No. 135. Read the following Proceedings of the Court of Wards, dated 16th March 1872, No. 461:—

THE Court of Wards resolve to lay before Government their Annual Report on the management of Estates of Minor Proprietors during Fasli 1280, (A. D. 1870-71.)

2. Of the 25 estates which were under the Court's charge at the end of Fasli 1279 (A. D. 1869-70) three* were subsequently made over to the proprietors, while two† more were newly taken under management. Thus the number under the Court's care at the end of Fasli 1280 was 24. In this calculation the estates belonging to the same proprietor are taken as one property.

* Bungari, North Arcot.
Kapistalam, Tanjore.
Bhavaniambapuram, Tanjore.

† Chundi, Nellore.
Sheali, Tanjore.

3. The following is an abstract showing the Demand, Collection and Balance of each estate:—

Districts.	Names of Estates.	Demand.			Collection.			Balance.	Subsequent collections and remissions.	Balance.
		Arrears.	Current.	Total.	Amount realised.	Remission.	Total.			
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ganjam	Purla Kimedy	23,596	3,74,986	3,98,582	3,66,377	...	3,66,377	32,205	5,215	26,990
	Barwah	959	16,930	17,889	14,380	40	14,420	3,469	2,579	890
	Jalantra	4,526	24,816	29,342	21,287	498	21,785	7,557	1,919	5,638
Vizagapatam	Rewada	269	6,358	6,627	5,344		5,344	1,283	...	1,283
	Salur	2,700	89,031	91,731	75,172		75,172	16,559	...	16,559
	Meringhy	...	38,253	38,253	36,465	...	36,465	1,788	...	1,788
Godavery	Nallamillipadu	253	836	1,089	1,077	...	1,077	12	...	12
	Kapileswarapuram *cum*	1,570	21,300	22,870	21,888	...	21,888	982	21	961
	Kesanakurru	9,605	16,211	25,816	14,329	...	14,329	11,487	227	11,260
Nellore	Chundi	3,274	55,207	58,481	48,302	...	48,302	10,179	6,202	3,977
Chingleput	Irungadukotta *cum* Lattur	588	2,136	2,724	1,363	...	1,363	1,361	1,068	293
		1,922	1,893	3,815	2,383	...	2,383	1,432	943	489
North Arcot	Bungari	21,315	46,047	67,362	28,336	418	28,754	38,608	...	38,608
	Naraganti	14,015	25,318	39,333	24,074	...	24,074	15,259	68	15,191
	Kallur	7,499	11,340	18,839	4,438	...	4,438	14,401	3,539	10,862
Tanjore	Nonakad Tenpadi	38	2,210	2,248	2,016	...	2,016	232	80	152
	Agraharam	831	2,009	2,840	2,021	...	2,021	819	202	617
	Agharayarayangudi	3,470	3,510	6,980	4,555	73	4,628	2,352	2,228	124
	Kapistalam	14,435	9,704	24,139	16,602	...	16,602	7,537	...	7,537
	Bhavaniambapuram	28	248	276	273	...	273	3	...	3
	Sheali	3,360	35,663	39,023	35,351	...	35,351	3,672	355	3,317
Trichinopoly	Peramur	1,516	11,791	13,307	9,266	...	9,266	4,041	2,429	1,612
Madura	Bodinaikanur	11,972	51,894	63,866	47,961	...	47,961	15,905	15,088	817
	Guntamanaikanur	21,106	49,938	71,044	51,069	121	51,190	19,854	13,757	6,097
Tinnevelly	Maniachi	26,783	12,828	39,611	20,389	1,254	21,643	17,968	1,115	16,853
	Singampatti	15,035	23,078	38,113	22,004	1,192	23,196	14,917	5,580	9,337
	Urkad	1,724	1,363	3,087	1,516	114	1,630	1,457	369	1,088
Coimbatore	Samattur *cum* Kottampatti	245	4,378	4,623	4,322	...	4,322	301	269	32
		289	5,336	5,625	5,400	...	5,400	225	159	66
Malabar	Nellalum	7,986	7,602	15,588	6,346	...	6,346	9,242	340	8,902
	Total	2,00,909	9,52,214	11,53,1	8,94,306	3,710	8,98,016	2,55,107	63,752	1,91

4. GANJAM.—Three estates were under the Court's management in Ganjam, viz., 1. Purla Kimedy, 2. Barwah, and 3. Jalantra.

5. *Purla Kimedy.*—This is by far the most extensive estate of the three, consisting of 876 villages, of which 481 are held on Ryotwari tenure, four are rented, and the remaining 391 are either wholly or partially rent-free villages.

Faslis.	Acres under cultivation.
1279.....	102,529
1280.....	103,983

Faslis.	Current demand.
	RS.
1280.....	3,74,986
1279.....	3,74,830
Difference...	156

6. The extent of land brought under cultivation was larger than in Fasli 1279 (A. D. 1869-70.) The gross current demand for the year under review was, however, only Rs. 156 more than that for the preceding year.

7. The total revenue demand, current and arrears, amounted to Rupees 3,98,582, of which Rupees 3,66,377 were collected within the year and Rupees 5,215 subsequently, leaving a balance of Rupees 26,990 at the date of the Collector's report.

8. Of this balance, however, the sum of Rupees 11,842 was reported to be irrecoverable from various causes fully explained by the Collector. The two items which formed the bulk of this amount were, first, a sum of Rupees 7,001, being virtually a reduction of assessment caused by a revision of classification in 57 villages; second, a sum of Rupees 2,566, the balance against seventy-seven ryots whose houses and other propery were destroyed by fire. The Court have authorized the Collector to write off the irrecoverable balance.

9. It has been reported to the Court that the survey and classification by blocks in this estate, completed not many years since, has proved a failure, and that a re-survey of the whole according to individual fields is considered to be absolutely necessary and has been in fact partially commenced at the instance and cost of the ryots of several villages. The Court are not prepared to acquiesce in this statement without further information and have called for a detailed and fuller report on the subject.

10. The total receipts of the estate amounted to Rupees 5,03,296, the expenditure, which is on a liberal scale, to Rupees 2,45,764, and the surplus of the year to Rupees 2,57,532. The entire sum to the credit of the estate was Rupees 18,81,252; but a considerable portion of this (Rupees 5,23,189) has been decreed to the brother of the Zemindar in Regular Appeal No. 86 of 1868, and is being paid off.

11. The charges of the estate are exhibited in the subjoined table:—

Items.	Fasli 1279.	Fasli. 1280.	Difference. Increase.	Difference. Decrease.
	RS.	RS.	RS.	RS.
Establishment and Saderward...	19,877	21,382	1,505	...
Maramut expenditure	74,084	69,571	...	4,513
Fixed peishcush	82,029	82,029	...	...
Assessment	14,210	13,000	...	1,210
Government commission for management ...	4,487	4,452	...	35
Maintenance, etc., of the proprietor	36,000	31,000	...	5,000
Allowances for other members of the family ...	4,119	4,134	15	...
Other miscellaneous disbursements...	13,014	20,196	7,182	...
Total...	2,47,820	2,45,764	8,702	10,758
Net	...	..	...	2,056

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	RS.	A.	P.
Buildings	4,386	10	4
Agricultural, i. e., works of irrigation	30,505	2	7
Communications	27,508	7	3
Reserve Fund	1,129	2	2
Tools and Stores	497	5	5
Establishments	5,544	11	3
Total..	69,571	7	0

	RS.
1. Construction of an anicut and head sluice across Mahandratanaya river at Battasaripuram, and opening a channel from thence to Oopalada Brunda Vanasagaram	9,256
2. Cutting a high level channel from Krishnasagaram to Melapuram Erra tank	10,487
Total...	19,743

12. The outlay on "Public Works," though less than in the year preceding, was still considerable. Rupees 19,743 were laid out on two large irrigation projects and about Rupees 11,000 more were spent on other agricultural works. On roads and communications the expenditure during the year amounted to Rupees 27,508 and this outlay must have fully completed the system of roads required for the estate.

13. The result of Forest transactions was not favourable. The receipts amounted to Rupees 2,768, while the charges inclusive of the feed of two elephants (Rupees 513) exceeded the receipts by Rupees 938: against this apparent loss, however, must be set off Rupees 1,044, the estimated value of timber on hand. The Overseer was absent on a prolonged tour to Travancore to bring the elephants purchased there for working the forests of the estate, and before his return the season for felling operations had passed away.

14. *Barwah.*—This estate consists of four villages, one Ryotwar and three rented. The current demand, viz., Rupees 16,930, was slightly in excess of that of the previous year, owing to competition for the lease of certain villages. Inclusive of arrears the demand was Rs. 17,889 of which Rupees 14,380 were collected, and Rupees 40 written off with the Court's sanction, leaving a balance of Rupees 3,469. A considerable portion of this balance, however, has been since realized.

	RS.
Fasli 1280	16,930
„ 1279	16,161

15. The receipts of the estate amounted to Rupees 41,041 and the charges to Rupees 19,276, leaving a surplus of Rupees 21,765 partly invested and partly in cash as shown in the margin. The charges were less than in the preceding year; the decrease being accounted for as follows:—The guardian of one branch of the family died; the guardian of another branch of the family was sentenced to imprisonment, and the salaries of these persons were consequently saved. In the year preceding there were certain law charges in connection with the appeal to the High Court against the sentence of imprisonment passed on one of the minors with which there is nothing to correspond in the present year.

	RS.
Government Bonds.....	15,200
Cash	6,565
Total...	21,765

	RS.
Fasli 1280	19,276
„ 1279	21,799

16. The amount spent on irrigation works was Rupees 1,018 and Rupees 50 were spent on the repair of a house.

17. *Jalantra.*—This estate consists of 92 villages, viz., 56 Ryotwar, 5 rented, and 31 partially assessed or rent free. The current revenue was slightly below that of Fasli 1279 (A. D. 1869-70) owing to remissions rendered necessary by loss of crops. The total demand inclusive of arrears amounted to Rupees 29,342, but the collections, owing to the unfavourable character of the season, amounted to Rupees 21,287 only.

	Current Demand. RS.
Fasli 1280	24,816
„ 1279.....	26,158

18. The receipts of the year amounted to Rupees 32,451 and the charges to Rupees 16,444. The surplus inclusive of the balance brought forward amounted to Rupees 68,332, of which Rupees 48,000 stood invested in Government Securities.

19. The outlay on irrigation works amounted to Rupees 2,139. The repair of houses cost Rupees 265.

20. VIZAGAPATAM.—There were three estates under the Court's charge in Vizagapatam, 1. Rewada, 2. Salur, and 3. Meringhy.

21. *Rewada.*—The demand of this estate, inclusive of arrears, amounted to Rupees 6,627, of which Rupees 1,283 (or about 20 per cent.) remained uncollected at the end of the Fasli owing to the losses sustained by ryots from the cyclone of November 1870.

22. The receipts of the estate, including the balance brought forward, amounted to Rupees 10,100; the charges to Rupees 6,352, and the surplus at the end of the year to Rs. 3,748.

23. The charges included an extraordinary expenditure of Rupees 1,200 on account of the marriages of the minors.

24. The estate is free from debt. Of debts due to it Rupees 1,019 were collected during the year, leaving a balance of Rupees 4,183 for the recovery of which the necessary steps have been taken.

