the Minor, who has now attained his majority.

38. The total receipts were Rupees 9,432. Deducting the charges paid during the year, viz., Rupees 8,653, there was a surplus of 800 Rupees, and adding the balance to the credit of the estate at the commencement of the Fusly to the total assets amount to Rupees 6,407. Of this sum, Rupees 3,400 are in Government Securities, and the remainder Rupees 3,007 in cash. A further sum of Rupees 1,500 has been invested subsequent to the close of the Fusly.

39. The debt of Rupees 35,000, due by the estate when it was first taken charge of, has been reduced to Rupees 20,700 by an annual discharge of Rupees 3,373, under an arrangement sanctioned by the Court of Wards in 1858. Of the debts due to the estate amounting to Rupees 2,401, no portion has been collected during the year. The Proprietor, who has attained his majority, has been* put in possession of the estate, and the realization of the debts due has been left to him.

* Court's Proceedings, dated 3rd February 1865, No. 572.

40. The Minor has been prosecuting his studies at the Government Talook School at Puttakotta. He does not possess much intelligence; but has conducted himself well, and during the past year has shown a fair amount of application.

41. Madura.—The estates under management in this District during Fusly 1273 were the same as those reported on in the preceding year, viz., Sauptoor, Bodinaicknur and Neikaraputty, and the villages comprising the several estates underwent no change; but the Panai, or private lands, of the Sauptoor estate, which were formerly under the care of the Minor's late mother, were taken this year under the Court's management.

Sauptoor.

42. The current demand of this estate amounted to Rupees 29,530, or Rupees 1,688 less than the settlement of Fusly 1272, the decrease is attributed by the Collector to the unfavorable nature of the season. The arrears at the beginning of the Fusly were Rupees 16,050, making a total demand of Rupees 45,580, of which Rupees 41,598 were collected within the Fusly, and since its close Rupees 1,715 were remitted, thus leaving a balance of Rupees 2,267 uncollected. The whole current balance amounting to Rupees 1,086 was due by certain Paddy Contractors, and was in course of realization. Out of the balance on account of arrears a sum of Rupees 119, being the value of the wastage of Paddy, &c., has been declared irrecoverable, and the Court have authorized the Collector to write it off from the accounts.

43. *The land revenue receipts of the* year were Rupees 32,094, and the rent of houses and *other sources of* income brought in Rupees 4,768, thus raising the total income of the year to Rupees 36,862; but it must be mentioned here that the latter sum, viz., Rupees 4,768 includes Rupees 2,408, being the balance of the assets of the private cultivation after payment of Kists. This source of income was for the first time brought to account in the year under report, in consequence of the execution of the Minor's mother, under whose management the private farm remained up to Fusly 1272. The amount to the credit of the estate at the beginning of the year was Rupees 1,33,596, to which the income of the year being added, the available assets amounted to Rupees 1,72,458, and the charges Rupees 23,654 being deducted therefrom, the amount to the credit of the estate at the close of the Fusly was Rupees 1,48,804, of which Rupees 1,14,200 are in Government Securities, and Rupees 34,664 in Cash. Further investments have since been made from this Cash Balance.

44. The increase in the amount of charges, as compared with Fusly 1272, is mainly owing to the payment of Rupees 7,500 for the celebration of the marriage of the Minor's sisters, and to the Government Commission of Fusly 1272 having been charged in the accounts of the year under report, while no similar charge was entered in the accounts of Fusly 1272.

45. The Minor, as Government are already aware, is prosecuting his studies in the Provincial School at Combaconum, as his removal to Madras was thought inexpedient for reasons stated in the Court's Proceedings, dated 21st June 1864, approved by Government in their Order of 8th July 1864, No. 1,194. The Court, however, observe that the Minor's progress during the past year has not been satisfactory; but as Mr. Cadell states* that the lad has since shewn an inclination for study, and that his past indifference was the result of an irresistable longing to return to his own country, the Court are in hopes that his future progress may be more satisfactory

* From Collector, dated 25th November 1864, submitted to Government with Court's Proceedings, dated 13th December 1864, No. 7,987.

Bodinaikanor.

46. The entire current demand of this estate, which consists of 22 villages, amounted to Rupees 47,379, and that on account of arrears to Rupees 28,297. Of the current demand, the sum of Rupees 30,913 only was collected within the Fusly, the balance, however, was in course of realization, the delay having been caused by the late period at which the Settlement was concluded. It had been found necessary to measure the extent of cultivation, as the accuracy of the Kurnum's accounts was suspected, and the result of this measurement was that the cultivation of the year was more correctly carried to account, an increase being found, as compared with Fusly 1272, of acres 2,607, assessed at Rupees 2,761. The arrears have nearly all been collected, and Rupees 461 were remitted during the year, thus leaving only a small balance of Rupees 170 still due. Of this a sum of Rupees 4-2-5 being considered irrecoverable has been written off the accounts of the estate.

47. The total receipts of this estate, for the year amounted to Rupees 61,447. The charges were Rupees 28,502 (or Rupees 11,303 in excess of those incurred in the preceding year). The difference, or Rupees 32,945, added to the balance in hand at the commencement of the Fusly (Rupees 44,041) give the assets of the estate at the sum of Rupees 76,986. The increase in charges is mainly due to the disbursement of the allowance to the family of the Minor, and of the pay of the establishment for a longer period this year than in the preceding one, and to the payment of the Devastanum allowance for a portion of Fusly 1272, and for the whole of Fusly 1273, amounting to Rupees 4,073, nothing having been paid on this account in the year preceding. Of the balance in favor of the estate at the end of the year, large sums have since been invested in Government Securities.

Proceedings of the Madras Government, Revenue Department, 3rd July 1865.

48. The debts* due to the estate at the beginning of the Fusly (exclusive of interest) amounted to Rupees 2,774. Of this sum, Rupees 424 were due by the Tavaram Zemindar on a Bond executed by his father in 1817, he now refuses to pay the amount, and as the claim could not be sustained in law, this sum has been excluded from the accounts. The remaining amount of the debt, viz., Rupees 2,350, is due by one individual, who had executed an agreement in September 1863. The Collector has promised to take immediate steps for its recovery.

		Rs.
* Principal	.. .. ..	2774
Interest..	.. .. ..	909
	Total..	3683

49. The Minor is only 5¼ years old, and the Collector states in paragraph 9 of his letter, dated 9th January 1865, No. 7, that the Minor is being educated by a Private Tutor, and that he will report his progress in education in his next Annual Report

Neikerapatty.

50. This estate consisting of six Ryotwary and ten rented villages, sixteen in all, is situated in the Sub-Division, and was settled by the Acting Sub-Collector, Mr. Hutchins, who submitted a separate Report upon it. Out of the total current demand of Rupees 33,781 and arrears of Rupees 31,467, only Rupees 39,400 were collected up to August 1864, leaving a balance of Current Revenue, amounting to Rupees 11,489, and a balance of arrears to the extent of Rupees 13,464. It appears from the Collector's Report that the greater portion of the current balance is the value of Paddy sold and not paid for. The practice of allowing large sums to remain unpaid by the Paddy Contractors for a long period seems to have grown up in this and the other estates, and as there was apparently no necessity for allowing this credit, the Collector has been requested to make future sales for cash payment, or at all events to alter the terms of sale so as to ensure payment of the whole sum due before the expiration of the Fusly. Of the outstanding arrears, Rupees 4,628 are classed as recoverable, Rupees 847 as doubtful, and Rupees 7,989 as irrecoverable. Decrees have been obtained from the Court for Rupees 1,016 of recoverable arrears, and measures are being taken for the realization of the remainder, and for the disposal of the doubtful arrears which are small. The irrecoverable portion which extends over a series of years appears to have been inquired into at the Jummahbundy, and the Acting Collector states that a great many objections were raised against their payment. In many cases the excuse was, that the money had already been paid to some one during the management of the estate by Vencatasawmy Naick, and the Sub-Collector was debarred by the Limitation Act from suing the parties. In several cases the amount due by individual defaulters was insignificant; while in others only the arrears could be traced but not the defaulters. Under these circumstances, the Court have authorized the Collector to write off the sum of Rupees 7,988-12-5 from the accounts of the estate.

51. The entire receipts of the estate during the year, inclusive of interest on funded capital, &c., amounted to Rupees 35,918. The charges incurred were Rupees 25,827, exhibiting a decrease of Rupees 3,338, as compared with the previous year. The decrease is attributed to the reduced expenditure for cultivating the Minor's private farm, a portion of it having been let out on money rent. No charges were incurred for Maramut works; but the Collector reports that measures have been taken to make repairs in respect to the sources of irrigation. The sum entered for this estate in column 12 of Statement No. 5 is not "Peishcush," as the heading of the column would imply. It consists of the rent of certain villages paid to the Ayakudy Zemindar, and tax on the private land of the Minor paid to Government; the amount of the former item for Fusly 1273 was Rupees 14,302-15-11, and that of the latter Rupees 1,777-9-1. The total of these two items, which vary from year to year is generally entered as Peishcush in column 12 in the absence of a more appropriate head. In future, they will, if the suggestion made in paragraph 33 of their Proceedings is approved of, be entered in a separate column. The balance to the credit of the estate at the close of the Fusly, inclusive of the capital in hand at its commencement, amounted to Rupees 29,972; of this sum, Rupees 13,500 are invested in Government Securities, and the remainder is in cash. Further sums have since been invested.

52. The estate is not in debt; but of debts due to the Minor, amounting to Rupees 10,799, only 79 Rupees have been paid. The sum of Rupees 3,223 is stated to be irrecoverable, the claims being debarred by Law of Limitation, and a claim on Mr. Fondclair for Rupees 5,000 has

been referred to arbitration. A suit filed for Rupees 464 has been decided in the Minor's favor, and efforts are being made for the settlement of the remaining debts.

53. Adverting to the Order of Government, dated 11th July 1864, No. 1,203, the Acting Sub-Collector states that he has nothing to report, except that the estate is in a satisfactory condition. He further states that the tedious task of supervising the Punnay cultivation has been almost removed by leasing out the land for a fixed rent. Two suits (one of which affected a valuable portion of the Minor's landed property) pending at the assumption of management by the Court have been finally decided in favor of the Minor.

54. With reference to the Order of Government, dated 5th January 1865, No. 21, communicating the despatch from the Secretary of State on the Memorial of the Minor's mother, the Collector has been desired in the Court's Proceedings, dated 12th idem, to furnish the special report required in paragraph 4 of the Despatch, and when received it will be submitted. It may, however, be observed that the separate Report submitted by the Acting Sub-Collector contains full particulars regarding the condition of the estate, and a copy of the same will be forwarded to Government for their information. The estate was taken in charge by the Court in Fusly 1271, when the sum received to its credit was only Rupees 12,300; at the end of Fusly 1273 this was increased to nearly Rupees 30,000, of which 25,000* are now invested in Government Securities. The Acting Sub-Collector has, it appears, from his Report been doing his best to recover all the old arrears of land revenue, as also the several debts due to the estate.

As per Statement No. 5	.. ..	Rupees 13,500
Further investment	.. ..	" 11,500
		25,000

* Court's Proceedings, dated 12th October 1864, No. 6,734.

55. The Minor, who is ten years old, is under private tuition, and studies English. He has been ordered to attend the Grant-in-aid School recently opened at Palani, and Mr. Levinge has been called upon to give his special attention to the training of the lad.

56. TINNEVELLY.—Of the two estates under management in this District, viz., Munnarcottah and Oorkad, the owner of Munnarcottah died on 31st March 1864, a few days before attaining his majority, as already reported to Government. The estate however continued under the Court's management during the whole of Fusly 1273, and was but recently registered in the name of the paternal uncle of the deceased Ward, under the Order of Government, dated 13th October 1864, No. 1,885.

Munnarcottoh.

57. The entire revenue demand of this estate for Fusly 1,273, both current and arrears, amounted to Rupees 11,719, of which Rupees 11,549 were collected before the close of the Fusly, leaving a trifling balance of Rupees 170 uncollected; this is stated to be of a doubtful nature, being the Teerwah on certain lands in dispute, and will remain uncollected until the dispute is settled.

58. The receipts amounted to Rupees 12,697; a sum of Rupees 13,133 was expended for the management of the estate, leaving at the close of the Fusly a balance to credit of Rupees 44,600 in Government Securities, and Rupees 7,181 in cash. At the commencement of the year, the sum in hand had amounted to Rupees 52,217.

59. The estate was taken under charge of the Court on 9th January 1848, when there was nothing to its credit, and it was made over to the paternal uncle of the deceased Minor on 1st November 1864, with a capital of more than half a lac of Rupees in Promissory Notes and actual cash.

Government Securities	... ...	46,600
Cash		8,158
		54,758

Oorkad.

60. The Zemindary of Oorkad was taken under management agreeably to the Orders of Government, dated 15th December 1862, No. 2,608. It consists of six villages and a private farm belonging to the Minor. The demand of this estate in Fusly 1273 amounted to Rupees 40,434, and the outstanding arrears to Rupees 23,792, making a total of Rupees 64,226. Of this sum, Rupees 36,492 were collected within the Fusly, and Rupees 9,359 after its close, thus leaving a balance of Rupees 18,375 uncollected. Nearly half of the balance, or Rupees 7,970, is stated to be the estimated value of Paddy in store. Deducting this sum, there is still a large balance amounting to Rupees 10,405, of which again the sum of Rupees 2,107 is stated to be irrecoverable; so that the balance for recovery is reduced to Rupees 8,299. The Collector has been requested to adopt early measures for the realization of the whole of this sum, and has also been ordered to sell the Paddy in store at an early date.

61. Of the irrecoverable balance above noticed, the sum of Rupees 552 is the loss by measurement of grain in store, &c., and the remainder (Rupees 1,556) was stolen a year ago from a box in the room of the Manager's Cutcherry, which does not appear to have been carefully secured. Every effort has been made to detect the perpetrators of the theft, but without success. The Manager, who is a poor man, and unable to make good the loss, has been dismissed from office. Under these circumstances, the Court have authorized the Collector to write off the sum of Rupees 2,107 from the accounts of the estate. The Collector has also been told to take proper measures to ensure the timely remittance of the collections to the Talook Treasury, and under no circumstances to permit the Manager to retain any large sums with him.

62. The total receipts of the estate during the Fusly amounted to Rupees 50,200. The charges on account of management, &c., amounted to Rupees 26,816. Deducting these, and adding the balance to credit at the commencement of the year, or Rupees 2,763, there remained a sum of Rupees 26,117. Of this, Rupees 8,000 have been invested in Government Securities, and further large sums are in course of investment.

63. The increase of Rupees 5,717, in the amount of charges, as compared with Fusly 1272, is owing chiefly to a sum of Rupees 3,756 having been expended in the year under report for the maintenance of the family of the Minor; while nothing was charged on this account in Fusly 1272, in consequence of the late period in that year when the allowance was sanctioned by the Court, after several references made to the Collector on the subject. Also the sum of Rupees 3,756, referred to above, appears to include the allowance for a portion of Fusly 1272, which, for the reason stated, has not been charged in the accounts of that year.

64. The whole amount of Peishcush, viz., Rupees 12,911 has been realized, but the amount entered in Column 12 of Statement 5, as Peishcush, includes also the assessment paid on the Minor's private farm, and the cultivation raised in Government villages, which amount respectively to Rupees 150 and 2,505.

65. With reference to the debts due to and by the estate noticed in the Report for Fusly 1272, the Court have ascertained, that the amount of Rupees 1,195 is fairly due by the estate, and they have accordingly authorized the Collector to disburse this sum to the creditors, of the debts due to the estate amounting to Rupees 64,826, a sum of Rupees 13,971 on account of principal, and Rupees 3,810, on account of interest as shewn in the margin, have been recovered up to the date of the Collector's Report.* Of the remaining amount of principal, viz., Rupees 50,855, Rupees 4,000 being the instalment of Fusly 1273, due by the estate of Singamputty, and Rupees 10,000 due by one Namasevoya Tumberan, were in course of realization, and the balance of the principal, viz., Rupees 28,000, due by the estate of Singamputty will be collected in seven years, at Rupees 4,000 per annum, as per agreement entered into by Razinamah filed in the Court. For the speedy collection of the remaining petty debts, amounting to Rupees 8,855, measures have been adopted.

		Rs.
Amount due by the estate of Singamputty	.. ..	40,000
Do. do. by Namasevoya Tumberan	.. ..	10,000
Do. do. by other parties	.. .. ..	14,826
Total	..	64,826

Amount of principal paid by the estate of Singamputty, being the instalments of two years	.. ..	8,000	
Amount by petty debtors	.. ..	5,971	13,971
Interest paid by petty debtors	.. ..		3,810
Total	..		17,781

* Dated 24th August 1864, No. 835, recorded in Court's Proceedings, 12th October 1864, No. 6,734.

66. No information was afforded in the Report of the Collector as regards the education of the Minor of Oorkad, but in a subsequent communication† the Collector stated that the Minor and his two brothers are learning Tamil and Telugu at home, and solicited sanction at the request of Minor's mother for entertaining an English Teacher for them on a salary of Rupees 21 per mensem. The Court did not, however, approve this suggestion; but waited the Collector's reply to paragraph 8 of their Proceedings, dated 15th December 1864. From that Collector's reply, dated 28th January 1865, it appears that the deceased Zemindar left five sons, whose ages are now reported to be 27, 22, 15, 9 and 7, respectively. The first two have of course attained to their majority; but in regard to the other three Minors, the Collector states, in very general terms, that they have been learning Tamil, Telugu, and English, and that he has now ordered the boy aged 15 years to attend the Zillah School at the place, which he thinks the best course to pursue. The Court regret that the education of the first Minor, aged 15 years, should have been neglected so long. The present Acting Collector, Mr. Banbury, will now be requested to pay careful attention to the education of the three Minors, and report at once to the Court whether the first of these two has been sent to the Zillah School, what are his present attainments, and whether the other two lads cannot also be sent to the same place. He will also report whether the two eldest sons have received a good education, and how they are now employed.

† Collector's letter, dated 31st October 1864, recorded in the Court's Proceedings, dated 19th December 1864.

Andiputty.

67. COIMBATORE.—This estate consists of eight Ryotwar villages. The Revenue demand for Fusly 1273 amounted to Rupees 12,141, or Rupees 710 in excess of that of Fusly 1272. The increase is principally due to the enhanced assessment charged on certain grass and waste lands now brought under cultivation. The whole of this amount, as also Rupees 9, arrears of the previous year, was collected within the Fusly. With the balance in hand at the beginning of the year, the total assets amounts to Rupees 18,283. The total expenditure of the year was Rupees 11,521, of which Rupees 4,896 were paid in satisfaction of debts, and Rupees 5,166 on account of Peishcush. The difference in the amount of this last mentioned item as entered in the present Returns, and in those of Fusly 1272, is due to the arrears of previous years, amounting to Rupees 259 having been paid in Fusly 1272; while in the year under report, payment had to be made on account of the current Peishcush alone. The remaining sum of Rupees 1,459 was expended on account of establishment, Government Commission, and the maintenance and education of the Minor. The expenditure on account of each of these items is smaller than that incurred in Fusly 1272. The balance to the credit of the estate at the end of the Fusly is thus Rupees 6,762. The Collector proposed out of this sum to pay Rupees 5,650 to a pressing creditor, whose claim on the estate it was thought desirable to get rid of. The Court are glad to observe that by this arrangement the estate is left now with only one creditor, to whom a sum of Rupees 13,844 is still due. The Court have impressed on the Collector, the necessity of satisfying this claim as soon as possible. On the representation of the Collector, the Court have sanctioned an increase to the maintenance allowance of the Minor from Rupees 25 to 35 monthly. There is every prospect of the estate being delivered to the Minor when he attains his majority free from encumbrances, and with a Cash balance of at least one or two years' income.

68. The Minor was admitted in July 1863 into the lowest class of the Anglo-Vernacular School at Coimbatore. His progress is not satisfactory, and the Collector has been requested to give his special attention to the subject. The Director of Public Instruction will also be desired to instruct the Inspector of Schools of the Division to examine the lad when he visits Coimbatore, and report upon the progress made by him, and also to suggest any arrangements which he may consider practicable for the more effectual training of the boy.

Nelialam.

69. MALABAR.—Nelialam is the only estate under management in this District. It is, comparatively speaking, an insignificant one with a very small income; but the Court are glad to notice that its position is gradually improving in consequence chiefly of large tracts of land having been leased out for Coffee cultivation. The whole receipts during the year amounted to Rupees 4,214, exhibiting an increase of Rupees 3,564 over the receipts of the previous Fusly. Of this sum, Rupees 3,408 is the bonus money of lands leased for Coffee cultivation. A small sum of Rupees 868 has been expended on account of management, assessment, &c., leaving a balance in favor of the estate at the close of the Fusly of Rupees 3,508 in cash. The Collector has been requested to report whether out of this balance a sum of Rupees 3,000 may not be invested in Government Securities.

Proceedings of the Madras Government, Revenue Department, 3rd July 1865.

70. The sum of Rupees 643, entered for this estate in the Peishcush Column of Statement No. 5, consists of Rupees 6, being the Government demand on land held by the Minor, and Rupees 637 on those held by his tenants. These amounts vary from year to year with reference to the extent of land occupied, and hence the increase of the sum entered for Fusly 1273 as compared with Fusly 1272.

71. The Minor is under the instruction of a Private Tutor, and is reported to have made good progress. The Collector's proposal for removing the lad to Manantoddi for his education has received the Court's approval, and the charges to be incurred by this arrangement, estimated at about Rupees 50 per mensem, have been sanctioned.* The Minor will be placed at this station under the charge of the Deputy Collector, Mr. Richardson.

* Court's Proceedings, dated 1st December 1864, No. 7,784.

72. In Column 13 of Statement No. 5, Government will perceive that no commission has been charged for the management of the estates noted in the margin. In several Districts the commission has invariably been charged within the Fusly on the collections of the Fusly; while in others no charge has been made till after the close of the Fusly. The Court have pointed out to the Collectors that the difference of practice in this respect in the several Districts is the cause of variations in the accounts, and they have directed that as a uniform rule the commission on the collections of one year should appear in the accounts of the succeeding Fusly. The commission for the estates under notice will accordingly appear in the accounts of the current Fusly.

Purlah Kimedy.
Boredy.
Barwah.
Jalantra.
Uttukandu.
Erungadukottah and Luttoor.
Nelialam.

73. It will be observed also from Column 15 of the above Return, that the two estates noted in the margin are not charged with any payment on account of the maintenance and allowance of their Minor Proprietors. As already mentioned, the mother of the Lakkavaram Minor, who appears to be a wealthy lady, and holds the Abkarry contract of the late Masulipatam District maintains her son. In regard to the other estate, the Collector states that no maintenance allowance is paid to the Minor, his elder brothers having desired that the entire amount of his share in the proceeds of this estate should be held in deposit until he should attain his majority. In the case of Bodinaiknoor, Neikaraputty, and Oorkad, the Collectors have left the column "Maintenance and education of the Minor" blank in the Statement No. 5, entering large sums under the Column, "Allowance for the other members of the family;" but as it appears from the Collector's subsequent letters, that the charge includes the maintenance of the Minors also, the whole sum has been transferred to the proper Column "Maintenance and education of the Minor" in the Statement prepared by the Court. The Collector of Madura promises to shew the maintenance allowance separately in future Statements. The Collector of Tinnevelly will be desired to adopt the same course.

Lakkavaram.
Uttukandu.

74. The Court trust that the form in which their present Report is drawn up will meet the wishes of Government. Each estate has been separately noticed, as well as the measures of improvement in progress in it. The Board regret the delay which has taken place in the submission of the Report on this occasion; but as the Collectors' Reports did not furnish all the required information, recourse has necessarily been had to the general correspondence on the Court's Records. The Report of the Collector of Ganjam makes no mention whatever of the results of the survey and forest operations in the Kimedy estate, and to facilitate the preparation of the Court's Report in future years, as well as to ensure its submission to Government within a short period of the close of the year to which it relates, Collectors will be directed to notice prominently in their Annual Reports all measures of improvement in progress in the estates under

their management. The following abstract shews the financial position of the several Estates at one view.