25. *Salur.*—This estate is rented out to Rajah Jaganadha Sanniyasi Raz, brother of the late Zemindar.

26. The rental demand, both current and arrears, and the assessment of resumed Inams brought to account for the first time, amounted to Rupees 91,731, of which Rupees 16,559 remained uncollected at the end of the Fasli. This was all, however, collected subsequently with the exception of Rupees 1,000.

	Rs.
Current receipts	90,032
Previous year's cash balance	2,899
Total...	92,931

27. The cash transactions of the estate show that the receipts (inclusive of balance brought forward) amounted to Rupees 92,931, the charges to Rupees 65,496, and the surplus to Rupees 27,436.

28. The estate is encumbered with heavy debts. Rupees 14,420 were paid off during the year and the remaining debts stood at Rupees 1,53,643 at the end of the Fasli. Since then some more payments have been made under the Court's orders.

29. *Meringhy.*—This estate also like Salur is leased out to a relative of the minor.

30. The amount payable under the terms of the lease and the assessment of resumed Inams, amounting together to Rupees 38,253, constituted the entire demand of the year, there being no arrears due, and of this Rupees 36,465 was realized within the year and a considerable portion of the balance shortly after its close.

31. The total receipts amounted to Rupees 66,177 inclusive of last year's cash balance, the charges to Rupees 32,087, and the surplus to Rupees 34,090, of which Rupees 17,600 was invested in Government Securities during the year. The estate had already in Bonds Rupees 45,000* so that, in all, the surplus of the estate amounted to Rupees 79,090.

* Rupees 15,000 Bonds still in Court.

	Rs.
Government Securities	62,600
Cash	16,490
Total...	79,090

32. No less a sum than Rupees 1,35,836 was due to the estate. Of this, Rupees 13,148 was realized during the year, though only Rupees 8,901 was brought on the accounts, owing to the guardian having improperly detained the balance.

33. Godavery.—There were two estates under the Court of Wards in the Godavery District. 1. Nallamillipadu, 2. Kapileswarapuram *cum* Kesanakurru. The transactions of these estates have been already laid before Government and reviewed by them in their Order, dated 3rd February 1872, No. 230, but for convenience of reference they will still be embodied in the general report.

34. *Nallamillipadu.*—This consists entirely of unirrigated land, and was settled on the joint rent system. It yielded a revenue (demand) of Rupees 493 deducting allowances to village officers, amounting to Rupees 14. Putta lands and Inams owned by the Ward in the Government village of Covur yielded Rupees 343, thus raising the current demand to Rupees 836.

	Rs.
Current.....	836
Arrears	253
Total...	1,089

35. The total demand inclusive of arrears, amounting to Rupees 1,089, was realized in full, with the exception of a small sum of Rupees 12 which having been pronounced to be irrecoverable, the Collector was authorized to write off the accounts.

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36. The Account Current of the estate opened with a balance of Rupees 643 and closed with a surplus of Rupees 1,190. The expenditure was Rupees 531 against current receipts amounting to Rupees 1,078.

37. *Kapileswarapuram cum Kesanakurru.*—The first of these is a single village consisting entirely of unirrigated land, and the second is composed of six villages containing both wet and dry lands. These yielded, respectively, in the year under report, Rupees 21,888 and Rupees 14,329.

	Fasli 1279. Rs.	Fasli 1280. Rs.
1. Kapileswarapuram...	16,676	21,888
2. Kesanakurru	15,140	14,329

38. Many cultivators in Kesanakurru relinquished their lands in consequence of the non-repair by Government of the Godavery embankment which protects the estate from inundation. The Court are now in correspondence with the Collector as to the loss of revenue thus sustained and trust that Government will issue the necessary orders for the early repair of the embankment.

39. Though the cultivation suffered from the cause above alluded to, there was a very considerable increase of revenue in another direction, owing to the successful management of the Ryotwar lands belonging to the Ward, which were leased out for rents in money instead of, as before, in kind; an arrangement under which Rupees 37,511 represented the demand, or Rupees 3,617 in excess of that of the previous year.

	Acres.	Assessment.
Fasli 1279.....	4,074	33,894
,, 1280.....	4,491	37,511

40. The collection of current revenue was also satisfactory, the balance at the end of the year having been Rupees 2,971 only. The collection of "arrears" was by no means so good; they amounted to Rupees 9,498, and the recovery of this sum appears almost hopeless, as the ryots from whom it is due are reported to be in a destitute condition, and to have sustained heavy losses from the Godavery inundation.

41. The financial sheet of the estate exhibits a surplus of Rupees 17,249, on the year's transactions embracing receipts to the amount of Rupees 51,2[illegible] inclusive of the previous year's balance; the expenditure amounted to Rupees 34,041, including large payments in liquidation of private debts, and arrears of allowances.

42. The estate is involved; the full extent of its liabilities is not yet precisely ascertained. Some claims are still under inquiry; but so far as known, the amount, according to the Collector's return, is Rupees 9,143.

43. Nellore.—The Chundi estate in Nellore was brought under the Court's management about four months prior to the close of Fasli 1280 (1870-71). The accounts, however, annexed to this report exhibit the transactions of the entire year.

44. These show that, including the arrears of Fasli 1279 (1869-70), (particulars for previous Faslies not having been as yet procured), the entire demand was Rupees 58,481. Of this sum Rupees 48,302 was collected within the year and Rupees 6,202 shortly after its close.

45. Besides the collections above noticed there were receipts from other sources amounting to Rupees 1,944. Thus the total income of the year was Rupees 50,246 or, including the cash balance of the previous year, Rupees 91,812.

46. The charges incurred under the scale in force prior to the Court's taking charge amounted to Rupees 35,578, and were distributed as noted in the margin.

	Rs.
Establishment, Saderward, Peishcush and Assessment.....	19,258
Maramut expenditure.....	132
Maintenance allowance.....	7,927
Miscellaneous disbursements	8,261
	35,578

47. The very small expenditure on public works is in a measure accounted for by the limited scope for it.

48. The debts due to and by the estate are particularized in the margin. The first sum is made up for the most part of small amounts, which are either barred by the Statute of Limitations or are not secured by Bonds duly executed on stamped papers. The recovery of all these doubtful sums has been entrusted to the manager.

	Rs.
Due to estate.....	3,480
Due by estate	820

49. The accounts of the estate showed at the end of the year a surplus of Rupees 56,234, the greater part of which will be invested in Government Securities.

50. CHINGLEPUT.—The only estate under the Court's charge in Chingleput was Irungadukotta *cum* Lattur.

51. The current demand of the estate for Fasli 1280 (1870-71) compared favourably with that of the previous year, though, owing to the smaller amount of the outstanding arrears, the total under both heads was slightly less.

	Current.	Arrears.	Total.
Demand, Fasli 1279	3,522	3,762	7,284
,, ,, 1280	2,510	4,029	6,539

52. Collections within the year were somewhat tardy, and amounted on the whole to Rupees 3,746. Subsequently, however, considerable progress was made, and the balance on the 30th of August stood at Rupees 782.

53. The Collector has been authorized to write off Rupees 210, being the loss on the estimated value of paddy in store occasioned by a fall in prices.

54. The cash transactions were few. The receipts including the balance of the previous year were Rupees 18,409, the charges Rupees 2,887, and the surplus Rupees 15,522, of which Rupees 12,600 are in Government Securities.

55. No expenditure was incurred on works of irrigation, probably because the large sums expended on them in Fasli 1279 had rendered further outlay unnecessary.

56. The estate is free from debts and nothing is due to it.

57. NORTH ARCOT.—At the beginning of Fasli 1280, (A. D. 1870-71,) three estates were under the Court's charge in North Arcot, viz., 1. Bungari, 2. Naraganti, and 3. Kallur. The first of these was handed over to the proprietor towards the close of the year on his attaining his majority, but the transactions of the estate, up to date of transfer, are embodied in the accounts accompanying this report.

58. *Bungari.*—The demand of this estate (including arrears of Rupees 21,315) was Rupees 67,362. A sum of Rupees 418 was written off the accounts and Rupees 28,336 was realized up to date of transfer, leaving a balance of Rupees 38,608, of which Rupees 4,946 was on account of "arrears," and Rupees 33,662 on account of current demand! The Collector has satisfactorily explained to the Court that this large balance was occasioned by the detention of Village officers at the Jamabandi and at the Manager's Cutcherry to close accounts preparatory to transfer of the estate. The charges including peishcush exceeded the actual collections from land within the year and the peishcush amounted to nearly 85 per cent. of the net receipts.

59. The financial sheet of the estate closed with a surplus of Rupees 7,703. A sum of Rupees 3,465 was spent on works of irrigation.

60. All debts due by the estate were fully discharged, excepting Rupees 360 which can scarcely be called a debt, being arrears of allowance due to certain absent individuals. This is a gratifying circumstance, for the debts, when the Court took charge of the estate, amounted to Rupees 30,250.

61. Much progress, however, was not made in recovering debts; Rupees 571 only having been realized during the year, leaving Rupees 14,223 still due. Though suits had been filed and decrees obtained in most cases, the poverty of the debtors made it doubtful if much would ever be recovered, but this matter is one which the proprietor will himself have to deal with hereafter. The usual Statement illustrative of the results of the Court's administration is subjoined:—

Name of the Estate.	When taken under charge of the Court.	Balance to credit.	Arrears due when taken under management.	Balance to credit when handed over.	Arrears due when made over to the proprietor.
1	2	3	4	5	6
		RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Bungari Poliem.	In the month of May 1868 ...	460 13 6	14,859 6 1	7,703 10 0	38,608 0 7

62. *Naraganti.*—The Revenue demand of this estate amounted to Rupees 39,333, a little more than half of this was collected and the balance at the end of the year was as much as Rupees 15,259. A final settlement in regard to the resumptions of land for various reasons favourably assessed, which resumption made the collection of the revenue somewhat difficult, has now been made under the orders of the Court, and as the establishment of the Collector has been rendered more efficient, the Court trust energetic measures will be taken to reduce this large balance.

63. The financial return of the estate showed the receipts (inclusive of previous year's balance) to have amounted to Rupees 26,030, the charges to Rupees 15,032, and the surplus to Rupees 10,998. The estate is deeply involved in debt and litigation, and, though the year's account shows a surplus, its financial condition is anything but prosperous. The extent of its liabilities has not been exactly reported, probably because they have not yet been ascertained.

64. *Kallur.*—The demand of this estate was Rupees 18,839, but the collections were extremely unsatisfactory. Admitting that there were many difficulties* besetting the realization of the arrears, there is no explanation of the fact that out of the current demand of Rupees 11,340, Rupees 9,122 remained uncollected, so that the collection of current demand was insufficient even to defray the peishcush and assessment due to Government. The Collector has been called upon to report upon the subject.

	Arrears.	Current.	Total.
	RS.	RS.	RS.
Demand.....	7,499	11,340	18,839
Collection.....	2,220	2,218	4,438
Difference...	5,279	9,122	14,401

* *Vide* Government Order, dated 15th Nov. 1871, No. 1,940.

65. There was no surplus to be brought forward in the account, and the current revenue amounting to Rupees 5,001 constituted the whole receipts. The expenditure amounted to Rupees 4,362, leaving a surplus of Rupees 639.

66. Nothing was paid during the year in liquidation of debts which amounted to Rupees 4,720; and of the debts due (Rupees 3,894) only Rupees 563 were recovered. It cannot be denied that the administration of estates in the North Arcot District has been eminently unsuccessful.

67. TANJORE.—In the course of the year under review two out of the five estates which had been under the Court of Wards in Tanjore were handed over to the proprietors, and one was newly taken under management, making the total number of estates under the Court at the end of the year, four.

1. Kapistalam.
2. Bhavaniambapuram. } Restored.
3. Nonakad Tenpadi.
4. Agharayarayangudi.
5. Agraharam.
6. Shealli (Chinniah Mudali's estate) added.

68. The transactions of the restored estates for the year are shown in the annexed Statement:—

Estates.	Demand including arrears.	Collections out of demand.	Other receipts.	Cash balance of previous year.	Total assets.	Charges.	Surplus.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Kapistalam..... ...	24,139	16,602	57,157	1,02,452	1,76,211	28,515	1,47,696
Bhavaniambapuram.	276	274	269	1,498	2,041	813	1228

69. The subjoined statement gives in one view the results of the Court's administration

during the short time these estates were under their management, as compared with their financial position at the time of the Court's assumption of charge:—

Name of the Estate.	When taken under charge of the Court.	Balance to credit.	Arrears due when taken under management.	When transferred to the proprietrix.	Balance to credit.	Arrears due when made over to the proprietrix.
1	2	3	4	5	6	7
		RS.	RS.		RS.	RS.
Kapistalam ...	January 1870...	86,433	14,446	March 1871 ...	1,47,696	7,537
Bhavaniamba-puram. ...	October 1869 ..	...	341	February 1871.	1,228	3

70. *Nonakad Tenpadi.*—The demand of this estate was Rupees 2,248 against Rupees 2,635 in Fasli 1279, (A. D. 1869-70), the falling off being due to a decline in prices.

71. The total receipts, inclusive of balance brought forward, amounted to Rupees 3,392 and the charges to Rupees 2,120, leaving a surplus of Rupees 1,272. Rupees 1,000 of the surplus will be invested in Government Securities as it has been ascertained that it cannot be otherwise utilized to greater advantage.

72. The estate is free from debt. The amount due to it is Rupees 1,766, but of this Rupees 878 are irrecoverable, leaving only Rupees 887, for the realization of which the Court have already sanctioned the institution of legal proceedings.

73. There is a small Chuttrum which is endowed out of the assets of this estate. The net income of the lands forming the endowment has been reported to be only Rupees 40. The total receipts of this institution inclusive of past year's savings, amounted to Rupees 367 and the disbursements to Rupees 307, the latter including Government dues paid on the land.

74. *Agraharam.*—The collections here were not very satisfactory, having amounted only to Rupees 2,021, out of a demand of Rupees 2,840.

75. The receipts inclusive of previous balance amounted to Rupees 2,867 and the charges to Rupees 2,174, leaving a surplus of Rupees 693.

76. A sum of Rupees 329 was paid in liquidation of debts which after this payment still amounted to Rupees 6,495. The sale of a portion of the estate already sanctioned by the Court to clear off the debt is in abeyance, the state of the market being at present unfavourable for the sale of land.

77. The debts due to the estate are considered for the most part irrecoverable. The Court, however, have called for a report on the subject.

78. *Agharayarayangudi.*—The collections in this estate were not altogether satisfactory, Rupees 4,555 only out of a total demand of Rupees 6,980 having been realized and only 1,158 out of a current demand of 3,510 Rupees. Even of this small sum the Government demand amounted to no more than one-third, or about one-eleventh part of the yearly income proper.

79. The gross receipts including balances amounted to Rupees 6,959 and the disbursements to Rupees 6,548, leaving a surplus of Rupees 411.

80. Debts were liquidated to the extent of about Rupees 5,000 and there still remained Rupees 8,519 for adjustment.

81. Of sums due to the estate, Rupees 260 were recovered, leaving Rupees 778 still due, a portion of which was discovered and added to the account during the year.

82. *Shealli—(Chinniah Mudali's Estate).*—Though the management of this estate by the Court of Wards was assumed only in the latter half of Fasli 1280 (A. D. 1870-71) the transactions of the entire year are included in the accounts, as the necessary information was available. The total demand amounted to Rupees 39,023, of which Rupees 35,351 were collected within the year.

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83. The total receipts from all sources inclusive of a cash balance of Rupees 802 brought forward, amounted to Rupees 36,752 and the charges* to Rupees 20,600, leaving a surplus at the end of the year of Rupees 16,152. The account of certain charities attached to the estate is included in the financial transactions of the estate, but will be given separately in the Returns of the next year.

	RS.
* Establishment	2,239
Assessment.....	16,008
Maintenance, etc	1,138
Miscellaneous disbursements	1,215
Total...	20,600

84. The liabilities of this estate are reported to amount to Rupees 38,737, and the debts due to it to Rupees 66,896. With the exception of Rupees 60 recovered during the year, nothing was done towards either realizing or paying debts. The Court are in communication with the Collector on the subject.

85. The Court have thought it premature to invest any portion of the surplus in Government Securities as heavy law suits are pending against the estate.

86. The proprietors of the estate are two widows.

87. TRICHINOPOLY.—Peramur was the only estate under the Court of Wards in the Trichinopoly District. It consists entirely of Ryotwari lands.

88. The lands were leased out in Fasli 1279 and the same arrangement continued in Fasli 1280 (the year under report). The decrease of Rupees 2,497 in the demand was nominal, being the result of the sale proceeds of paddy in store having been exhibited as an item of demand in the accounts of Fasli 1279.

	Current demand. RS.
Fasli 1279.....	14,288
,, 1280.....	11,791
Decrease...	2,497

89. The collections amounted to Rupees 9,266 out of a total demand of Rupees 13,307. The largeness of this balance is attributed to the great falling off in prices rendering collection difficult.

	RS.
Current demand	11,791
Arrears do.	1,516
	13,307

90. The total receipts of the estate including rent of houses and other sundry items amounted to Rupees 9,397, exclusive of a surplus of Rupees 8,944 brought forward from the previous year.

91. The charges amounted to Rupees 6,715 consisting chiefly of assessment paid to Government, viz., Rupees 4,201, about half the actual collections of the year, or two-thirds of the net receipts.

92. There was thus a surplus in favour of the estate amounting to Rupees 11,626, of which Rupees 7,000 stood invested in Government Securities.

93. The estate is free from debt, excepting a doubtful claim for Rupees 1,539 advanced by the late Manager Naranier, which is under investigation.

94. The debts due to the estate amounted to Rupees 4,935, but recoveries thereof during the year under report did not exceed Rupees 33. Legal proceedings have been instituted, and in some cases judgments have been obtained.

95. The Chuttrum at Moosery attached to the estate was managed as usual, the receipts having amounted to Rupees 459 and the charges to Rupees 406.

96. MADURA.—In Madura there were two† estates under the direct management of the Court and three‡ more under the management of relatives of the minor proprietors, subject to the general control of the Court.

† Bodinaikanur and Guntamanaikanur.
‡ Uthappanaikanur, Neikarapatti, and Sirupalli.

97. *Bodinaikanur.*—This estate consists of 12 villages, 11 ryotwar and 1 rented, and the total extent inclusive of hills, forest, etc., is 187½ square miles.

98. The population according to a census taken in 1867 is given as 30,968.

99. There was a large decrease in the extent under cultivation. The demand nevertheless was very little less than that of the previous year, a larger extent of the highly assessed class of lands having been brought under cultivation.

	Extent. ACRES.	Assessment. RS.
Fasli 1279 (1869-70)	28,545	52,633
,, 1280 (1870-71).....	25,983	52,366
	2,562	267

100. The total demand current and arrears was Rupees 63,866. Collections within the year were rather slack, and more than a fourth of the demand remained uncollected. Subsequently, however, very satisfactory progress was made, and the balance on the 31st October 1871 was reduced to Rupees 817.

	Rs.
Demand	63,866
Amount collected within the Fasli	47,961
Balance..	15,905

101. The financial return showed the receipts from all sources to have amounted to Rupees 50,135, the charges to Rupees 29,805, and the surplus out of current revenue to Rupees 20,330. Adding the cash balance of the previous year, the total assets were Rupees 2,14,697 of which Rupees 1,77,300 are in Government Securities and the rest in cash.

102. The Court have sanctioned the investment of a further sum of Rupees 15,000 in Government Bonds.

103. The marginal figures show in comparison the charges of Faslis 1279 and 1280. The decrease in the latter year's charges of Rs. 8,809 is ascribed to the absence of the heavy expenditure similar to that incurred in Fasli 1279 in connection with the marriage of the minor's uncle and guardian and the purchase of a carriage and pair of ponies, and to the non-payment during Fasli 1280 of a portion of the allowances due to the Minor and his relatives.

	Charges. Rs.
Fasli 1279	38,614
„ 1280	29,805
	8,809

104. The expenditure on irrigation works during the year under review was only Rupees 370. Since the close of the year, however, the Court have sanctioned the entertainment of a special establishment and made other arrangements for ensuring a systematic and judicious outlay on irrigation works. There is no want of funds, and the scope for expenditure in this direction is considerable.

105. The Court are glad to observe that a decree for Rupees 500 has been obtained against the sureties of the late Overseer employed on the estate who embezzled a large sum. The decree will be put into execution without delay.

106. The Collector has been authorized to write off the sum of Rupees 4,605 due to the estate from one Virasami Naick, as it appears the debtor has no property to meet the demand.

107. The forests of this estate are about 80 square miles in extent. Owing to their accessibility, they have been denuded of all valuable trees. Felling operations are, however, now strictly prohibited to give the forests time to recover.

108. *Guntamanaikanur.*—This estate consists of 22 villages, 21 of which are ryotwar and 1 rented. The total extent is not precisely known, but there is reason to believe it is considerably more than 200 square miles. The population is given as about 23,000.

109. Owing to the adverse nature of the season in this estate, there was a falling off in the extent under cultivation as well as in the demand. The decrease is noted in the margin.

	Extent under cultivation. Acres.	Demand. Rs.
Fasli 1279	40,881	55,565
„ 1280	38,387	52,650
Decrease...	2,494	2,915

110. The total demand inclusive of arrears was Rupees 71,044. Of this, Rupees 51,069 was collected within the year and Rupees 121 written off under the Court's orders, leaving a large balance of Rupees 19,854. Subsequent collections made with greater promptness reduced this balance to Rupees 6,097 on 31st October 1871.

111. About Rupees 2,641 of these outstandings, consisting of arrears, were repudiated by the ryots and at present form the subject of investigation.

112. The Collector has been authorized to write off irrecoverable sums amounting to Rupees 97.

113. According to the financial return the entire receipts together with the cash balance of the previous year amounted to Rupees 1,31,573 and the charges to Rupees 23,079, thus leaving a surplus of Rupees 1,08,494. Rupees 30,000 of this surplus will be invested in Government Securities.