Districts.	Names of the Estates.	Balance at the beginning of the Fusly	Income during the Fusly	Total.	Expenditure during the Fusly.	Balance.			Debt due to the Estate at the end of the Fusly.	Debt due by the Estate at the end of the Fusly.
						In Company's paper.	In Cash.	Total.		
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ganjam	Purlah Kimedy	10,22,695	2,24,458	13,47,153	2,09,891	9,64,300	72,962	10,37,262	.....	.....
	Beredy	5,758	19,936	25,694	12,099	10,000	3,595	13,595	.....	.....
	Barwah	12,997	13,424	26,420	12,705	12,500	1,215	13,715	.....	.....
	Jalantra	15,278	16,853	32,131	10,624	17,500	4,007	21,507	.....	.....
	Total	10,56,728	2,74,670	13,81,398	2,45,319	10,04,300	81,779	10,86,079	.....	195
Vizagapatam	Chemudu	238	8,053	8,341	7,351	.....	980	980	.....	195
Godavery	Lakkavaram	15,632	8,962	24,594	6,761	9,000	8,833	17,833	45,166	5,553
Madras	Uttukaudu	1,415	1,428	2,843	736	2,000	107	2,107	.....	.....
	Erungadukottah	3,449	4,124	7,573	4,543	2,000	1,030	3,030	.....	.....
	Lattoor									
	Total	4,864	5,552	10,416	5,279	4,000	1,137	5,137	.....	.....
Tanjore	Royempettah	5,046	10,288	15,334	11,513	.....	3,821	3,821	34,130	7,591
	Poliavanum	5,608	9,452	15,060	8,653	3,400	3,007	6,407	2,401	20,701
	Total	10,654	19,740	30,394	20,166	3,400	6,828	10,228	36,531	28,293
Madura	Sauptoor	1,35,596	36,862	1,72,458	23,654	1,14,200	34,604	1,48,804	.....	.....
	Bodinaickoor	44,041	61,447	1,05,488	28,502	.....	76,986	76,986	2,692	.....
	Neikaraputty	19,882	35,918	55,800	25,827	13,500	10,479	23,979	7,497	.....
	Total	1,99,519	1,34,227	3,33,746	77,983	1,27,700	1,24,069	2,55,769	10,189	.....
Tinnevelly	Mannarcottah	52,217	12,697	64,914	13,133	44,600	7,181	51,781	.....	.....
	Oorkad	2,763	50,200	52,963	26,846	.....	26,117	26,117	56,256	.....
	Total	54,980	62,897	1,17,877	39,979	44,600	33,298	77,898	56,256	1,195
Coimbatore	Andiputty	6,130	12,153	18,283	11,521	.....	6,762	6,762	.....	1,195
Malabar	Nelialam	163	4,214	4,377	868	.....	3,509	3,509	.....	19,445
	Grand Total	13,48,958	5,30,468	18,79,426	4,15,237	11,93,000	2,71,189	14,64,189	1,48,142	54,680

Statement shewing the number of villages under the several modes of settlement in the Estates under management in Fusly 1273, with the ages, &c., of the Minors.

Districts.	Estates.	Number of Villages.					Age of the Minors at the end of Fusly 1273.	Year in which each property came under the charge of the Court of Wards.	Year in which the Minor will attain his majority.
		Ryotwar.	Rented.	Amani.	Inám and Shrotriem.	Total.			
1	2	3	4	5	6	7	8	9	10
							Y. M.		
Ganjam	Purlah Kimedy	469	10	...	378	857	...	1860	...
	Beredy	27	20	...	7	54	13·4	1859	1869
	Barwah	2	2	...	...	4	10 7	1859	1871
	Julantra	53	5	...	34	92	13 3	1869	1869
	Total	551	37	...	419	1,007	4·1	1869	1878
Vizagapatam	Chemudu	...	15	...	4	19	...	.....	...
		...	...	...	...	...	16·2	1855	1866
Godavery	Lakkavaram	7	1	...	...	8	...	.....	...
							15·3	1859	1867
Madras	Uttukaudu	½	...	...	...	½	18	1844	1864
	Erungadukottah	...	...	1	...	1	7·6	1858	1875
	Luttoor	...	...	1	...	1			
	Total	½	...	2	...	2½	...	.....	...
Tanjore	Royempettah	9	1	...	1	11	14	1859	1868
	Poliavanum	...	27	...	25	52	18	1856	1864
	Total	9	28	...	26	63	...	.....	...
Madura	Sauptoor	...	...	16	3	19	14·9	1851	1867
	Bodinaicknoor	11	1	...	...	12	5·8	1863	1876
	Neikaraputty	6	10	...	...	16	10·3	1861	1872
	Total	17	11	16	3	47	...	.....	...
Tinnevelly	Mannarcottah	...	...	20	...	20	...	1848	...
	Oorkad	...	...	6	...	6	11·4	1863	...
	Total	...	...	26	...	26	...	.....	...
Coimbatore	Andiputty	8	...	...	...	8	13·10	1860	1868
Malabar	Nelialam	...	1	...	...	1	10	1858	1869
	Grand Total	502½	93	44	452	1,181½	...	.....	...

No. 2.—Statement of cultivation and settlement of Ryotwar villages of the Estates under management for Fusly 1273.

Districts.	Estates.	Number of villages.	Dry. Land.	Dry. Assessment.	Wet. Land.	Wet. Assessment.	Garden. Land.	Garden. Assessment.	Total. Land.	Total. Assessment.	Fasal and Teerwa-jasti.	Total Assessment.	Deduct remission.	Remaining net settlement.	Add ready money collection.	Grand Total.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
			Acres.	Rs.	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ganjam ...	Purlah Kimedy	469	17,163	35,954	35,750	1,74,232	1,274	1,897	74,187	2,11,993	...	2,11,993	7,669	2,04,324	3,681	2,08,005
	Beredy	27	...	...	...	10,387	...	...	.....	10,387	...	10,387	...	10,387	1,729	12,116
	Barwah	2	...	...	...	12,511	...	...	.....	12,511	...	12,511	...	12,511	20	12,531
	Jalantra	53	...	...	...	12,090	...	...	.....	12,090	...	12,090	...	12,090	1,270	13,360
	Total...	551	17,163	35,954	35,750	2,09,220	1,274	1,897	74,187	2,46,981	...	2,46,981	7,669	2,39,312	6,700	2,46,012
Godavery ...	Lakkavaram ...	7	4,018	5,789	751	2,722	...	...	4,769	8,511	...	8,511	391	8,120	77	8,197
Madras ...	Uttukaudu ...	1	160	347	415	1,951	2	12	577	2,310	133	2,443	283	2,160	75	2,235
Tanjore ...	Rovempettah ...	9	3	6	275	2,036	50	174	328	2,276	5	2,281	...	2,281	5,843	8,124
Madura ...	Bodinaiknoor ...	11	17,826	19,305	17,773	3,106	6,422	24,406	43,500	43,500	...	43,500	2,188	41,312	4,980	46,292
	Neikaraputty ...	6	6,609	4,159	2,859	1,036	2,787	8,337	10,052	10,052	...	10,052	2,351	7,701	1,889	9,590
	Total...	17	24,435	23,464	20,859	3,336	9,209	32,903	53,552	53,552	...	53,552	4,539	49,013	6,869	55,882
Coimbatore...	Andiputty ...	8	14,880	12,098	635	213	815	15,236	15,565	...	...	13,568	2,367	11,201	409	11,610
Grand Total...		592	60,689	77,658	62,316	2,35,523	1,291	1,28,110	1,27,108	3,27,336	138	3,27,474	15,245	3,12,087	19,973	3,32,060

No. 3.—General Abstract of the whole Revenue demand of the Estates under management for Fusly 1273.

Districts.	Estates.	Land Revenue. Ryotwar.	Village rent.	Amani, or division of produce.	Shrotriem Jodi.	Total.	Extra Revenue.	Grand Total.
1	2	3	4	5	6	7	8	9
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ganjam ...	Purlah Kimedy	2,08,005	1,775	.....	12,750	2,22,530	1,463	2,23,993
	Beredy	12,116	5,950	.....	157	18,223	591	18,814
	Barwah	12,531	1,130	.....	...	13,661	269	13,930
	Jalantra	13,360	3,927	.....	853	18,140	238	18,378
	Total...	2,46,012	12,782	.....	13,760	2,72,554	2,561	2,75,115
Vizagapatam	Chemudu... ...	.....	7,922	.....	238	8,160	...	8,160
Godavery.....	Lakkavaram ...	8,197	488	.....	...	8,685	156	8,841
Madras ...	Uttukaudu ...	2,235	...	.....	...	2,235	...	2,235
	Erungadukottah	.....	...	2,281	...	2,281	...	2,281
	Luttoor	.....	...	2,841	...	2,841	...	2,841
	Total...	2,235	...	5,122	...	7,357	...	7,357
Tanjore ...	Rovempettah ...	8,124	1,505	.....	322	9,951	187	10,138
	Poliavanam ...	.....	7,638	.....	588	8,226	502	8,728
	Total...	8,124	9,143	.....	910	18,177	689	18,866
Madura ...	Sauptoor... ...	.....	...	29,354	21	29,375	155	29,530
	Bodinaicknoor..	46,292	1,087	.....	...	47,379	...	47,379
	Neikaraputty...	9,590	7,912	16,192	...	33,694	87	33,781
	Total...	55,882	8,999	45,546	21	1,10,448	242	1,10,690
Tinnevelly.	Mannarcottah..	.....	...	11,395	...	11,395	80	11,475
	Oorkad	.....	...	40,261	...	40,261	173	40,434
	Total...	.....	...	51,656	...	51,656	253	51,909
Coimbatore ...	Andiputty ...	11,610	...	.....	...	11,610	534	12,144
Malabar... ...	Nelialam... ...	.....	637	.....	...	637	...	637
	Grand Total...	3,32,060	39,971	1,02,324	14,929	4,89,284	4,435	4,93,719

No. 4.—Statement shewing the Demand, Collection and Balance of the whole Revenue of the Estates under management for Fusly 1273.

Districts.	Estates.	Demand for Fusly 1273.			Collections to the close of Fusly 1273.		Arrears remitted.	Balance to the close of Fusly 1273.			Subsequent collections and remissions.	Balance.
		Arrears.	Current.	Total.	Arrears.	Current.		Arrears.	Current.	Total.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14
Ganjam	Purlah Kimedy	110	2,23,993	2,24,103	51	2,23,782	2,23,833	32	27	211	238	106	132
	Beredy	5,023	18,814	23,837	1,350	18,573	19,923	3,227	446	241	687	110	577
	Barwah	248	13,930	14,178	243	13,160	13,423	2	3	750	753	231	522
	Jalantra	1,955	18,378	20,333	465	16,053	16,518	.....	1,490	2,325	3,815	288	3,527
	Total	7,336	2,75,115	2,82,451	2,109	2,71,588	2,73,697	3,261	1,966	3,527	5,493	735	4,758
Vizagapatam	Chemudu	.....	8,160	8,160	.....	8,053	8,053	.....	.....	107	107	10	97
Godavery	Lakkavaram	101	8,841	8,942	81	8,831	8,912	.....	20	10	30	3	27
Madras	Uttukaudu	691	2,235	2,926	691	737	1,428	.....	.....	1,498	1,498	1,498	.....
	Erungadukottah	1,284	2,281	3,565	896	1,107	2,003	.....	388	1,174	1,562	499	1,063
	Luttoor	1,499	2,841	4,340	1,499	622	2,121	.....	.....	2,219	2,219	2,180	39
	Total	3,474	7,357	10,831	3,086	2,466	5,552	.....	388	4,891	5,279	4,177	1,102
Tanjore	Royempettah	2,137	10,138	12,275	465	9,596	10,061	1,564	108	542	650	559	91
	Poliavanam	2,524	8,728	11,252	791	8,445	9,236	410	1,323	283	1,606	218	1,388
	Total	4,661	18,866	23,527	1,256	18,041	19,297	1,974	1,431	825	2,256	777	1,479
Madura	Sauptoor	16,050	29,530	45,580	13,024	19,070	32,094	1,715	1,311	10,460	11,771	9,504	2,267
	Bodinaicknoor	28,297	47,379	75,676	27,666	30,943	58,609	461	170	16,437	16,606	8,288	8,318
	Neikaraputty	31,467	33,781	65,248	16,417	17,027	33,444	896	14,154	16,754	30,908	5,956	24,952
	Total	75,814	1,10,690	1,86,504	57,107	67,040	1,24,147	3,072	15,635	43,651	59,285	23,748	35,537
Tinnevelly	Mannarcottah	244	11,475	11,719	86	11,463	11,549	.....	158	12	170	.....	170
	Oorkad	23,792	40,434	64,226	17,370	19,122	36,492	.....	6,422	21,312	27,734	9,359	18,375
	Total	24,036	51,909	75,945	17,456	30,585	48,041	.....	6,580	21,324	27,904	9,359	18,545
Coimbatore	Andiputty	9	12,144	12,153	9	12,144	12,153	.....	.....	.....	.....	.....	.....
Malabar	Nelialam	.....	637	637	.....	601	601	.....	.....	36	36	.....	36
	Grand Total	1,15,431	4,93,719	6,09,150	81,104	4,19,349	5,00,453	8,307	26,020	74,370	1,00,390	38,809	61,581