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114. The decrease in the charges as compared with those of the previous year is attributed to the absence of heavy law charges, of large payments for debts, and expenditure in the purchase of jewels for the minor such as were incurred in Fasli 1279 (1869-70).

	Charges. Rs.
Fasli 1279	28,422
„ 1280	23,079
Decrease...	5,343

115. Very little, viz., Rupees 263, was spent on irrigation works: there is in fact little scope for any large expenditure in this way. An important river, the Vigay, flows through the estate, but the natural features of the country through which it flows appear to render it difficult to utilize its waters. The marginal figures representing the settlement of the year under review show that the estate consists almost wholly of unirrigated land.

	Extent. Acres.	Assessment. Rs.
Dry	37,825	51,153
Wet	562	1,497
	38,387	52,650

116. Excepting the claim of one Alagappa Chetty for Rupees 40,000, which was set aside by the High Court, but which it is believed has been now carried before the Privy Council in appeal, there are no sums owing by the estate, that is to say as far as can be ascertained at present, very few other creditors having advanced any claims.

117. The forests belonging to this estate are very extensive, being estimated at about 200 square miles in extent, and contain much valuable timber. Felling operations have been stopped to protect the forests from further denudation.

118. The Court will now proceed to review the transactions of estates managed by relatives of minors.

119. *Uthappanaikanur.*—The receipts of this estate were Rupees 10,315, or with the cash balance of the previous year Rupees 17,509. Deducting Rupees 10,694, being the charges, the surplus is Rupees 6,815. The Collector has been instructed to advise the manager to invest a portion of this cash balance in Government Securities.

120. The charges include Rupees 4,906 expended by the manager in the construction of a terraced house without the previous sanction of the Collector. The Collector has warned the manager against incurring such unauthorized charges in future.

121. The large debts due to the estate, the recovery of the greater part of which was last year reported to be doubtful, appear from what the Collector has now reported to be properly secured. Out of the total amount due, viz., Rupees 14,584, the recovery of only Rupees 472 is reported to be barred by the Law of Limitation, and this too the manager has promised either to collect or obtain fresh bonds.

122. *Neikarapatti.*—The opening balance of this estate was Rupees 92,513, which was increased by subsequent receipts to Rupees 1,00,758. Deducting charges (Rupees 7,619) the surplus was Rupees 93,139, of which Rupees 59,900 are shown to be invested in Government Securities.

123. The receipts above given include Rupees 7,719, being recoveries on account of debts due to the estate which now amount to Rupees 1,902. The Sub-Collector in whose division this estate is situated remarks that owing to mismanagement consequent on the illness and death of the minor's mother the receipts were considerably less than those of the previous year.

124. No particulars are given as to the debts due by the estate, but the Sub-Collector observes that the liabilities to the Rettiyambadi Zemindar, who has already filed suits against the minor, cannot be less than 30,000 Rupees. This sum consists of assessment due for some years past on lands reclaimed and improved by the ancestors of the present minor in certain villages belonging to the Rettiyambadi Zemindar.

125. *Sirupalli.*—The transactions of this small estate resulted in a surplus of Rupees 219.

126. Tinnevelly.—In the Tinnevelly District, three* estates were under the direct management of the Court of Wards, and two† more were managed by the relations of the minors.

* Maniachi. Singampatti. Urkad.
† Ettiapuram. Avadiapuram.

127. *Maniachi.*—This estate has been dismembered and the greater portion sold to pay off debts. The entire demand on what now forms the estate amounted, including arrears,

to Rupees 39,611 of which Rupees 20,389 was collected and Rupees 1,254 written off under the Court's sanction. All but Rupees 3,003 of the balance has since been remitted as irrecoverable.

128. The finance sheet of the estate shows total receipts amounting to Rupees 56,218, including the sale proceeds of the lands of the minor's home farm. Of this Rupees 38,302 was paid in satisfaction of debts, and Rupees 14,137 on account of peishcush, maintenance and other charges, leaving a surplus of Rupees 3,780.

129. Nothing worthy of special mention was done in the matter of the repair of irrigation works. The Court have recently sanctioned certain estimates for works amounting to Rupees 1,522.

130. The estate has been freed from the heavy debts which threatened its existence. That portion of the estate which has been retained forms a compact block, easily manageable, and will, in all probability, increase in prosperity and value when the benefit of the new line of Railway is extended to it.

131. *Singampatti.*—Compared with the preceding year there was some increase in the demand of this estate, owing mainly to improved income from forests, where felling operations were renewed. The entire demand of the estate, inclusive of arrears, amounted to Rupees 38,113, of which Rupees 22,004 were realized, and Rupees 1,192 were written off within the Revenue year. Taking into account collections since made (up to 31st August 1871) the balance amounted to Rupees 9,337.

132. The Collector has been authorised to write off the accounts a sum of Rupees 5,300, pronounced to be irrecoverable.

133. Among the several items of Revenue, there was a decrease of Rupees 11,677, under the head "Amani," and an increase of Rupees 12,129 under "Ryotwar," which is accounted for by the abolition of the "Waram" sharing system on which the revenue from wet lands was hitherto settled, and the introduction of money rents, with the consent of all parties concerned. The change was evidently carried out with success, although the sudden fall in the prices, while the settlement was in progress, rendered it necessary to make a remission of 10 per cent. at the very first annual settlement.

134. Much attention was paid to the irrigation works of this estate. Rupees 5,216 were very judiciously laid out under the personal and zealous superintendence of the Acting Sub-Collector Mr. Stuart, and it is reported that almost all the works will be thoroughly completed next year. Two roads through the estate were also projected and commenced by Mr. Stuart, whose removal from the scene of his labours, so useful to this estate is, the Court consider, matter for regret.

135. In the course of the year the debts of the estate were reduced by about half, leaving still Rupees 4,070 due.

136. *Urkad.*—This ancient Zemindari having been made over to the eldest son of the late proprietor, Kotilinga Sethu Rayar, on his attaining his majority, the Court of Wards found it necessary, in the interests of the minors of another branch of the family, to retain under their management two-fifths of the partible property, chiefly ryotwari lands, belonging to the estate; and it is the result of the management of this that is given below.

137. The fall in prices told upon the demand of the year which (inclusive of arrears) amounted to Rupees 3,087, of which Rupees 1,516 were collected and Rupees 114 written off, leaving a balance of Rupees 1,457, which was further reduced by subsequent collections to Rupees 1,088. Two items forming a portion of this balance, and amounting to Rupees 37, being obviously irrecoverable will be written off.

	Rs.
Loss by measurement	9
Loss occasioned by fall in prices	27
Total	37

138. Including Rupees 6,400, being debts recovered, and sundry other items, the total receipts amounted to Rupees 7,939 and the charges to Rupees 5,858, leaving a surplus of Rupees 2,081 for the year; but the whole surplus to the credit of the minors, inclusive of the past year's balance, amounted to Rupees 24,521 as noted in the margin.

	Rs.
Bonds	21,800
Cash	2,721

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139. The Minor's debts amounted to Rupees 75,601, the greater part of which is due on a Razinamah: the Civil Court has declined the execution of the Razinamah on the ground that the plaintiff has not proved the debt to have been contracted for the benefit of the minors. The debts due to the minor, on the other hand, amounted to Rupees 10,590, exclusive of Rupees 1,600, the only sum collected during the year. The Collector has reported that suits must be filed for the realization of the remainder.

140. Of the two estates under the management of relatives of the minors, Avadiapuram has been very much mismanaged. It was never formally committed to the care of the Court, and the result has been that notwithstanding the long term of minority and the ample resources of the estate it is still encumbered with debts. The Collector has recently exerted his influence to bring the Manager to agree to make over the estate unencumbered, when the minor attains his majority, which will be in June next.

141. No accounts regarding the transactions of the Ettiapuram estate have, as yet, reached the Court.

142. Coimbatore.—The only estate under the Court in Coimbatore was Samattur *cum* Kottampatti.

143. The current demand, which amounted to Rupees 9,714, fell short of the revenue of the preceding year by Rupees 386, which loss was occasioned by the decreased out-turn of the home farm, consequent on the breach of an anicut and supplying channel of the tank on which the cultivation depended.

144. The total demand inclusive of arrears amounted to Rupees 10,248, the whole of which with the exception of Rupees 98 was realized by the end of July 1871.

145. The balance sheet of the estate showed a surplus of Rupees 9,732, the total receipts having amounted to Rupees 17,026 and the charges to Rupees 7,294. The Court have authorized the investment of Rupees 5,000 in Government Securities.

146. The debts of the estate have been fully discharged; those due to it amount to Rupees 1,232. On the ground that it would be harsh as well as futile to press the claims in certain instances, the Court have allowed Rupees 398 to be written off.

	Rs.
Principal	391
Interest	841
Total	1,232

147. Salem.—In the Salem District there were thirteen estates, the property of minors, not under the management of the Court of Wards, but administered by guardians appointed by the Civil Court under Section 20, Regulation V. of 1804. A review of their transactions has already been laid before Government in the Court's Proceedings, dated 10th January 1872, No. 113.

148. Malabar.—*Nelialum* in the Wynaad is the only estate in Malabar under the Court of Wards, and it need scarcely be added that it consists entirely of Jenm property.

149. The total demand including arrears for Fasli 1280 (1870-71) amounted to Rupees 15,588 against Rupees 12,594 in Fasli 1279 (1869-70); the increase of Rupees 2,993 was the result of larger arrears remaining uncollected at the commencement of the Fasli.

150. Collections (especially of the demand of the year) were very backward; they barely came up to the amount of the current demand which was Rupees 7,602. No sufficient explanation of this tardiness in the collections, repeatedly noticed by the Court, has yet reached them, but it is partly to be accounted for in the fact that Rupees 3,652 out of the outstanding balance inclusive of that appertaining to Fasli 1280 (1870-71) have been pronounced to be irrecoverable. The defaulters are all Europeans, apparently Coffee planters, who have left the country giving up the leases, or have died, no assets being left behind in either case. It being obviously useless to keep these balances on the accounts, the Court have authorized their being written off.

151. The financial return of the estate showed a surplus of Rupees 14,457, of which Rupees 10,200 stood invested in Government Securities and Rupees 4,257 were in cash.

152. The following Statement exhibits in one view the financial position of the several Estates:—

Districts.	Names of Estates.	Balance at the beginning of the Fasli.	Income during the year.	Total.	Expenditure during the year.	In Government papers.	Balance,		Debts due to the Estate at the end of the Fasli.	Debts due by the Estate at the end of the Fasli.
							In Cash.	Total.		
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ganjam	Purla Kimedy...	16,23,720	5,03,296	21,27,016	2,45,764	14,50,252	4,31,052	18,81,252	...	...
	Barwah	22,815	18,226	41,041	19,276	15,765	6,565	21,765	...	...
	Jalantra...	52,325	32,451	84,776	16,444	48,000	20,332	68,332	...	...
Vizagapatam ...	Rewada	3,737	6,363	10,100	6,352	2,700	1,048	3,748	4,183	...
	Salur	2,899	90,032	92,931	65,496	27,435	27,435	27,435	1,53,643	...
	Meringhy	49,526	46,651	96,177	32,087	47,600	16,490	64,090	1,35,836	...
	Nallamillipadu	12,041	1,078	1,721	531	...	1,190	1,190	...	...
Godavery... ...	Kapileswarapuram *cum* Kesanakuru...	2,149	22,769	34,810	12,813	...	13,582	13,582	9,143	...
		41,566	14,331	16,480	35,578	...	3,667	3,667	...	...
			50,246	91,812		...	56,234	56,234	820	...
Nellore	Chundi									
Chingleput	Irungadukotta *cum* Lattur	14,662	3,747	18,409	2,887	2,600	2,922	15,522	...	360
		5,710	30,951	36,661	28,958	...	7,703	7,703	14,223	...
	Bungari	1,956	24,074	26,030	15,032	...	10,998	10,908	...	4,720
North Arcot ...	Naraganti		5,001	5,001	4,362	...	639	639	3,894	...
	Kallur	1,368	2,024	3,392	2,120	...	1,272	1,272	1,766	...
	Nonakad Tenpadi ...	811	2,056	2,867	2,174	...	663	663	1,574	...
	Agraharam	1,535	5,424	6,959	6,548	...	411	411	778	...
	Agharayarayangudi ...	1,02,452	73,759	1,76,211	28,515	94,400	53,296	1,47,696	1,126	...
Tanjore	Kapistalam	543	2,041	813	...	...	1,228	1,228	4,655	...
	Bhavaniambapuram... ...	1,498	35,950	36,752	20,600	...	16,152	16,152	66,896	...
	Shealli	802	9,397	18,341	6,715	...	4,626	11,626	4,901	...
Trichinopoly ...	Perambur...	8,944	50,135	2,44,502	29,805	7,000	37,397	2,14,697	4,605	...
	Bodinaikanur...	1,94,367	53,756	1,31,573	23,079	1,77,300	78,994	1,08,494	...	...
Madura	Guntamanaikanur	77,817	45,809	56,218	52,438	29,500	3,780	3,780	...	66
	Maniachi...	10,409	22,920	28,282	26,023	...	2,259	2,259	10,591	4,070
Tinnevelly... ...	Singampatti	5,362	7,939	30,379	5,858	...	2,721	24,521	...	75,601
	Urkad	22,440				21,800				
	Samattur *cum* Kottampatti...	6,614	10,412	17,026	7,294	...	9,732	9,732	1,232	...
Coimbatore ...		12,260	6,549	18,839	4,382	10,200	4,257	14,457	...	...
Malabar	Nelialum...									
	Total...	22,80,458	11,75,889	34,56,347	7,23,172	19,16,500	8,16,675	27,33,175	2,59,805	3,10,996

153. In addition to the Statements usually submitted with this report one has been drawn up to show (1) the actual Land Revenue collections of each estate, (or income proper,) as compared with the actual gross charges of the year, and (2) the net revenue of each estate as compared with the peishcush or other land assessment payable to Government. It shows that the incidence of taxation varies very greatly; and that many estates are either administered at an excessive cost, or that their revenues have been very inefficiently collected.

154. The Government have so repeatedly drawn the Court's attention to the apparently small expenditure on irrigation works in the several estates, that it seems desirable to state here all that has been done in furtherance of the instructions received. The following is a Statement showing the "*maramat*" or Public Works expenditure incurred in the several estates during the year under review :—

Districts.	Estates.	Fasli 1280.
		Rs.
Ganjam... ...	Purla Kimedy	69,571
	Barwah	1,215
	Jalantra	2,392
Vizagapatam ...	Rewada	125
	Salur	...
	Meringhy...	550
Godavery	Nallamillipadu	...
	Kapileswarapuram *cum*... ...	...
	Kesanakurru	132
Nellore	Chundi	...
Chingleput ...	Irungadukotta *cum* Lattur ...	...
North Arcot ...	Bungari	3,465
	Naraganti	130
	Kallur	...
	Nonakad Tenpadi	...
Tanjore	Agraharam	...
	Agharayarayangudi	...
	Kapistalam	...
	Bhavaniambapuram	...
	Shealli	...
Trichinopoly ...	Peramur	50
Madura	Bodinaikanur	370
	Guntamanaikanur	263
Tinnevelly ...	Maniachi...	8
	Singampatti	5,216
	Urkad	4
Coimbatore ...	Samattur *cum*	...
	Kottampatti	
Malabar... ...	Nelialum	...
	Total...	83,491

155. As before by far the largest expenditure occurs in Purla Kimedy. Particular attention has all along been paid to public works in this estate, the funds of which always permitted of a liberal expenditure. The system of roads and works of irrigation is so far efficient and complete that when the few original works, now in progress and fast approaching completion, are finished, there will be little or nothing left in the way of new works, the execution of which it would be desirable to undertake.

156. *Barwah* and *Jalantra* are comparatively small estates and a steady annual outlay proportioned to their wants has always been incurred, as will be seen from the marginal figures.

	Fasli 1278.	Fasli 1279.	Fasli 1280.
	RS.	RS.	RS.
Barwah	1,382	910	1,215
Jalantra	1,852	2,131	2,392

157. *Rewada* in Vizagapatam has scarcely any funds which can be devoted to the purpose. The Budget for the current year recently submitted by the Collector showed little more than 700 Rupees as the estimated surplus on the year's transactions.

158. *Meringhy* and *Salur* in the same district are considerable estates, but being rented out with stipulations that the existing works shall be maintained in good order, there is no necessity for an immediate annual expenditure out of the estate funds. There is, however, nothing to prevent an expenditure on new works, the construction of which might be desirable, (especially as the renters have been brought to agree to pay an enhanced rent in proportion to the benefits derivable from such new works,) and the Court will not lose sight of the subject.

159. The *Nallamillipadu* Estate in Godavery is a poor one and showed a surplus of only Rupees 1,190 at the end of the year. It is believed there is little scope in the estate for expenditure on public works.

160. *Kapileswarapuram* and *Kesanakurru* in the same district are larger, but the Collector not having as yet submitted his Budget the Court are not in a position to speak of their wants in the matter of irrigation works. The non-repair of the Godavery embankment which is said to have caused so much loss to the revenues in Kesanakurru is a matter which will no doubt receive the careful attention of Government in the Department of Public Works when the further information called for is submitted to them.

161. The *Chundi* Estate in Nellore has recently come under the Court's management and its wants in respect of works of irrigation and communication will receive attention in due course.

162. *Irungadukotta cum Lattur.*—No expenditure was incurred in this estate for the reasons already explained in paragraph 55.

163. In *Bungari*, which has now been made over to the proprietor on his coming of age, all that was practicable was done liberally to place its works of irrigation in good order.

164. *Naraganti* is heavily involved, and it has not been possible hitherto to expend large sums on public works. In the budget of the current year, however, nearly 4,000 Rupees have been provided for this purpose.

165. *Kallur.*—The affairs of this estate are still in confusion and considering that the estate showed a surplus of only Rupees 639 at the end of Fasli 1280, the Court fear it will not be practicable for some time to come to lay out anything on reproductive works.

166. The six estates noted in the margin which are situated in Tanjore, as also Peramur in Trichinopoly and Urkad in Tinnevelly consist wholly of Ryotwari lands, the irrigation for which is provided at the cost of the State.

Nonakad Tenpadi.
Agraharam.
Agharayarayangudi.
Kapistalam.
Bhavaniambapuram.
Shealli.

167. In regard to the estates in Madura, at least so far as the Bodinaikanur estate is concerned, the Court trust, under the circumstances already detailed in paragraph 104, to be able to show a larger expenditure in the accounts for the current year.

168. In *Maniachi* no expenditure on irrigation works was hitherto possible, owing to its heavy liabilities. Now that it has been completely freed from debt, an expenditure proportioned to its reduced resources and wants will be incurred in due course.

169. In *Singamputti* a large expenditure has been already incurred and more will follow. It is unnecessary to add anything here to what has been already stated on this subject in paragraph 134.

170. In regard to *Samattur cum Kottampatti* in Coimbatore the Court have recently sanctioned estimates to a large amount for the repair and improvement of the breached anicut and supply channel of the tank.

171. In *Nelialum* no expenditure under this head was incurred, the ample and constant rain-fall of Malabar having rendered it unnecessary.

172. The Court will now proceed to review in a separate section as desired by Government,* the educational progress of the several wards. The information under this head, cannot be conveniently put into a tabular form and moreover the prescribed tables are still due from some of the districts. No tabular form is therefore submitted as suggested by Government, but such of the tables as have been received are herewith forwarded in original.

*Paragraph 32 of Government Order, dated 16th January 1871, No. 1,069.

173. GANJAM—*Purla Kimedy.*—The Zemindar of Purla Kimedy has three sons and two daughters. The eldest son* is now in his ninth year and is attending the Anglo-Vernacular School at Kimedy. With reference to the remarks of Government in paragraph 7 of their Order, dated 10th June 1871, No. 1,069, the Court regret to observe that they have not yet succeeded in securing a competent tutor, although they have spared no efforts to do so. The subject still engages their attention and they will take care that no avoidable delay occurs in the matter; but it is extremely difficult to find any one who combines all the requisites to make a really efficient tutor.

Note.—His precise age has been ascertained. He was born on the 4th April 1863.

174. *Barwah.*—The minor Vasudevapadhi Khadanga, the only representative of the elder branch of the family, made little or no progress in his studies during the year under report. He went home ill and was detained there for his marriage; after that his mother threw obstacles in the way of his return to school, and the Collector did not press the matter, seeing that the youth was within a few months of his majority. Of the three minors of the second branch the eldest is in Jail, the other two, aged 17 and 14, managed to evade attendance at school, and even the stoppage of their monthly allowances did not induce them to return. The Collector reports that they have since promised to attend the Berhampore School.

175. *Jalantra.*—The minor heir to this estate, now 11 years old, is being educated at Chetterpore by a private tutor. It would appear that he was never actually removed to Mandasa, as was at one time contemplated, nor was he sent to the Onslow institution as was stated in the Court's review of last year. The Court are now in communication with the Collector about the future arrangements for the education of the minor.

176. VIZAGAPATAM—*Rewada.*—Here there are three minors, two brothers and one sister. The eldest Venkata Lakshmi Narayana Rao did not attend school during the year owing to ill-health. The other two children are yet too young for instruction.

177. *Salur.*—The Salur minor, now 12 years old, is a promising boy and appears to have made good progress in his studies, notwithstanding that ill-health prevented his regular attendance at the school. He is being educated in the Hindu Anglo-Vernacular School at Vizagapatam.

178. *Meringhy.*—The minor heir to this estate is an infant four years old.

179. GODAVERY—*Nallamillipadu.*—The minor proprietrix of this estate is a widow, 14 years old. From what the Collector has reported she appears to have made very creditable progress in her studies and to be capable of reading and writing tolerably well.

180. *Kapileswarapuram cum Kesanakurru.*—The proprietrix of these estates also is a widow. She is nine years old and is reported to have made very fair progress for the short time she has been under tuition.

181. NELLORE—*Chundi.*—The senior members of the family having no objection to it, the two Chundi minors were placed in the Free Church Mission School at Nellore, which is the only good school in the district. During the short time they have been there the minors are reported to have made perceptible progress in their studies. The finances of the estate are in good condition, and there will yet be time when the minors have sufficiently advanced in their studies, to make special provision for their further education.