No. 5.—Financial Statement of Receipts and Charges of the

Districts.	Estates.	Amount of credit at the end of Fusly 1272.			Income in Fusly	
		Cash.	Company's paper.	Total.	Collection within the Fusly as in Column 8 of Statement No. 4.	Interest on funds invested, and rent of houses and other incomes.
1	2	3	4	5	6	7
Ganjam ...	Purlah Kimedy ...	58,305	9,64,300	10,22,605	2,23,833	625
	Beredy	5,758	.....	5,758	19,923	13
	Barwah	12,997	.....	12,997	13,423	.....
	Jalantra	15,278	.....	15,278	16,518	335
	Total...	92,428	9,64,300	10,56,728	2,73,697	973
Vizagapatam.	Chemudu	288	.....	288	8,053	.....
Godavery ...	Lakkavaram ...	6,632	9,000	15,632	8,912	50
Madras ...	Uttukaudu... ...	1,415	.....	1,415	1,428	.....
	Erungadukottah	1,449	2,000	3,449	4,124	.....
	Luttoor					
	Total...	2,864	2,000	4,864	5,552	.....
Tanjore ...	Royempettah ...	5,046	.....	5,046	10,061	227
	Poliavanum... ...	2,208	3,400	5,608	9,236	216
	Total...	7,254	3,400	10,654	19,297	443
Madura ...	Sauptoor	21,396	1,14,200	1,35,596	32,094	4,768
	Bodinaicknoor ...	44,041	.....	44,041	58,609	2,838
	Neikaraputty ...	6,382	13,500	19,882	33,444	2,474
	Total...	71,819	1,27,700	1,99,519	1,24,147	10,080
Tinnevelly.	Mannarcottah ...	8,717	43,500	52,217	11,549	1,148
	Oorkad	2,763	.....	2,763	36,492	13,703
	Total...	11,480	43,500	54,980	48,041	14,856
Coimbatore ...	Andiputty... ...	6,130	.....	6,130	12,153	.....
Malabar ...	Nelialam	163	.....	163	601	3,613
	Grand Total...	1,99,058	11,49,900	13,48,958	5,00,453	30,015

Estates under management for Fusly 1273.

1273.		Charges.				
Total.	Total of Columns 5 and 8.	Establishment and Saderwarid.	Maramut expenditure	Peishcush.	Government commission for the management.	Total management and Peishcush.
8	9	10	11	12	13	14
2,24,458	12,47,153	41,340	45,773	82,529	..	1,69,642
19,936	25,694	1,001	569	4,500	...	6,070
13,423	26,420	603	1,224	7,800	...	9,627
16,853	32,131	1,248	687	7,000	...	8,935
2,74,670	13,31,398	44,192	48,253	1,01,829	...	1,94,274
8,053	8,341	37	...	5,000	120	5,157
8,962	24,594	738	678	4,859	111	6,386
1,428	2,813	130	...	583	...	713
4,124	7,573	410	2,250	275	...	2,935
5,552	10,416	540	2,250	858	...	3,648
10,288	15,334	382	...	2,794	132	3,308
9,452	15,960	136	...	3,768	128	4,032
19,740	30,394	518	...	6,562	260	7,340
36,862	1,72,458	1,312	1,631	8,813	1,140	12,896
61,447	1,05,488	1,857	320	15,847	402	17,926
35,918	55,800	921	...	16,081	303	17,305
1,34,247	3,33,746	4,090	1,951	40,241	1,845	48,127
12,697	64,914	817	222	5,072	109	6,280
50,200	52,903	2,084	335	15,566	339	18,324
62,897	1,17,877	2,901	557	20,638	508	24,604
12,153	18,283	162	...	5,166	203	5,531
4,214	4,377	80	...	643	...	723
5,39,468	18,79,426	53,258	53,689	1,85,796	3,047	2,95,790

No. 5.—Financial Statement of Receipts

Districts.	Estates.	Charges.—(Con			
		Maintenance and education of the Minor.	Allowance for the other members of the family.	Payment of debts.	Other miscellaneous disbursements.
		15	16	17	18
Ganjam ...	Purlah Kimedy ..	32,850	4,024	.....	3,375
	Beredy	4,050	1,240	.....	739
	Barwah	1,400	.....	1,432	246
	Jalantra	800	.....	.....	889
	Total..	39,100	5,264	1,432	5,249
Vizagapatam.	Chemudu	396	522	1,178	108
Godavery ...	Lakkavaram ...	.....	.....	.....	375
Madras ...	Uttukaudu	.....	.....	.....	23
	Erungadukottah Luttoor ... ...}	600	480	206	322
	Total...	600	480	206	345
Tanjore ...	Rovempettah ...	506	.....	7,182	517
	Poliaranam... ..	390	503	3,373	355
	Total...	896	503	10,555	872
Madura ...	Sauptoor	1,105	865	.....	8,788
	Bodinaicknoor ...	4,690	.....	.....	5,886
	Neikaraputty ...	4,194	.....	.....	4,328
	Total...	9,989	865	.....	19,002
Tinnevelly.	Manarcottah ...	713	618	.....	5,522
	Oorkad	3,756	.....	.....	4,766
	Total...	4,469	618	.....	10,288
Coimbatore...	Andiputty	420	360	4,896	314
Malabar ...	Nelialam	60	36	.....	49
	Grand Total...	55,930	8,648	18,267	36,602

and Charges, &c.—*(Concluded)*

cluded)		Balance to the credit of the estate.			Difference between Columns 5 and 20.	
Total Charges.	Per-centage of establishment and Saderwarid on collections.	In Company's papers.	In Cash.	Total.	Increase.	Decrease.
19.	20	21	22	23	24	25
2,09,891	18·1	9,64,300	72,962	10,37,262	14,567	...
12,099	5·0	10,000	3,595	13,595	7,837	...
12,705	4·5	12,500	1,215	13,715	718	...
10,624	7·4	17,500	4,007	21,507	6,229	...
2,15,319	...	10,04,300	81,779	10,86,079	29,351	...
7,361	0·4	...	980	980	692	...
6,761	8·3	9,000	8,833	17,833	2,201	...
733	9·1	2,000	107	2,107	692	...
4,543	9·9	2,000	1,030	3,030	...	419
5,279	...	4,000	1,137	5,137	692	419
11,513	3·7	...	3,821	3,821	...	1,225
8,653	1·4	3,400	3,007	6,407	799	...
20,166	...	3,400	6,828	10,228	799	1,225
23,654	3·5	1,14,200	34,604	1,48,804	13,208	...
28,502	3·0	...	76,986	76,986	32,945	...
25,827	2·5	13,500	16,473	29,973	10,091	...
77,983	...	1,27,700	1,28,063	2,55,763	56,244	...
13,133	6·4	41,600	7,181	51,781	...	436
26,846	4·1	...	26,117	26,117	23,354	...
39,979	...	41,600	33,298	77,898	23,354	436
11,521	1·3	...	6,762	6,762	632	...
868	0·2	...	3,509	3,509	3,316	...
4,15,237	...	11,93,000	2,71,189	14,64,189	1,17,311	2,080

G

No. 6.—Comparative Statement of Demand, Collection and Charges of the

DISTRICTS.	Estates.	DE			
		Land Revenue.		Sundry Sources.	
		Fusly 1272.	Fusly 1273.	Fusly 1272.	Fusly 1273.
1	2	3	4	5	6
Ganjam...	Purlah Kimedy	2,18,782	2,22,530	1,334	1,463
	Beredy	17,156	18,223	1,633	591
	Barwah	13,686	13,661	250	269
	Jalantra	18,926	18,140	243	238
	Total...	2,68,550	2,72,554	3,440	2,561
Vizagapatam	Chemudu	7,218	8,160	.....	.....
Godavery	Lakkavaram...	8,723	8,685	27	156
Madras	Uttukaudu	1,669	2,235	.....	.....
	Erungadukottah ...	4,076	5,122	.....	.....
	Luttoor				
	Total...	5,745	7,357	.....	.....
Tanjore	Royempettah	8,882	9,951	42	187
	Poliavanam...	8,196	8,226	499	562
	Total...	17,028	18,177	541	689
Madura	Sauptoor	31,124	29,375	94	155
	Bodinaicknoor	43,889	47,379	560	.....
	Neikuraputty	33,814	33,694	489	87
	Total...	1,08,827	1,10,448	1,143	242
Tinnevelly	Mannarcottah	12,684	11,395	74	80
	Oorkad...	35,515	40,261	4,684	173
	Total...	48,199	51,656	4,758	253
Coimbatore	Andiputty	11,119	11,610	315	534
Malabar	Nelialam	468	637	.....	.....
	Grand Total...	4,75,877	4,89,284	10,224	4,435

Proceedings of the Madras Government, Revenue Department, 3rd July 1865.

Estates under management between Fuslies 1272 and 1273.

MAND.				COLLECTIONS.			
Total.				Land Revenue.		Sundry Sources.	
Fusly 1272.	Fusly 1273.	Increase.	Decrease.	Fusly 1272.	Fusly 1273.	Fusly 1272.	Fusly 1273.
7	8	9	10	11	12	13	14
2,20,116	2,23,993	3,877	.....	2,18,705	2,22,319	1,333	1,463
18,789	18,814	25	.....	15,417	17,982	1,634	591
13,916	13,930	14	.....	13,440	12,911	239	269
19,169	18,378	.....	791	17,816	15,815	243	238
2,71,990	2,75,115	3,916	791	2,65,408	2,69,027	3,449	2,561
7,218	8,160	942	.....	7,218	8,053	.....	.....
8,750	8,841	91	.....	8,622	8,675	27	156
1,669	2,235	566	.....	977	737	.....	.....
4,076	5,122	1,046	.....	1,282	1,729	.....	.....
5,745	7,357	1,612	.....	2,259	2,466	.....	.....
8,874	10,135	1,261	.....	8,424	9,499	13	87
8,695	8,728	33	.....	7,597	7,915	491	560
17,569	18,866	1,297	.....	16,021	17,444	504	597
31,218	29,530	.....	1,688	18,127	18,968	94	102
41,449	47,379	2,930	.....	22,882	30,913	435	.....
34,303	33,781	.....	522	16,098	16,910	489	87
1,09,970	1,10,690	2,930	2,210	57,107	66,851	1,018	189
12,758	11,475	.....	1,283	12,577	11,383	74	80
40,199	40,434	235	.....	15,974	18,919	3,481	173
52,957	51,909	235	1,283	28,551	30,332	3,555	253
11,434	12,144	710	.....	11,425	11,610	.....	534
468	637	169	.....	468	601	.....	.....
4,86,101	4,93,719	11,902	4,284	3,97,179	4,15,059	8,514	4,200
	Net...	7,618					

No. 6.—Comparative Statement of Demand, Collection and Charges, &c.—*(Concluded.)*

DISTRICTS.	Estates.	COLLECTIONS.—*(Concluded.)* Total Collections.				CHARGES. Management and Pulsheush.		Other charges.		Total.			
		Fusly 1272.	Fusly 1273.	Increase.	Decrease.	Fusly 1272.	Fusly 1273.	Fusly 1272	Fusly 1273.	Fusly 1272.	Fusly 1273.	Increase.	Decrease.
		15	16	17	18	19	20	21	22	23	24	25	26
Ganjam	Purlah Kimedy... ...	2,20,038	2,23,782	3,744	.....	2,03,288	1,69,612	1,64,731	40,249	3,68,019	2,09,891	.....	1,58,128
	Beredy	17,681	18,575	1,492	.....	6,822	6,070	7,868	6,029	14,190	12,099	.....	2,091
	Barwah	13,670	13,180	.....	490	9,496	9,627	929	3,078	10,416	12,705	2,289	.....
	Jalantra	18,059	16,053	.....	2,006	10,277	8,935	4,053	1,689	14,330	10,621	.....	3,706
	Total...	2,69,448	2,71,588	5,236	2,496	2,29,883	1,94,274	1,77,572	51,045	4,06,955	2,45,319	2 289	1,63,925
Vizagapatam ...	Chemudu	7,218	8,053	835	.....	5,133	5,157	1,937	2,204	7,095	7,361	265	.....
Godavery	Lakkavaram	8,619	8,831	192	.....	5,853	6,386	113	375	5,996	6,761	765	.....
Madras	Uttukaudu	977	737	.....	240	723	713	288	23	1,011	736	.....	275
	Erungadukottah	1,382	1,739	357	.....	1,933	2,935	2,913	1,608	4,876	4,543	.....	333
	Luttoor												
	Total...	2,359	2,466	317	240	2,656	3,648	3,231	1,631	5,887	5,279	.....	608
Tanjore	Reyempettah	8,487	9,596	1,139	.....	3,367	3,308	13,413	8,205	16,780	11,513	.....	5,267
	Poliavanam	8,088	8,445	357	.....	4,099	4,032	4,474	4,621	8,573	8,653	80	.....
	Total...	16,525	18,041	1,516	.....	7,436	7,340	17,917	12,826	25,353	20,166	80	5,267
Madura	Sauptoor	18,221	19,070	849	.....	11,163	12,696	8,016	10,758	19,179	23,654	4,475	.....
	Bodinaicknoor	23,317	30,943	7,626	.....	15,826	17,926	1,372	10,576	17,198	28,502	11,304	.....
	Neikaraputty	16,587	17,027	440	.....	17,715	17,305	11,419	8,522	29,161	25,827	.....	3,337
	Total...	58,125	67,040	8,915	.....	44,731	48,127	20,807	29,856	65,541	77,983	15,779	3,337
Tinnevelly	Mannarcottah	12,651	11,463	.....	.....	6,472	6,280	7,765	6,853	14,237	13,133	.....	1,104
	Oorkad	19,155	19,122	.....	1,188	16,295	18,324	4,834	8,522	21,129	26,846	5,717	.....
	Total...	32,106	30,585	.....	333	22,767	24,604	12,599	15,375	35,366	39,979	5,717	1,104
Coimbatore ...	Andiputty	11,425	12,144	719	1,521	5,872	5,531	5,919	5,990	11,821	11,521	.....	300
Malabar	Nelialam	463	601	133	.....	546	723	113	145	659	868	209	.....
	Grand Total...	4,05,723	4,19,349	17,883	4,257	3,21,355	2,95,790	2,40,318	1,19,447	5,64,673	4,15,237	25,105	1,74,541
			Net...	13,626	.....							Net...	1,49,436

11

No. 34. ORDER THEREON, 3rd July 1865, No. 1,515.

Miscellaneous.

1. The form of the above report is a very great improvement on that adopted in previous years, and exhibits the position of each Estate so clearly as to render it altogether unnecessary for the Government to make any detailed analysis of the Court's administration.

2. Generally the Government consider that this was very satisfactory in the year under report. The interests of the Court's wards appear to have been well cared for; their rents realized with considerable punctuality; their debts reduced so far as means allowed; their surplus assets well employed or properly invested.

3. Except in one case in which further explanation has been called for, the Government dues seem to have been punctually discharged.

4. The Government have recently reviewed the Court's arrangements for the education of their wards, but they note that it is contemplated to secure the services of an efficient English tutor for the Barwa and Beredy Minors at Ganjam, who are now studying at Berhampore Zillah School, and at the Onslow Institution; that the Chemudu Minor at the Vizagapatam Anglo-Vernacular School is receiving as good an education as his income will permit, and as his mental faculties can appreciate; that the Lukkavaram Minor is doing well at the Ellore Government School; that the Utakadu Minor at the Madras Normal School is giving satisfaction; that the arrangement made by the Collector for the Royempetta Minor, lately noticed by Government, appears to have been sanctioned by the Court; that the Poliavanam Minor, at the Puttukotta Talook School, is well reported of; that the reports of the Sauptoor Minor's progress at the Combaconum School are improving; that the Collector's special attention has been directed to the education of the Neikaraputty Minor, who has been lately placed at the Pulni School; and the same in the case of the Adiputty Minor at the Coimbatore School; and that the Nelialam Minor appears to be receiving as good an education as the very limited income of the Estate will permit.

5. With one exception the other Minors are either infants or imbecile; the exception being in the case of the Oorkad family in Tinnevelly, to which the late Collector does not appear to have paid the attention that was needed in the eighteen months that the Estate had been in ward at the date of the report. The Court have called on the Acting Collector to report fully on the case, and the Government rely on their making the best arrangements that circumstances will permit.

6. The Government recently ordered the transfer of the Royempetta minor in Tanjore, from the Vellum Mission School to the Combaconum School; but the circumstances of the Estate, as described by the Court, seem to be so seriously involved that the Government doubt whether the expense involved in the arrangement ordered by them, may not be more than the income can bear. It will be open to the Court to propose any other arrangement which they may deem preferable in sending up the report on the case lately called for.

7. The minor points in the Court's report which have attracted the attention of Government are noticed below.

Paragraph 6.

8. The delay in communicating the Accounts Current of the invested capital under the Court's more direct control, must be very carefully guarded against in future. The Government attach much importance to this point.

Paragraph 15.

9. The Government understand that the arrangement for the maintenance of the late Zemindar's widow, mentioned in this paragraph, is merely the continuance of a former assignment, and not a fresh grant of a Jaghire by the Court of Wards,

as expressed in the report. It is scarcely necessary to remark that such a grant would be beyond their competence, although a temporary arrangement of the kind might be within their powers, and occasionally desirable.

Paragraph 25.

10. No mention is made in this case of any balance being in hand at the commencement of the year; but from the Appendix it appears that about one-half of the so-called receipts was a balance at credit of the Estate at the close of the preceding year. This cannot properly be termed a receipt of the year.

Paragraph 29.

11. The Court should require full explanation of the failure in this case to pay the Government demand against the Estate in full in the year.

Paragraph 33.

12. The proposal to sub-divide the "Peishkush" column in the accounts, so as to shew payment of permanent Peishkush and Government dues other than such Peishkush separately, is approved.

Paragraphs 50 and 60.

13. The practice of allowing a large balance on account of the sale produce of rents received in kind to remain outstanding must be carefully guarded against, as likely to prove seriously injurious to the interests of the minor proprietors.

14. In conclusion, the Government remark with satisfaction the attention that has been paid to freeing the Estates from debt, and realizing debts due to them.

15. The first measure is very important for the prosperity of the interests committed to the Court's charge; the last, though of comparatively minor importance in most cases, is still one that should be carefully attended to, lest the interests of the minors should be sacrificed by the lapse of time bringing the claim within the scope of the Statute of Limitations.

16. The Government trust the report for the Fusly now about to close will reach them at an earlier date than has the present one.

(Signed) W. HUDLESTON,
Acting Secretary to Government.

No. 7,985.

PROCEEDINGS OF THE COURT OF WARDS, dated 13th December 1864.

Read the following letter from V. H. L'EVINGE, Esq., Collector of Madura, to W. HUDLESTON, Esq., Secretary to the Court of Wards, dated 22nd September 1864, No. 267:—

1. In reporting on the settlement of the Minor Estates under the management of the Court of Wards for Fasli 1273 (A. D. 1863-64). I have the honor to submit the usual explanatory statements, as per the list enclosed.

2. The settlement of Sapatur was made by myself; and that of Neikarapatti and Bodinaikenur by the Sub-Collector, Mr. Vans Agnew, and the Acting Sub-Collector, Mr. Hutchins, respectively.

3. The settlement of the three Estates was conducted on the same principles as were observed in the last Fasli.

4. The villages composing the several Estates underwent no change during the year under report either in their number or tenure, but the Panai or private lands of the Sapatur Minor, which were up to the last year under the care of his late mother Vellabo nachi Ammal, were taken this year under the Court's management in reference to the marginal correspondence*. The said

* To the Court of Wards, 31st March 1863, No. 2,964.
From Do. 19th May 1863, No. 2,964.

farm of the Minor consists of the land shown below:

		Extent. Acres.	Tirwah. Rs.
Nunjah. Settled Paying	in kind	22	0 0 0
	money assessment	136	795 0 0
		5	15 5 9
Nunyamel Punjah		468	634 9 11
Punjah...		0	32 0 0
Tree Tax		631	1,476 15 8

5. Having reason to believe that the accounts of cultivation kept by the Bodinaikenur Kurnums were not correct, I thought it necessary to appoint certain temporary Gumastahs to measure the cultivation of the Estate for the Fasli under review, who accordingly measured it with great care, and prepared the cultivation returns as accurately as can be expected under the circumstances of the Estate, for which no accounts were regularly kept during the management of the deceased Zemindar, containing the necessary informations as to the lands cultivated in former years, as I observed in my last report.

6. As I described in my report on the settlement of the Government Taluks for Fasli 1273, the season in the Estates was, on the whole, unfavorable for agriculture, which resulted in a decrease in the Punjah in the Sapatur, and in the Nunjah cultivation in the Neikarapatti Estates, though there is an apparent increase in the wet and dry cultivation of Bodinaikenur, which is chiefly attributable to the extent of cultivation being more correctly carried to the accounts this year than was the case in the last.

7. The Estates having Ryotwar villages are Bodinaikenur and Neikarapatti, the cultivation of which is shown below in comparison with that of the last year:—

		Fasli 1272.		Fasly 1273.		Increase.		Decrease.	
		Land Acres.	Asst. Rupees.	Acres.	Rs.	Acres.	Rs.	Acs.	Rs.
Dry ...	Bodinaikenur	15,352	17,108	17,826	19,305	2,474	2,197	...	...
	Neikarapatti	5,482	3,589	6,609	4,159	1,127	570	...	...
	Total	20,834	20,697	24,435	23,464	3,601	2,767	...	...
Wet ...	Bodinaikenur	3,881	17,115	4,080	17,773	199	658	...	...
	Neikarapatti	923	3,182	912	3,106	...	...	11	76
	Total... ...	4,804	20,297	4,992	20,879	199	658	11	76
Garden.	Bodinaikenur	2,566	6,517	2,500	6,423	...	...	66	94
	Neikarapatti	1,008	2,889	1,036	2,786	28	...	...	103
	Total... ...	3,574	9,406	3,536	9,209	28	...	66	197
Grand Total...	Bodinaikenur	21,799	40,740	24,406	43,501	2,607	2,761	...	...
	Neikarapatti	7,413	9,660	8,557	10,052	1,144	392	...	...
	Total... ...	29,212	50,400	32,963	53,553	3,751	3,153	...	...

8. Subtracting the sundry remissions, and the deduction on account of the wages of the Village Officers amounting to Rupees 4,539, and adding the ready-money collections of Rupees 6,869, the Ryotwar demand of the year on account of the two Estates amount to Rupees 55,883, the net increase above the last year being Rupees 8,348.

9. The major part of the remissions occurs in the Estate of Neikarapatti, which chiefly consists of the remissions made from the Survey assessments.

10. The rent of the topes, and of the private farm of the Bodinaikenur Minor makes up the bulk of the revenue from the sundry items.

Statement No. 3.

Ryotwar...	55,883
Rent of villages	8,999
Amani, or Division of produce	45,546
Quit-Rent of the Inam villages	21
Extra Revenue	242
	1,10,691

11. The abstract inserted in the margin shows the whole revenue demand for the several Estates, both on account of Land and Sundry Sources, amounting to Rupees 1,10,691.

12. A comparison between the demand of the Fasli under review with that of the past year, in each of the Estates embraced by the report, exhibits a decrease of Rupees 1,689 in the Sapatur, and of Rupees 522 in the Neikarapatti Estates; while there is an increase of 2,930 in the Bodinaikenur Zemindary.