182. CHINGLEPUT—*Irungalukotta cum Lattur.*—The minor heir to this estate who is past 14 is reported to be naturally dull and to have made but little of his opportunities. He has had a private tutor in addition to school teaching.

183. NORTH ARCOT—*Bungari.*—Naturally dull, the Bungari minor made little progress in his studies; and beyond a smattering of English, he acquired little during the period he was under the care of the Court. When the estate was made over to him, the Collector endeavoured to impress him with a sense of his responsibilities, but apparently with little effect.

184. *Naraganti.*—The Narsganti minor, now in his eleventh year, is reading in the Government Zilla school at Chittoor and has also the assistance of a private tutor in preparing his lessons. He is reported to be an intelligent and amiable lad and to have made fair progress in his studies. The home influences, however, have been reported to be not favourable to his moral culture, and the Collector has been called upon to report what arrangements he would propose to counteract them.

185. *Kallur.*—The Kallur minor, who is now in his seventeenth year, is stated to be smart and intelligent, but his attendance at school, owing to his mother's interference, has been very irregular. A guardian has been now appointed and it is hoped this interference will be somewhat checked.

186. TANJORE—*Nonakad Tenpadi.*—The Nonakad minor, a sickly lad, now aged 16, has been removed to the town of Manargudi, where there is a Native Surgeon, and where the Deputy-

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Collector can exercise immediate supervision over him. The lad has not made good progress in his studies owing partly to ill-health and partly to natural dullness.

187. *Agraharam.*—The three wards here are reported to be promising intelligent lads and to have made good progress in their studies. They are reading in the Anglo-Vernacular School at Mannargudi.

188. *Agharayarayangudi.*—There are three minors here also, aged respectively 16, 9 and 6 years. The two elder boys got on well and the youngest also was attending school.

189. *Kapistalam* and *Bhavaniambapuram.*—These estates reverted to the owners after remaining a short time under the care of the Court. There is therefore nothing to report under the head Educational progress.

190. *Shealli.*—The proprietors of this estate are two widows. Being grown up ladies, no measures can be adopted for their education.

191. TRICHINOPOLY—*Peramur.*—The proprietor of this estate is a congenital idiot. A slight improvement in his mental condition is reported, and it is stated that since his removal to Sreerungum by order of Mr. Cadell he evinces a desire for society.

192. MADURA—*Bodinaikanur.*—The minor, who is now 12 years old, attends the Anglo-Vernacular School at Madura. His progress was considered fair by the Head Master of the institution; but this opinion was not shared by the Collector.

193. *Guntamanaikanur.*—The minor proprietor of this estate is still a child four years and five months old.

194. *Uthappanaikanur.*—There are two minor heirs to this estate. Both of them are aged 13: they are the sons of two different mothers. One of them, Tirumala Muthulinga Thumbiya Villiasawmy Uthapa Naik, is reported to be diligent, earnest and punctual, and to have made fair progress in his studies. The other is a sickly lad and was very irregular in his attendance at school.

195. *Neikarapatti.*—The minor made no progress in his studies and was allowed to go home to get acquainted with the affairs of the estate. The Sub-Collector has reported that though deficient in education, he will be capable of managing his own affairs.

196. *Sirupalliai.*—There are two minor heirs to this estate: it appears to be as hopeless as ever attempting to do anything towards the education of the elder: the younger also appears to have made little or no progress. The Collector has, however, very properly insisted on his regular attendance at the Anglo-Vernacular School.

197. TINNEVELLY—*Maniachi.*—The Collector has reported favourably of the mental progress of the minor Zemindar. The school in which he studies is close by the Collector's house, and the minor has the great advantage of being under the immediate eye of Mr. Puckle, who neglects no opportunity of seeing to his ward's education. The Collector has again failed to make any mention of the step-brothers of the minor Zemindar, of whom there appear to be three, all of them old enough to be put to school. The Collector's particular attention will be drawn to this omission.

198. *Singampatti.*—The Singampatti minor, not a very bright youth, made little intellectual progress; his marriage in September 1870, moreover, interfered seriously with his regular studies. He has been put to school at Tinnevelly and Mr. Puckle reports that this arrangement, although it has been made so short a time, is already giving evidence of very favourable results.

199. *Urkad.*—The elder of the Urkad minors, of whom there are two, is so near attaining his majority that it is useless to expect that he will make much further progress, as he has never shown much inclination for study and is less likely than ever now to do so. He has a fair knowledge of Tamil and can talk a little English. The younger boy is described as an intelligent lad and likely to get on well if kept at school for the next four years. They were both removed from a village school to the Anglo-Vernacular School at Tinnevelly, but returned to their village on what appears to have been a mere pretext. The Collector, however, has sent for them again.

200. Coimbatore—*Samattur cum Kottampatti.*—This ward is reported to be a "very steady and well-dispositioned boy," to be a regular attendant at school, and to have made fair progress in his studies. The minor being abnormally stout, the Court have recently sanctioned the purchase of a Pegu pony to afford him riding exercise.

201. Malabar—*Nelialum.*—The Nelialum minor's progress is very unfavourably reported on by the Head Master of the Calicut Provincial School, where he is reading. This is much to be regretted, as the minor has been under tuition since 1865; the Head Master describes the boy as neither intelligent nor industrious.

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1.—*Statement showing the number of Villages under the several modes of settlement in the Estates under management in Fasli* 1280, *with the age, etc., of the Minors.*

Districts.	Estates.	Number of Villages. Ryotwar.	Rented.	Amany.	Inam and Shrotriem.	Total.	Age of the Minor at the end of Fasli 1280. Y. M. D.	Year in which each proprietor came under the charge of the Court of Wards.	Year in which the Minor will attain his majority.
Ganjam	Purla Kimedy	481	4	...	391	876	41 0 0	1830	...
	Barwah	1	3	...	...	4	17 7 24 17 0 0 14 0 0	1859	1871 ... ...
	Jalantra	56	5	...	31	92	11 1 18	1860	1878
	Total...	538	12	...	422	972	.....	.....	...
Vizagapatam	Rewada	2	...	...	1	3	9 8 10 4 11 2	1869	1879 1884
	Salur	...	91	...	71	162	13 1 5	1869	1876
	Meringhy	...	50	...	33	83	3 4 28	1869	1886
	Total...	2	141	...	105	248	.....	.....	...
Godavery	Nallamillipadu	1	...	...	...	1	14 0 0	1866	1875
	Kapileswaraparam *cum*	1	...	...	...	1	9 0 0	1869	1880
	Kesanakurru	6	...	...	...	6			
	Total...	8	...	...	...	8	.....	.....	...
Nellore	Chundi	28	16	...	3	47	13 0 0	1871	1876
Chingleput	Irungadukotta *cum*	...	...	1	...	1	14 6 0	1858	1875
	Lattur	...	...	1	...	1			
	Total...	...	...	2	...	2	.....	.....	...
North Arcot	Bungari	105	...	...	9	114	18 1 3	1866	1871
	Naraganti	58	...	...	11	69	10 9 0	1867	1878
	Kallur	84	5	...	5	94	16 7 20	1869	1872
	Total...	247	5	...	25	277	.....	.....	...
Tanjore	Nonakad Tenpadi	16	...	...	2	18	16 0 0	1869	1873
	Agraharam	6	...	...	...	6	15 0 0 12 0 0 9 0 0	1869	1874 1877 1880
	Agharayarayangudi	7	...	...	1	8	16 0 0 9 0 0 6 0 0	1869	1873 1880 1883
	Kapistalam	38	...	...	8	46	23 0 0	1870	...
	Bhavaniambapuram	3	...	...	5	8	15 0 0 01 0 0	1869	...
	Shealli	30	...	...	5	35	33 0 0 15 0 0	1870	...
	Total...	100	...	...	21	121	.....	.....	...
Trichinopoly	Peramur	15	...	...	...	15	23 0 0	1868	...
Madura	Bodinaikanur	11	1	...	...	12	12 8 0	1863	1876
	Guntamanaikanur	21	...	...	1	22	14 5 0	1867	1885
	Total...	32	1	...	1	34	.....	.....	...
Tinnevelly	Maniachi	8	...	2	2	12	1 0 0 0 0 0	1866	1876 ...
	Singampatti	1	...	...	...	1	1 6 0	1867	1878
	Urkad	...	...	...	...	...	7 0 0 14 0 0	1869	1872 1875
	Total...	9	..	2	2	13	.....	.....	...
Coimbatore	Samattur *cum*	6	...	...	...	6	14 0 0	1866	1875
	Kottampatti	7	...	...	...	7			
	Total...	13	...	...	...	13	.....	.....	...
Malabar	Nelialum	...	...	...	...	...	18 0 0	1858	1871
	Grand Total...	992	175	4	579	1,7	.....	.....	...

No. 2.— *Statement of Cultivation and Settlement of Ryotwar*

Districts.	Estates.	Number of Villages.	Dry. Land.	Dry. Assessment.	Wet. Land.	Wet. Assessment.
			ACRES.	RS.	ACRES.	RS.
Ganjam	Purla Kimedy	481	41,311	55,638	62,672	2,78,444
	Berwah	1	...	...	...	1,713
	Jalantra	56	...	...	...	19,282
	Total...	538	41,311	55,638	62,672	2,99,439
Vizagapatam	These estates having been rented, no particulars of	2	677	3,087	97	2,477
	Rowada	2	677	3,087	97	2,477
	Ralut	1	98	507	...	...
	Merioghy	1	1,923	15,683	714	1,927
	Total...	4	2,021	16,190	714	1,927
Godavery	Nallamillipada	1	1,923	15,683	...	...
	Kapileswarapuram cum	6	1,854	11,629	...	1,927
	Kesanakurra	1	98	507	...	...
	Total...	8	3,875	27,219	...	35,237
Nellore	Chundi	28	...	...	2,088	23,591
North Arcot	Bungari	103	4,291	8,739	1,011	10,156
	Naraganti	58	4,755	8,943	301	2,574
	Kallur	84	1,455	2,836	...	...
	Total...	247	10,501	20,518	3,400	36,321
Tanjore	These estates having reverted to the proprietors shortly	16	6	6	454	1,744
	Nonakad Tenpacl	6	12	13	218	1,065
	Agraharam	7	6	13	406	1,810
	Agharayarayangudi	30	493	498	3,033	13,640
	Kapistalam	59	517	530	4,111	18,259
	Bhavaniambapuram	15	1,996	1,452	381	1,919
	Shealli	11	21,214	30,013	4,769	22,353
	Total...	21	37,825	51,153	562	1,497
Trichinopoly	Peramur	32	59,039	81,166	5,331	23,850
Madura	Bodinaikanur	8	10,247	11,635	37	481
	Guntamanaikanur	1	791	276	1,208	12,878
	Total...	...	151	74	96	991
Tinnevelly	Maniachi	9	11,189	11,985	1,341	14,350
	Singampatti	6	2,598	2,898	...	...
	Urkad	7	3,870	4,828	...	...
	Total...	13	6,468	7,726	...	...
Coimbatore	Samattur *cum*	951	1,36,345	2,10,375	78,674	4,36,623
	Kottamp					
	Grand Total...					

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Villages of the Estates under management for Fasli 1280.

Garden. Land.	Garden. Assessment.	Total. Land.	Total. Assessment.	Fasil and Teerwajasti.	Total Assessment.	Deduct remissions.	Remaining net settlement.	Add ready money collections.	Grand Total.
ACRES.	RS.	ACRES.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
...	...	1,03,983	3,34,082	...	3,34,082	2,128	3,31,954	18,346	3,50,300
...	...	...	1,713	...	1,713	65	1,648	560	2,208
...	...	...	19,282	...	19,282	1,360	17,922	2,975	20,897
...	...	1,03,983	3,55,077	...	3,55,077	3,553	3,51,524	21,881	3,73,405
...	...	774	5,564	...	5,564	...	5,564	...	5,564
cultivation can be given.									
...	...	774	5,564	...	5,564	...	5,564	...	5,564
...	...	98	507	...	507	14	493	...	493
...	...	1,923	15,683	...	15,683	...	15,683	...	15,683
...	...	2,568	12,956	...	12,956	...	12,956	...	12,956
...	...	4,589	29,146	...	29,146	14	29,132	...	29,132
...	...	...	35,237	419	35,656	368	35,288	2,974	38,262
...	...	6,379	32,330	4,026	36,356	8,283	28,073	15,606	43,679
...	...	5,766	19,099	1,445	20,544	3,260	17,284	4,470	21,754
...	...	1,756	5,410	86	5,496	1,114	4,382	5,839	10,221
...	...	13,901	56,839	5,557	62,396	12,657	49,739	25,915	75,654
...	...	460	1,750	25	1,775	193	1,582	70	1,652
...	...	230	1,078	3	1,081	52	1,029	43	1,073
...	...	412	1,823	6	1,829	105	1,724	69	1,793
after the commencement of Fasli 1280. Hence no particulars of cultivation can be given for that short period.									
...	...	3,526	14,138	280	14,418	782	13,636	675	14,311
...	...	4,628	18,789	314	19,103	1,132	17,971	857	18,828
...	...	2,377	3,371	415	3,786	...	3,786	37	3,823
...	...	25,983	52,366	...	52,366	2,737	49,629	1,548	51,177
...	...	38,387	52,650	...	52,650	4,228	48,422	1,279	49,701
...	...	64,370	1,05,016	...	1,05,016	6,965	98,051	2,827	1,00,878
...	...	10,284	12,116	...	12,116	305	11,811	488	12,299
...	...	1,999	13,154	...	13,154	1,688	11,466	7,974	19,440
...	...	247	1,065	...	1,065	...	1,065	245	1,310
...	...	12,530	26,335	...	26,335	1,993	24,342	8,707	33,049
140	310	2,738	3,208	...	3,208	98	3,110	12	3,122
80	221	3,950	5,049	...	5,049	8	5,041	5	5,046
220	531	6,688	8,257	...	8,257	106	8,151	17	8,168
220	531	215,239	6,47,529	6,709	6,54,238	26,78[illegible]	6,27,450	63,342	6,90,7[illegible]

No. 3.—*General Abstract of the whole Revenue demand of the Estates under management for Fasli* 1280.

Districts.	Estates.	Land Revenue.					Extra Revenue.	Grand Total.
		Ryotwar.	Village Rent.	Amani or division of the produce.	Shotriem Jodi.	Total.		
1	2	3	4	5	6	7	8	9
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.
Ganjam	Purla Kimedy	3,50,300	8,400	...	12,843	3,71,543	3,443	3,74,986
	Barwah	2,208	14,693	...	...	16,901	29	16,930
	Jalantra	20,897	3,024	...	382	24,303	513	24,816
	Total...	3,73,405	26,117	...	13,225	4,12,747	3,985	4,16,732
Vizagapatam	Rewada	5,564	...	...	112	5,676	682	6,358
	Salur	...	83,822	...	...	83,822	5,209	89,031
	Meringhy	...	35,000	...	...	35,000	3,253	38,253
	Total...	5,564	1,18,822	...	112	1,24,498	9,144	1,33,642
Godavery	Nallamillipadu	493	...	...	...	493	343	836
	Kapileswarapuram *cum*	15,683	...	...	...	15,683	5,617	21,300
	Kesanakurru	12,956	...	...	...	12,956	3,255	16,211
	Total...	29,132	...	...	...	29,132	9,215	38,347
Nellore	Chundi	38,262	8,044	...	3,756	50,062	5,145	55,207
Chingleput	Irungadukotta *cum*	...	...	2,136	...	2,136	...	2,136
	Lattur	...	...	1,766	...	1,766	127	1,893
	Total...	...	...	3,902	...	3,902	127	4,029
North Arcot	Bungari	43,679	...	...	144	43,823	2,224	46,047
	Naraganti	21,754	...	...	391	22,145	3,173	25,318
	Kallur	10,221	245	...	246	10,712	628	11,340
	Total...	75,654	245	...	781	76,680	6,025	82,705
Tanjore	Nonakad Tenpadi	1,652	...	...	...	1,652	558	2,210
	Agraharam	1,072	...	...	...	1,072	937	2,009
	Agharayarayangudi	1,793	...	...	...	1,793	1,717	3,510
	Kapistalam	These Estates having reverted to the proprietors after the commencement of Fasli 1280, no particulars are given.						
	Bhavaniambapuram							
	Shealli	14,311	...	...	37	14,348	21,315	35,663
	Total...	18,828	...	...	37	18,865	24,527	43,392
Trichinopoly	Peramur	3,823	...	...	...	3,823	7,968	11,791
Madura	Bodinaikanur	51,177	717	...	...	51,894	...	51,894
	Guntamanaikanur	49,701	...	...	...	49,701	237	49,938
	Total...	1,00,878	717	...	...	1,01,595	237	1,01,832
Tinnevelly	Maniachi	12,299	...	491	...	12,790	38	12,828
	Singampatti	19,440	582	2,944	...	22,966	112	23,078
	Urkad	1,310	...	...	...	1,310	53	1,363
	Total...	33,049	582	3,435	...	37,066	203	37,269
Coimbatore	Samattur *cum*	3,122	...	1,139	...	4,261	117	4,378
	Kottampatti	5,046	...	120	...	5,166	170	5,336
	Total...	8,168	...	1,259	...	9,427	287	9,714
[illegible]ialum		...	7,602	...	...	7,602	...	7,602
[illegible]	Grand Total...	6,86,763	1,62,129	8,596	17,911	8,75,399	66,863	9,42,262
[illegible]d for Kapis[illegible]alam		...	...	...	...	...	...	9,704
[illegible]hiambapuram		...	...	...	...	...	...	248
								9,52,214

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No. 4.—*Statement showing the Demand, Collection, and Balance of the whole Revenue of the Estates under management for Fasli* 1280.

Districts.	Estates.	Demand for Fasli 1280.			Collections to the close of Fasli 1280.		
		Arrears.	Current.	Total.	Arrears.	Current.	Total.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ganjam	Purla Kimedy	23,596	3,74,986	3,98,582	10,354	3,56,023	3,66,377
	Barwah	959	16,930	17,889	896	13,484	14,380
	Jalantra	4,526	24,816	29,342	2,340	18,947	21,287
	Total...	29,081	4,16,732	4,45,813	13,590	3,88,454	4,02,044
Vizagapatam	Rewada	269	6,358	6,627	245	5,099	5,344
	Salur	2,700	89,031	91,731	2,700	72,472	75,172
	Meringhy	...	38,253	38,253	...	36,465	36,465
	Total...	2,969	1,33,642	1,36,611	2,945	1,14,036	1,16,981
Godavery	Nallamillipadu	253	836	1,089	241	836	1,077
	Kapileswarapuram *cum*...	1,570	21,300	22,870	1,085	20,803	21,888
	Kesanakurru	9,605	16,211	25,816	592	15,737	14,329
	Total...	11,428	38,347	49,775	1,918	35,376	37,294
Nellore	Chundi	3,274	55,207	58,481	3,010	46,292	43,302
Chingleput	Irungadukotta *cum*...	588	2,136	2,724	588	775	1,363
	Lattur	1,922	1,893	3,815	1,712	671	2,383
	Total...	2,510	4,029	6,539	2,300	1,446	3,746
North Arcot	Bungari	21,315	46,047	67,362	15,951	12,385	28,336
	Naraganti	14,015	25,318	39,333	7,191	16,883	24,074
	Kallur	7,499	11,340	18,839	2,220	2,218	4,438
	Total...	42,829	82,705	1,25,534	25,362	31,486	56,848
Tanjore	Nonakad Tenpadi	38	2,210	2,248	38	1,978	2,016
	Agraharam	831	2,009	2,840	608	1,413	2,021
	Agharayarayangudi	3,470	3,510	6,980	3,397	1,158	4,555
	Kapistalam	14,435	9,704	24,139	6,898	9,704	16,602
	Bhavaniambapuram	28	248	276	25	248	273
	Shealli	3,360	35,663	39,023	1,241	34,110	35,351
	Total...	22,162	53,344	75,506	12,207	48,611	60,818
Trichinopoly	Peramur	1,516	11,791	13,307	1,223	8,043	9,266
Madura	Bodinaikanur	11,972	51,894	63,866	11,622	36,339	47,961
	Guntamanaikanur	21,106	49,938	71,044	17,822	33,247	51,069
	Total...	33,078	1,01,832	1,34,910	29,444	69,586	99,030
Tinnevelly	Maniachi	26,783	12,828	39,611	9,076	11,313	20,389
	Singampatti	15,035	23,078	38,113	7,698	14,306	22,004
	Urkad	1,724	1,363	3,087	1,099	417	1,516
	Total...	43,542	37,269	80,8[illegible]	17,873	26,036	42[illegible]
Coimbatore	Samattur *cum*	245	4,378	4,6[illegible]	245	4,077	4,322
	Kottampatti	289	5,336	5,6[illegible]	289	5,111	5,400
	Total...	534	9,714	10,2[illegible]	53	9,188	9,722
Malabar	Nelialum	7,986	7,602	15,5[illegible]	2,3[illegible]	2,953	6,346
	Grand Total...	2,00,909	9,52,214	11,53,123	1,12,799	7,8[illegible],507	8,94,306

Statement showing the Demand, Collection, and Balance of the whole Revenue of the Estates under management for Fasli 1280.—(Concluded.)