13. The decrease in the former two Estates is mainly owing to the unfavorableness of the season.

14. The chief cause of the increase in the Bodinaikenur Estate which is under Ryotwar tenure, is the result of the cultivation of the Zemindary being more correctly carried to the accounts of this year than in the last Fasli, as I observed in paragraph 6.

15. The details of the settlement of the Amani branch of revenue are as follows:—

	Names.	Fasli 1272. Extent.	Zemindar's share of produce.	Tax, &c.	Fasli 1273. Extent.	Zemindar's share of produce.	Tax, &c.,
Sapatur.	Dry.	Acres. 17,267	Cottahs. ...	Rupees. 19,771	Acres. 16,263	Cottahs. ...	Rupees 18,792
	Wet paying in kind	701	1,528	5,921	877	1,541	6,411
	Do. do. in money	217	...	1,260	153	...	844
	Nunjah mail Poonjah paying in kind	...	...	...	...	...	...
	Do. do. in money	77	...	278	77	...	208
	Total Nunjah...	995	1,528	7,459	1,107	1,541	7,463
	Garden	53	...	933	44	...	843
	Total..	18,315	1,528	28,163	17,414	1,541	27,098
	Add Fasal and Teerwah Jastee.	...	...	815	...	...	434
	Total..	...	...	28,978	...	...	27,532
	Deduct remission	...	...	469	...	...	542
	Remainder	...	...	28,509	...	...	26,990
	Add Sundry Items	...	...	2,680	...	...	2,449
	Grand Total...	...	...	31,189	...	...	29,439
	Deduct pay of the Patta Manaigars, &c,...	...	...	86	...	...	86
	Net Amount	...	...	31,103	...	...	29,353
			Salagaies.			Salagaies.	
Naikarapatti.	Paddy	1,219	2,563	14,769	1,010	1,858	15,344
	Grains	163	245	1,413	112	136	673
	Chillies		6	10	...	...	...
			Bundles.			Bundles.	
	Tobacco		1,700	170	...	...	...
	Straw	...	2,388	298	..	1,400	175
	Plantain, Cocoanut, &c. ..	...	...	...	...	...	...
		1,382	...	16,660	1,122	...	16,192

16. The Demand Collection and Balance of Sapatur is shown hereunder:—

	Arrears.	Current.	Total.
Demand	16,049 8 4	29,530 2 3	45,579 10 7
Collection up to August...	13,153 10 5	28,443 15 1	41,597 9 6
Balance...	2,895 13 11	1,086 3 2	3,982 1 1
Remission...	1,715 2 10	... ...	1,715 2 10
Balance	1,180 11 1	1,086 3 2	2,266 14 3

17. The current balance, it will be observed, is trifling in comparison with that at the corresponding period in the last year. It is due by the Paddy Contractors, and is in the course of realization.

18. I beg to append a classified abstract of the old arrears.

Faslies.	Recoverable.	Doubtful.	Irrecoverable.	Total.
1264	... ...	51 15 9	25 1 0	77 0 9
1265	7 3 5	79 14 11	... ...	87 2 4
1266	8 4 5	66 3 2	... ...	74 12 7
1267	9 15 2	57 14 6	... ...	67 13 8
1268	... ...	62 14 11	... ...	62 14 11
1269	4 12 3	73 13 4	... ...	78 9 11
1270	90 7 1	68 6 10	... ...	158 13 11
1271	109 3 8	98 3 2	27 15 2	235 6 0
1272	187 6 3	84 4 3	66 6 10	338 1 4
Total...	417 4 3	643 15 10	119 7 0	1,180 11 1

19. The recoverable portion of the arrears will soon be realized.

20. The doubtful balance is connected with long standing boundary disputes between certain villages of the Estate, and some of the Government villages in the Terumungalum Taluk in this, and some in the Strevelliputtoor Taluk, in the Tinnevelly District.

21. Measures have been taken for their early disposal, and it is hoped that they will be shortly settled.

22. I beg the Court's sanction to write off the irrecoverable balance, amounting to 119 7 0, under the following circumstances,

	Rs.	A.	P.
Tax charged at higher than the usual rate on a certain land in Fasli 1264... ...	25	1	0
Value of the wastage of paddy, &c.,...	94	6	0
Total...	119	7	0

23. The Demand Collection and Balance of the Bodinaikenur Estate are exhibited below:—

	Arrears.	Current.	Total.
Demand	28,297 15 11	47,379 5 0	75,677 4 11
Collection up to August	27,666 7 1	39,231 11 7	66,898 2 8
Balance	631 8 10	8,147 9 5	8,779 2 3
Remission...	461 1 5	... ...	461 1 5
Balance...	170 7 5	8,147 9 5	8,318 0 10

24. The current balance is owing to the late period when the Settlement was made, occasioned by the examination of the cultivation, and the preparation of the accounts. It is in the course of collection, and expected to be early realized.

25. Of the arrears, amounting to Rupees 170-7-5, Rupees 166-5-0 consists of the following items:—

	Rs.	A.	P.
Value of the paddy, &c., recently sold due by the purchasers which will soon be collected	105	8	0
Amount of Revenue collected and embezzled by a Nattamgar, which is expected to be shortly realized.	56	5	10
Tax due by a certain Ryot who is called upon to pay the same soon...	4	7	2
Total...	166	5	0

And the remaining sum of Rupees 4-2-5 is requested to be struck off the accounts as it is irrecoverable, being the value of the cardamoms sold to the Travancore State entered in the accounts in excess of the price actually due.

26. The following abstract exhibits the Demand Collection and Balance of the Neikarapatti Estate:—

	Arrears.	Current.	Total.
Demand	31,467 0 11	33,781 5 7	65,248 6 6
Collection up to August	17,107 0 1	22,292 10 7	39,399 10 8
Balance	14,360 0 10	11,488 11 0	25,848 11 10
Remission	896 2 8	... ...	896 2 8
Balance... ...	13,463 14 2	11,488 11 0	24,952 9 2

* In his report (copy is herewith enclosed).

27. As regards the current balance, the Sub-Collector states* that a greater portion of the balance is the value of Paddy in store, which has been sold and not yet paid for. It will be collected according to the terms of engagement.

28. The Sub-Collector has taken steps for the speedy realization of the remainder.

29. He has also held a careful scrutiny into the arrears of the former years, and classified them as shown below:—

Faslis.	Recoverable.	Doubtful.	Irrecoverable.
... ...	... ...	357 3 11	6,572 4 0
Up to Fasli 1268	134 10 9	447 8 11	245 11 4
" 1269	697 10 11	9 1 11	177 15 8
" 1270	2,422 9 2	33 0 0	212 11 2
" 1271	1,373 4 2	... ...	780 2 3
" 1272	4,628 3 0	816 14 9	7,988 12 5

30. For a sum of Rupees 1,016, of the recoverable arrears, decrees have been obtained from the Courts, and application will be made for processes for its recovery.

The Sub-Collector promises to adopt the necessary measures for the collection of the remainder.

31. The doubtful arrears are chiefly those for the recovery of which suits should be lodged in the Civil Courts. Measures have been taken for filing them.

32. Under the circumstances set forth by the Sub-Collector, I am satisfied that the recovery of Rupees 7,988-12-5 composing the irrecoverable class is hopeless, and request the Court's sanction for its remission.

33. The necessary remarks on the Settlement, and the Demand Collection and Balance of the revenue having been made, I now beg to notice the general financial result of the Estates.

34. The subjoined abstract shows the balance standing to the credit of each Estate at the end of the Fasli under review, from which the Court will observe, with satisfaction, that the several Estates have annually an increasing balance to their respective credits.

	In cash.	In Company's Paper.	Total.
... ...	34,603	1,14,200	1,48,803
Sapatur	76,987	...	76,987
Bodinaikenur	16,473	13,500	29,973
Neikarapatti			

35. I purpose to invest in Company's paper, Rupees 10,000 for Sapatur, Rupees 5,000 for Neikarapatti, and Rupees 20,000 for Bodinaikenur.

36. The Peishcush due to the Government by the several Estates was fully paid.

37. The total charges of the Estates, in the year under notice, are shown below:—

	Fasli 1272.	Fasli 1273.	Increase.	Decrease.
Sapatur	19,178 12 9	23,654 6 3	4,475 9 6	... ...
Bodinaikenur	17,198 8 10	28,501 12 2	11,303 3 4	... ...
Neikarapatti	29,165 6 8	25,827 8 4	... ...	3,337 14 4

38. The increase in the charges of the Sapatur Estate is mainly owing to the payment of Rupees 7,500 for the celebration of the marriages of the Minor's sisters.

39. The principal causes of the increase in the Bodinaikenur charges are, the disbursement of the allowance to the family of the Minor, and of the pay to the establishment for a longer period this year than in the preceding one, and the payment of the Devastanum allowance for a portion of Fasli 1272, and for the whole Fasli 1273 in this year, while nothing was paid in the last.

40. The decrease in the charges of Neikarapatti has been explained by the Acting Sub-Collector in paragraphs 17 to 20 of his Report.

41. I beg to send a short statement showing the amount of commission due to Government on account of the management of the several Estates for the Fasli under report.

42. From the Enclosure B to Statement No. 5, the Court will perceive that the debts due to the Bodinaikenur Estates amounted at the beginning of the Fasli under notice, to Rupees* 2,774-4-0, of which Rupees 424-4-0 were entered as due by the Zemindar of Tavaram under a bond executed in February 1817. The Zemindar being called upon to pay the same denied his liability, which circumstance was reported to the Court in my letter of 19th December 1863, No. 304, who concurred in my opinion that no action should be taken in the matter. I have therefore deducted the sum from the amount of the debts as shown in column 5 of the enclosure.

* Excluding the interest.

43. The remainder of the debts, viz., Rupees 2,350, is due by one Veerasawmy Naik who also executed on stamp paper an agreement on the 25th September 1863, promising to pay the sum within two months, which having expired I will take immediate steps for its recovery.

44. The Acting Sub-Collector speaks of the debts owing to the Neikarapatti Estate in paragraphs 23 to 25 of his Report.

45. I concur with him in considering the sum of Rupees 3,222-9-0 to be irrecoverable under the reasons given by him, and so approve of his disposal of that portion of the debt.

46. The Minor of Sapatur is prosecuting his studies in the Provincial School at Combaconum, whose progress will be reported by the Collector of Tanjore agreeably to the instructions of the Court conveyed in their Proceedings of 15th July 1864.

47. The Minors of Neikarapatti and Bodinaikenur live with their respective mothers at the family residence. The former has been ordered to attend the school recently opened at Palani, in reference to the Court's Proceedings of the 4th July last, No. 4,116. The latter Minor is too young to be sent to school.

48. In reference to paragraph 2 of the Government Order, dated the 11th July last, No. 1,203, communicated by the Court's Proceedings under date the 22nd idem, I cannot do better than to refer the Court to paragraph 28 of the Sub-Collector's Report where he specially notices the management and condition of the Neikarapatti Estate alluded to in the order.

49. I beg to submit, herewith, the Statement No. 9, showing the particulars of a petty estate of Jotilnaikanur in the Terumungalum Taluk in charge of the relatives of the Minor Proprietor for the Fasli under reference.

ENCLOSURE No. 1.

From A. R. HUTCHINS, Esq., Acting Sub-Collector, to V. H. LEVINGE, Esq., Collector of Madura, dated Kodikanel, 31st August 1864, No. 200.

1. I have the honor to report on the settlement of the Neikarapatti estate under the management of the Court of Wards for Fasli 1273, and to forward the prescribed Statements.

2. The settlement was made by Mr. Vans Agnew at the beginning of June 1864.

3. The state of the season in the Estate was the same as in the Government Taluk of Palany. Dry cultivation suffered a great deal from late and untimely rains. There was no rain before October 1863, to meet the wants of the Nunjah cultivation, which is the principal source of the assets of the Estate. This lateness of the season kept a large extent of land out of cultivation, and the consequence was a considerable falling off in the produce reaped.

4. There was no change in the tenure of villages forming the Estate, but a slight increase in the holdings of the minor as shown below:—

Fasli.	Acres.	Rs.	A.	P.
1272	7,020	6,901	0	0
1273	7,028	6,770	0	0
Increase	8	...	...	...
Decrease		131	0	0

Some new lands were taken up in a Government village in the year under review. But it did not however make good the decrease in the existing assessment caused by a certain remission forming part of item No. 5, annexed to paragraph 14 below, and by renting out a certain tract of land at the foot of hills, lying waste for a long time for a sum below its proper assessment, as the land could not be otherwise turned to advantage.

5. It will be noticed that the holding of the minor for Fasli 1272, entered in the preceding paragraph, differs from that in paragraph 4 of that year's report. I have to explain that the Inam granted by Government for a Chuttrum erected by the Minor's late father, which had been improperly included in the holding of the Minor of the previous year has been excluded therefrom in the year under report, and that the present report has been so drawn up as to keep correspondence with the existing state of things.

6. The settlement of the year exhibits a decrease of Rupees 522 below that of Fasli 1272. The major part of this, Rupees 468, arises under Amany settlement, and the remainder under Sundry items.

	Rs.
Fasli 1272	84,303
,, 1273	83,781

7. The result of the Amany settlement on which the Minor's income chiefly depends was as follows:—

Description of produce.	Fasli 1272.		Fasli 1273.		Increase.		Decrease.	
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
	Salagay.	Rs.	Salagay.	Rs.	Salagay.	Rs.	Salagay.	Rs.
Paddy	2,563	14,769	1,856	15,344	...	575	707	...
Grains	245	1,413	106	674	...	...	139	739
Chillies	6	10	....	...	...	...	6	10
	bundles.						bundles.	
Tobacco	1,700	170	...	...	...	...	1,700	170
Straw	2,388	299	1,400	175	...	...	988	124
Fruits	...	...	...	...	...	...	...	...
Total	...	16,661	...	16,193	...	575	...	1,043
					Net decrease			468

8. The increase in paddy is made up as shown below :—

	Rs.
Decrease in cultivation...	2,530
Do. in produce	1,544
Total decrease...	4,074
Gain by enhanced price	4,649
Net increase	575

But there was a decrease in grain and other products, owing to scanty out-turn from dry lands, and to a portion of the Minor's Punnay lands having been let out for a money rent in the year under reference.

9. This statement shows that the balance, both arrears and current, has been exceedingly large at the end of the year. The subsequent collections up to August 25th have not made much improvement therein.

10. Of the current balance, Rupees 8,725 is the value of paddy in store, which has been sold and not yet paid for. This will be collected according to the terms of the engagement. Strict orders have been issued for the speedy realization of the remainder.

11. Also in the year under report the collections have not been satisfactory, owing chiefly to the animosity entertained by the defaulting Ryots against the Minor's interests consequent on a dissension between his family and some of his influential relatives. The manager is not altogether free from blame for the backwardness in the collections. I hope however he will not be wanting in exerting greater energy. Above all these, the difficulties experienced in the way of realizing the arrears accruing previous to management are beyond remedy, and I will notice them below.

12. The annexed statement exhibits the arrears relating to a series of years.

		Arrears at the commencement of the Fasli.	Collections up to 25th August 1864.	Balance.
	Fasli.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Period of the management of Venkatasamy Naick...	1265	245 13 0	0 12 10	245 0 2
	1266	795 0 3	0 7 2	794 9 1
	1267	1,803 8 4	15 4 5	1,788 3 11
	1268	4,202 15 1	101 4 4	4,101 10 9
Total ...		7,047 4 8	117 12 9	6,929 7 11
Do. of the Civil Court's Management	1269	1,091 9 6	263 10 6	827 15 0
	1270	1,457 13 11	573 1 5	884 12 6
Total ...		2,549 7 5	836 11 11	1,712 11 6
Do. of Court of Wards ...	1271	4,154 2 3	1,485 13 11	2,668 4 4
	1272	17,716 2 7	14,562 12 2	2,153 6 5
Total ...		21,870 4 10	17,048 10 1	4,821 10 9
Grand Total ...		31,467 11 0	18,003 2 9	13,463 14 2

13. Of the arrears relating to the first period, in the Statement above, none could be easily recovered. They were traced out only from some waste cadjans with a village Shroff; no regular accounts having been kept. A little more than half, or Rupees 3,666, is said to be the tax on the land cultivated by the Minor himself. With respect to the remainder a great many objections

20

were raised against their payment. Each case was inquired into at the Jummabundy. Where there were no objections the money was collected. In the majority of cases the excuse was, that the money had already been paid to some one during the management of the Estate by Venkatasawmy Naick. If the excuse could not be trusted the cases have been rendered unfit for being sued upon by their falling under the limitation Act. In many instances the amount due by individual defaulters is insignificant. There are also cases in which only the arrears could be traced, but not the defaulters; or in other words the persons who are responsible for the arrears are not known. For it has happened that some Ryots, not being permanent residents of the Estate, cultivated the Minor's lands as under-tenants in certain years and deserted. Poverty is also one of the excuses. Instances which, had they been noticed in time to admit of an examination, would have undoubtedly been entitled for remission. Such as lands submerged, extra teerwah nominally charged but never collected, &c., do also, though rarely, come within the category. In only three individual cases it has been deemed that legal measures could be adopted, and reference has been made to your Office about them. After deducting the amount due by these three persons, which I have classed as doubtful, from the total amount of arrears up to Fasli 1268, the remainder, Rupees 6,572-4-0, I beg to recommend for remission for the reasons stated above :—

	Recoverable.	Doubtful.	Irrecoverable.
	Rs. A. P.	Rs. A. P.	Rs. A. P.
Up to Fasli 1268	... ...	857 3 11	6,572 4 0
Fasli 1269	134 10 9	447 8 11	245 11 4
„ 1270	697 10 11	9 1 11	177 15 8
„ 1271	2,422 9 2	33 0 0	212 11 2
„ 1272	1,373 4 2	... ...	780 2 3
	4,628 3 0	489 10 10	1,416 8 5
	4,628 3 0	846 14 9	7,988 12 5

14. For a sum of Rupees 1,016 of the Recoverable Arrears, decrees have been obtained from the Courts, and application will be made for processes for its recovery. Proper measures will be taken towards the realization of the remainder. The doubtful arrears form part of the subject of the draft plaints forwarded to you with my letters of the 4th July 1864, No. 136, and 15th August 1864, No. 190, and their recovery will depend upon the eventual decision of the Court if the plaints be put in.

15. As regards the irrecoverable arrears, so much of them as relate to up to Fasli 1268 has been dwelt upon in paragraph 13 above, and the remainder is also recommended for remission under the following circumstances :—

Number of years to which the arrears relate.	Amount. Rs. A. P.	
4	56 3 2	This is Teerwabjastee imposed upon certain Punjah lands by the late Kullama Naick, on the supposition that they will be cultivated as garden. The lands were never cultivated as garden, nor the excess Teerwah ever paid.
4	161 12 7	The tax on lands in the bed of Government tanks engaged, but not cultivated in consequence of the prohibition of the Revenue authorities.
3	47 10 8	Double entries through inadvertence.
4	143 7 0	This is due by forty-five individuals, who are utterly unable to pay being reduced by poverty. Some of them belonging to the class of Hill tribes having no fixed residence. Some have also deserted.

Number of years to which the arears relate.	Amount. Rs. A. P.	
4	420 4 9	This is Teerwahjastee on gardens formed at the Ryot's own expense charged by the late Kullama Naick, but never collected by him, or others who succeeded him to the management of the Estate. As it appears that Kullama Naick intended to allow the Ryots to enjoy the profits of their own improvements, it does not seem expedient that the Court of Wards should act otherwise.
1	37 5 10	This is due by a person (Subba Naick) who rented the Minors' lands in Fasli 1269, and denies his liability to the amount. The document executed by him at the time of engagement is not forthcoming. The case is also rendered unfit to be sued upon, being barred by the law of limitation.
1	549 12 5	This arises partly from the difference between the estimated value of grains and that for which they actually sold, and partly from wastage found in the paddy stored.

Column 7.

	Rs.
Fasli 1272	856
„ 1273	1,951
Increase ...	1,095

Column 10.

Fasli 1272	952
„ 1273	921
Decrease ...	31

Column 12.

Fasli 1272...	16,370
„ 1273...	1,680
Decrease ...	290

Column 16.

Fasli 1272	4,309
„ 1273	4,194
Decrease...	115

Column 18.

Fasli 1272	7,110
„ 1273	4,329
Decrease...	2,781

16. The increase in this column chiefly arises from the sale proceeds of cattle belonging to the Minor and no longer required, inasmuch as a portion of the Punnay lands was let out on a money rent.

17. This was principally owing to the disbursement of the pay to the Manager's Establishment for eleven months, in the year under report, to twelve months in the previous year.

18. The last instalment payable to the Ayagoody Zemindar was not paid within the Fasli, and this chiefly accounts for the difference.

19. The apparent decrease in the allowance for the maintenance of the Minor is only nominal. It is nothing but the difference of price between the two years of the paddy which was given to the family as part of the allowance.

20. The large decrease under Miscellaneous charges is made up by a gross decrease of Rupees 3,125 chiefly arising from reduced charges on account of private cultivation and from the absence of funeral expenses, and of any charges for the purchase of Government Promissory Notes being partly met by the increase in the following items:—

	Rs.	A.	P.
Interest paid to the Ayagoody Zemindar for default of payment of the rent according to instalments	41	0	0
Law charges	56	0	0
Extra Establishment...	237	0	0
Sundry items	10	0	0
Total...	344	0	0

21. It should be observed that the increased charge on account of extra Establishment was incurred pending the sanction of the Court of Wards, dated 20th June 1864, No. 3,780, for an increased scale of Establishment.

22. The amount to the credit of the Estate at the end of the Fasli amounts to Rupees 29,972, viz., 13,500 in Government paper, and Rupees 16,472 in cash.

23. The estate is not involved in debt. But of those due to the Minor a report was submitted at length by Mr. Vans Agnew on the 26th October 1863, and the Court of Wards* acquiesced in the propositions therein made. In the enclosure B to Statement No. 5, which exhibits the debts, the amount entered in column 5 as having been paid embraces the following items:—

* Proceedings, dated 20th June 1864, No. 3,780.

	Rs.	A.	P.
Amount actually paid	79	8	0
„ Classed as irrecoverable by Mr. Vans Agnew in his letter above quoted	1,703	8	0
Amount due by Mr. Fondclair, and considered by Mr. Vans Agnew as not fit to take any proceedings upon in his letter, 28th October 1863, which was approved of by the Court of Wards in their Proceedings of the 14th December 1863, No. 7,872...	700	0	0
Amount forming part of the sum classed as recoverable by Mr. Vans Agnew in his letter of the 26th October, but which could not be recovered under circumstances to be noticed below ..	819	1	0,
and one Salagay of Raggy.			
Total...	3,302	1	0,

and one Salagay of Raggy.

24. The last mentioned item of Rupees 819-1-0 relates to twenty bonds. Every effort was made to induce the parties to come to terms, but without effect. Almost all of them plead having discharged the debt. All the bonds are barred by the law of limitation. No benefit could be expected by their retention in the accounts. I have therefore taken the alternative of classing them as having been discharged.

25. Out of the debts unpaid at the end of the Fasli, as shown in column 6 of the Enclosure B, the large portion of 5,000 Rupees is due by Mr. Fondclair, and its settlement has been referred to an arbitration under the sanction of the Court of Wards, 14th December 1863. The arbitrators have not yet replied. The suit filed for Rupees 463-12-0 has been decided in the Minor's favor. The time for appeal has not yet expired. Efforts are being made for the settlement of the remaining debts.

26. I request that the commission for management for the year under review, which amounts to Rupees 468-2-4, may be carried to the credit of Government from the funds of the Estate in deposit.

27. The Minor has been ordered to attend the school which has been very recently opened at Pulany, in reference to the Proceedings of the Court of Wards.

4th July 1864, No. 4,116.

28. Adverting to the order of Government, 11th July 1864, No. 1,203, I have nothing to report, except that the Estate is in a satisfactory condition. The tedious and distrust-creating task of supervising the Punnay cultivation has been since almost removed by leasing out the Punnay lands for a fixed rent. The two suits (one of which affected a valuable portion of the Minor's landed property) pending at the assumption of management by Court of Wards have been finally decided in favor of the Minor. We have nearly Rupees 30,000 to the credit of the Estate, accumulated during the last five years, or since the abolition of private management after meeting the exorbitant charges defrayed for the maintenance of the family. Measures have been

taken to make repairs in the sources of irrigation. In connection with this, I have to observe that the lease for a portion of the Rettiembady Moottah, held by the Minor from the Zemindar of Ayagoody, will expire at close of Fasli 1275.

(True Copy.)

(Signed) V. H. LEVINGE, Collector.

ENCLOSURE No. 2.

ABSTRACT, No. 1.—Statement showing the number of villages of the Estates under the management, and the age, &c., of the Minor in Fasli 1273, in the District of Madura.

ENCLOSURE No. 3.

ABSTRACT, No. 2.—Statement of cultivation and settlement of the Ryotwar villages under do. for. do in the same District.

ENCLOSURE No. 4.

ABSTRACT, No. 3.—General Abstract of the whole Revenue Demand of the Estate under do. for do. in the same District.

ENCLOSURE No. 5.

ABSTRACT, No. 4.—Statement of the Demand, Collection and Balance of the whole revenue of the Estate under do. for do. in the same District.

ENCLOSURE No. 6.

ABSTRACT, No. 5.—Financial Statement of Receipts and Charges of the Estates under do. for do. in the same District.

ENCLOSURE No. 7.

ABSTRACT, No. 6.—Comparative Statement of Demand, Collection and Charges of the Estates under do. in the same District.

ENCLOSURE No. 8.

ABSTRACT, No. 7.—Statement showing the particulars of charges incurred in the Estates.

ENCLOSURE No. 9.

ABSTRACT, No. 8.—Progress Report of Maramut works in the Estates under the management of Court of Wards.

ENCLOSURE No. 10.

ABSTRACT, No. 9.—Statement showing the particulars of Estates in charge of the guardians or relations of the Minor Proprietors, as well as of those in charge of the Collector, and orders of the Civil Court.

ENCLOSURE No. 11.

ABSTRACT, No. 10.—Statement showing the amount of commission due to Government on account of the management.

---

1. The Estates under management, during Fasli 1273, were the same as those reported on in the preceding year, viz., Sapatur, Bodinaikonur, and Neikarapatti.

2. In paragraph 4 of this report, the Collector observes that the Ponai, or private lands of the Sapatur Minor, which, up to the last year, were under the care of his late mother were taken under the Court's management in the year under report; but the receipts from these lands do not

2 2

appear in the accounts, except in Statement No. 5, in which they are included in Column 7 under the head of "Rent of houses and other income." The Collector should have stated the produce of the lands cultivated, and the sum for which it was sold.

3. With reference to paragraph 9, the Court observe, from Statement No. 2, that a large portion of the remissions granted are under the head of "Cowle remissions," this item amounting to Rupees 2,023, out of a total remission, of Rupees 2,670. The Collector is requested to draw the special attention of the Sub-Collector to the necessity of enforcing strictly the terms of Cowle in all cases in which it is found necessary to give out land on this tenure. The Court also notice an item of permanent remission, amounting to Rupees 218, designated "Hulus Mauf," or remission granted by Mr. Hurdis on the original assessment. The Collector is requested to consider whether the accounts may not be at once simplified, by excluding these remissions and making the annual settlement upon the revised rates.

4. The abstract subjoined to paragraph 26 shows the Demand Collection and Balance of the Neikarapatti Estate. Out of a total demand of Rupees 33,781, and Rupees 31,467 on account of the current and arrears respectively, only Rupees 22,293 and 17,107 were collected up to August last, leaving a balance of the current revenue of Rupees 11,489, and a balance of arrears after deducting certain remissions, to the extent of Rupees 13,464. The Court regret to observe that more punctuality has not been attained in the realization of the revenues of this Estate. It appears that the greater portion of the current balance is the value of Paddy sold and not paid for. The Court do not see why these sales should not be made for ready money, or at all events, why it should not be made a condition at the sale that the whole value should be paid within the year in which the sale is made. The practice of allowing large sums to remain unpaid by the Paddy contractors for a long period seems to have grown up in the management of this and the other Estates, and the Collector is requested in future so to alter the terms of sale as to ensure payment of the whole sum due before the expiration of the Fasli.

5. In paragraphs 22, 25 and 32, the Collector requests permission to write off from the accounts of the several Estates the sums noted in the margin, as irrecoverable. The irrecoverable arrears of the Neikarapatti estate are very large, amounting to Rupees 7,988; but considering the circumstances under which the arrears accrued, and the impossibility of realizing them, as fully set forth in paragraphs 13 to 15 of the Sub-Collector's Report, the Court grant the Collector authority for writing off these arrears, as well as those of the other two Estates, amounting in all to Rupees 8,112-5-10. Large arrears are due to the Neikarapatti Estate, and the Sub-Collector should be requested to adopt at once the necessary measures for reducing these arrears as much as possible.

	Rs.	A.	P.
Sapatur	119	7	0
Bodinaikenur	4	2	5
Neikarapatti	7,988	12	5
Total... ...	8,112	5	10

6. After defraying all charges, there was a net balance of Rupees 2,55,762 to the credit of the Estates. Of this sum, Rupees 1,27,700 is in Government Securities, and a further sum of Rupees 80,000 has been recently invested, as requested, in the Collector's letter, dated 28th November 1863, No. 276, so that the actual cash balance at the end of the year was only Rupees 48,062, and not Rupees 1,28,062 as indicated by the entry in Column 22 of Statement No. 5. In paragraph 35 of his Report, the Collector proposes to invest a further sum of Rupees 35,000,* which will reduce the cash balance to only Rupees 13,062. The Collector will accordingly remit the sum of Rupees 35,000 by bills.

	Rs.
* Sapatur...	10,000
Bodinaikenur	20,000
Neikarapatti	5,000
	35,000

7. The Maramut expenditure in the Estates of Sapatur and Bodinaikenur amounted to Rupees 1,951-9-9, as shown in Statements 5 and 8; but in calculating the commission, a sum of Rupees 1,804 only has been deducted on this account in Statement No. 10. The Collector is requested to account for the difference.

Govt. in the Rev. Dept. to the Bd. of Rev. dated 14 June 1865 No. 3224.

8. In Column 15 of Statement No. 5, headed "Education and Maintenance of the Minors, no sums are entered for the Estates of Bodinaikenur and Neikarapatti. It is highly improbable that no expenditure has been incurred under this head during the year. The Court wish to be informed from what funds the charges were incurred.

9. In Enclosure B to Statement No. 5, showing the particulars of debts due to the Estates; a sum of Rupees 3,116-1-2 is entered in Column 6 as the balance due to the Bodinaikenur Estate but it would appear from paragraphs 42 and 43 of the Report that the sum actually due is only Rupees 2,350. The Collector is requested to explain how the former figure entered in the Statement was obtained. The Court observe also that the sums entered in Column 5, as having been paid, do not represent actual payments, and that with the exception of Rupees 79-8-0, paid to the Neikarapatti Estate, the whole amount entered in this column as having been paid is only a nominal entry, being the amount of a bad debt written off as irrecoverable. As such entries give a false idea of the financial position of these Estates, it is requested that in future a separate column may be opened if necessary to exhibit debits of this kind in an unmistakeable manner.

10. The Neikarapatti Minor has been ordered to attend the school recently opened at Palani. The Collector is requested to give his special attention to the training of this lad, and to report whether the Minor of Bodinaikenur, who is now 5½ years old, is receiving any elementary instruction in the vernaculars. If not, a private Tutor should at once be employed for the purpose.

(True Copies and Extract.)

(Signed) R. A. DALYELL,
Sub-Secretary.

To V. H. Levinge, Esq., Collector of Madura.

Exd. R. H. Lee.

Rev=1700/65

1864. Department

No.

PROCEEDINGS OF THE BOARD OF REVENUE.

Dated 19*th December*, 1864.

No. 7,985.

Reviewing report of the Collector of Madura on the Settlement of the Minor Estates under the management of the Court of Wards for Fasli 1273.

immediately discharged.

The Govt has recently entered
into arrangements for the Education
of their boards in the west that
it is contemplated to remove the
Juniors of an efficient English
teacher from the Queen & Brunswick Juniors
at Sandgate Victoria Road Church Schools
& the Girls & Infants from the Church School. that
the Girls & Infants - that the Elementary
Junior at the Wesleyan Methodist School
is receiving an efficient education as his
parents wish, & may be expected to
continue to do so: that the Lutheran Juniors
is doing well at the Glass Factory School - that
the Males Junior at the Roman Catholic
School is fairly taught - that the
arrangements made by the Govt. as regards
these Schools appear to be - that the Lutheran
Junior at the Lutheran Parish School is
well taught & that the Infants at the
Church of England Schools & Roman Catholic
Schools are progressing at the
Wesleyan School are improving.
that the Girls & Infants at the
Lutheran School are improving
that the Girls & Infants at the Church
of England School are fairly
taught & that the Juniors at the
Roman Catholic School are
fairly taught at the Public School
& the Juniors in the care of the Wesleyan
Junior at the Wesleyan School
and that the Lutheran Juniors appears
to be receiving regard an education
as far as my limited means of
Scholarship extends.

We are Sir Your obt Servts

in the Infants or Girls
Girls - the Girls or Infants
in the care of the Govt
Juniors in Primarily
& that the Govt does not
appear to have made
alterations but has added
to the Schools that the
Estate had come in hand
& the duties of the office.
& the Lancaster Girls
Girls & Infants taught on the
Lancaster & that the Govt
their teaching & that
arrangements that
circumstances will
permit.

The Govt recently ordered
the transfer of the Boys
Juniors in charge
from the Pelham Street
School & the Girls & Infants
School. but the circum-
stances of the Estate
as described by the
Govt. & the Govt
intended that the Govt
same Govt. Section
the Schools into working
the arrangements as soon
as they may be

[illegible] Stanhope's bequest com-
[illegible] Stanhope's bequest
[illegible] respecting the
[illegible] of the Orphans
[illegible] insufficiency in funding
[illegible] reference to the case laid
[illegible]

The Trustees direct the Register
[illegible] a statement to be laid before
[illegible]

The delay in communicating para 6.
[illegible] capital under the Act direct
[illegible] mentioned may easily
[illegible] the Trustees attach much importance
[illegible]

The Trustees understand that the para 15.
[illegible] for the maintenance
[illegible] Lads formerly under
[illegible] case is owing
[illegible] assignment - but a fresh
[illegible] is absolutely necessary
[illegible] that such a grant should
[illegible] complete, also a
[illegible] of the deed
[illegible]

Mention is made in this para 25.
[illegible] balance existing in
[illegible] commencement
[illegible] year but from the Abstract
[illegible] that about one quarter
[illegible]

[illegible] of the Estate after
[illegible] five years.
[illegible]
[illegible] a receipt for
[illegible]
year.

para 29. The Trustees direct full
[illegible] of the circumstances
[illegible] case & why the Trustees
[illegible] against the Estate
[illegible] year.

para 33. The Trustees direct
[illegible]
[illegible]
[illegible]
[illegible]

para 50. & 60. The practice of allowing
a large balance
[illegible]
[illegible]
[illegible]
[illegible]

In conclusion the Trustees
[illegible]

the attention that the Com
paid & giving the Statute
Jam dispt & reading
the first time.

The first Reason is very
important, for the Jurisdiction
of the Board is limited
Commissioners the Charge
the last - is of comparatively
minor importance in most
cases is still one that ought
be carefully attended to - least
the interest of the Revenue shd
be sacrificed by the Lapse of time
bringing the Claim within the scope
of the Statute of Limitations.

The Govt must be assisted for the
Duty now taken the above Bill
back there & can further
for the Reasons I have stated

Rs -

26. 6. 85.

14 Lds Board of Revenue Dec 23 July
5 & Lds Treasury Dept S

Reported to England
3/11th July 1865 No 147 Mis.

Revenue 1865 &c
&c: of Govt for Qnsld

No: 1575.

Rec: of the Weekly &c
3rd Qnsld 1865

Rec No. 28.29
4-10-64

Reviewing the Report
on the management of the
States of Illinois Proprietors
under the Court of Wards
for July 1273.

Pro Board of Revc.
3/4 Sept 65 Chas 2508

Ps 23 & 34.