Districts.	Estates.	Arrears remitted.	Balance to the close of Fasli 1280.			Subsequent collections and remissions.	Balance.
			Arrears.	Current.	Total.		
		9	10	11	12	13	14
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ganjam	Purla Kimedy	...	13,242	18,963	32,205	5,215	26,990
	Barwah	40	23	3,446	3,469	2,579	890
	Jalantra	498	1,688	5,869	7,557	1,919	5,638
	Total...	538	14,953	28,278	43,231	9,713	33,518
Vizagapatam	Rewada	...	24	1,259	1,283	...	1,283
	Salur	...	...	16,559	16,559	...	16,559
	Meringhy	...	...	1,788	1,788	...	1,788
	Total...	...	24	19,606	19,630	...	19,630
Godavery	Nallamillipadu	...	12	...	12	...	12
	Kapileswarapuram *cum* ...	...	485	497	982	21	961
	Kesanakurru	...	9,013	2,474	11,487	227	11,260
	Total..	...	9,510	2,971	12,481	248	12,233
Nellore	Chundi	...	1,264	8,915	10,179	6,202	3,977
Chingleput	Irungadukotta *cum* ...	...	...	1,361	1,361	1,068	293
	Lattur	...	210	1,222	1,432	943	489
	Total...	...	210	2,583	2,793	2,011	782
North Arcot	Bungari	418	4,946	33,662	38,608	...	38,608
	Naraganti	...	6,824	8,435	15,259	68	15,191
	Kallur	...	5,279	9,122	14,401	3,539	10,862
	Total...	418	17,049	51,219	68,268	3,607	64,661
Tanjore	Nonakad Tenpadi	...	...	232	232	80	152
	Agraharam	...	223	596	819	202	617
	Agharayanrayangudi	73	...	2,352	2,352	2,228	124
	Kapistalam	...	7,537	...	7,537	...	7,537
	Bhavaniambapuram	...	3	...	3	...	3
	Shealli	...	2,119	1,553	3,672	355	3,317
	Total...	73	9,882	4,733	14,615	2,865	11,750
Trichinopoly	Peramur	...	293	3,748	4,041	2,429	1,612
Madura	Bodinaikanur	...	350	15,555	15,905	15,088	817
	Guntamanaikanur	121	3,163	16,691	19,854	13,757	6,097
	Total...	121	3,513	32,246	35,759	28,845	6,914
Tinnevelly	Maniachi	1,254	16,453	1,515	17,968	1,115	16,853
	Singampatti	1,192	6,145	8,772	14,917	5,580	9,337
	Urkad	114	511	946	1,457	369	1,088
	Total...	2,560	23,109	11,233	34,342	7,064	27,278
Coimbatore	Samalapur *cum* ...	...	...	301	301	269	32
	Kottamangatti	...	...	225	225	159	66
	Total...	...	...	526	526	428	98
Malabar	Nelialum	...	4,593	4,649	9,242	340	8,902
	Grand Total...	3,710	84,400	1,70,707	2,55,107	63,752	1,91,355

No. 5.—Financial Statement of Receipts and Charges of the Estates under management for Fasli 1280.

Districts.	Estates.	Amount of credit at the end of Fasli 1279.		Income in Fasli 1280.			Total of columns 5 and 8.
		Cash.	Government paper.	Total.	Collections within the Fasli as in column 8 of Statement No. 4.	Interest on funds invested, and rents of houses and other income.	Total.
1	2	3	4	5	6	7	8	9
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ganjam	Purla Kimedy	3,11,820	13,11,900	16,23,720	3,66,377	1,36,919	5,03,296	21,27,016
	Barwah	8,315	14,500	22,815	14,380	3,846	18,226	41,041
	Jalantra	14,825	37,500	52,325	21,287	11,164	32,451	84,776
	Total...	3,34,960	13,63,900	16,98,860	4,02,044	1,51,929	5,53,973	22,52,833
Vizagapatam	Rewada	3,737	...	3,737	5,344	1,019	6,363	10,100
	Salur	2,899	...	2,899	75,172	14,860	90,032	92,931
	Meringhy	19,526	30,000	49,526	36,465	10,186	46,651	96,177
	Total...	26,162	30,000	56,162	1,16,981	26,065	1,43,046	1,99,208
Godavery	Nallamillipadu	643	...	643	1,077	1	1,078	1,721
	Kapileswarapuram *cum* ...	12,041	...	12,041	21,888	881	22,769	34,810
	Kesanakurru	2,149	...	2,149	14,329	2	14,331	16,480
	Total...	14,833	...	14,833	37,294	884	38,178	53,011
Nellore	Chundi	41,566	...	41,566	48,302	1,944	50,246	91,812
Chingleput	Irungadukotta *cum* Lattur	3,562	11,100	14,662	3,746	1	3,747	18,409
North Arcot	Bungari	5,710	...	5,710	28,336	2,615	30,951	36,661
	Naraganti	1,956	...	1,956	24,074	...	24,074	25,030
	Kallur	...	...	...	4,438	563	5,001	5,001
	Total...	7,666	...	7,666	56,848	3,178	60,026	67,692

Financial Statement of Receipts and Charges of the Estates under management for Fasli 1280.—(Continued.)

Districts.	Estates.	Amount of credit at the end of Fasli 1279.			Income in Fasli 1280.			Total of columns 5 and 8.
		Cash.	Government paper.	Total.	Collections within the Fasli as in column 8 of Statement No. 4.	Interest on funds invested, and rents of houses and other income.	Total.	
1	2	3	4	5	6	7	8	9
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Tanjore	Nonakad Tenpadi	1,368	...	1,368	2,016	8	2,024	3,392
	Agraharam	811	...	811	2,021	35	2,056	2,867
	Agharayarayangudi	1,535	...	1,535	4,555	869	5,424	6,959
	Kapistalam	26,652	75,800	1,02,452	16,602	57,157	73,759	1,76,211
	Bhavaniambapuram	1,498	...	1,498	273	270	543	2,041
	Shealli	802	...	802	35,351	599	35,950	36,752
	Total...	32,666	75,800	1,08,466	60,818	58,938	1,19,756	2,28,222
Trichinopoly	Peramur	8,944	...	8,944	9,266	131	9,397	18,341
Madura	Bodinaikanur	17,067	1,77,300	1,94,367	47,961	2,174	50,135	2,44,502
	Guntamanaikanur	48,317	29,500	77,817	51,069	2,687	53,756	1,31,573
	Total...	65,384	2,06,800	2,72,184	99,030	4,861	1,03,891	3,76,075
Tinnevelly	Maniachi	10,409	...	10,409	20,389	25,420	45,809	56,218
	Singampatti	5,362	...	5,362	22,004	916	22,920	28,282
	Urkad...	640	21,800	22,440	1,516	6,423	7,939	30,379
	Total...	16,411	21,800	38,211	43,909	32,759	76,668	1,14,879
Coimbatore	Samattur *cum* Kottampatti	6,614	...	6,614	9,722	690	10,412	17,026
Malabar	Nellalum	2,090	10,200	12,290	6,346	203	6,549	18,839
	Grand Total...	5,60,858	17,19,600	22,80,458	8,94,306	2,81,583	11,75,889	34,56,347

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Financial Statement of Receipts and Charges of the Estates under management for Fasli 1280.—(Continued.)

Districts.	Estates.	Charges.							
		Establishment and Saderward.	Maramut expenditure.	Government Demand.		Government commission for the management.	Total management and Peishcush.	Maintenance and education of the Minors.	Allowance for the other members of the family.
				Fixed Peishcush.	Assessment.				
		10	11	12	13	14	15	16	17
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ganjam	Purla Kimedy	21,382	69,571	82,029	13,000	4,452	1,90,434	31,000	4,134
	Barwah	952	1,215	7,800	460	304	10,731	1,155	...
	Jalantra	2,120	2,392	7,000	900	337	12,749	1,818	...
	Total...	24,454	73,178	96,829	14,360	5,093	2,13,914	33,973	4,134
Vizagapatam.	Rewada	264	125	3,053	117	200	3,759	567	26
	Salur	360	...	34,941	3,128	293	38,722	4,400	3,903
	Meringhy	63	550	18,477	1,285	268	20,643	7,990	...
	Total ..	687	675	56,471	4,530	761	63,124	12,957	3,929
Godavery	Nallajillipadu	...	...	16	16	...	232	150	130
	Kapileswarapuram	575	...	8,778	310	...	9,663	1,003	1,410
	Kesanakurru	599	...	11,834	339	...	12,772	...	...
	Total...	1,174	...	20,828	665	...	22,667	1,153	1,540
Nellore	Chundi	8,263	132	8,123	2,871	...	19,389	6,678	1,249
Chingleput	Irungadukotta *cum* Lattur	468	...	314	...	27	809	850	480
North Arcot	Bungar	1,542	3,465	9,600	1,382	576	16,565	3,116	2,271
	Naragatti	2,017	130	6,611	2,036	245	11,039	2,025	1,125
	Kallur	469	...	2,185	231	62	2,947	939	210
	Total...	4,028	3,595	18,396	3,649	883	30,551	6,080	3,606

Financial Statement of Receipts and Charges of the Estates under management for Fasli 1280.—(Continued.)

Districts.	Estates.	Charges.							
		Establishment and Saderward.	Maramut expenditure.	Government Demand. Fixed Peishcush.	Government Demand. Assessment.	Government commission for the management.	Total management and Peishcush.	Maintenance and education of the Minors.	Allowance for the other members of the family.
		10	11	12	13	14	15	16	17
		Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.
	[illegible]	[illegible]	[illegible]	[illegible]	1,747	73	1 964	143	...
Tanjore ...	Nonakad Tenpadi	144	...	...	1,116	47	1,318	474	...
	Agraharam	155	...	...	397	59	631	670	34
	Agharayarayangudi	175	...	...	10,923	650	14,043	495	...
	Kapistalam	2,470	...	...	350	34	454	121	83
	Bhavaniambapuram	70	...	...	16,008	...	18,247	1,138	...
	Shealli	2,239	...	...					
	Total...	5,253	..	...	30,541	863	36,657	3,041	117
Trichinopoly ...	Peramur...	500	50	...	4,201	293	5,044	901	180
Madura ...	Bodinaikanur...	3,597	370	14,578	1,092	937	20,574	2,305	4,290
	Guntamanaikanur...	2,841	263	13,415	2,100	748	19,367	1,256	1,860
	Total...	6,438	633	27,993	3,192	1,685	39,941	3,561	6,150
Tinnevelly ...	Maniachi...	575	8	4,319	944	...	5,846	1,056	1,401
	Singampatti	1,030	5,216	8,008	513	...	14,767	3,615	...
	Urkad	159	4	...	796	...	959	1,131	...
	Total...	1,764	5,228	12,327	2,253	...	21,572	5,802	1,401
Coimbatore ...	Samattur *cum* Kottampatti ..	708	...	3,544	497	147	4,896	1,690	...
Malabar	Nelialum...	91	...	...	3,174	200	3,465	720	33
	Grand Total...	53,828	83,491	2,41,825	69,933	9,952	4,62,029	77,406	22,819

Financial Statement of Receipts and Charges of the Estates under management for Fasli 1280.—(Continued.)

Districts.	Estates.	Charges.—(Concld.)		Total charges.	Per-centage of Establishment and Saderward on collections.	Balance to the credit of the Estates.			Difference between columns 5 and 24.	
		Payment of debts.	Other miscellaneous disbursements.			In Government paper.	In Cash.	Total.	Increase.	Decrease.
		18	19	20	21	22	23	24	25	26
		Rs.	Rs.	Rs.	Rs. A. P.	Rs.	Rs.	Rs.	Rs.	Rs.
Ganjam ...	Purla Kimedy	...	20,196	2,45,764	5 13 4	14,50,200	4,31,052	18,81,252	2,57,532	...
	Barwah	...	7,390	19,276	6 9 11	15,200	6,565	21,765	...	1,050
	Jalantra	...	1,877	16,444	9 15 4	48,000	20,332	68,332	16,007	...
	Total...	...	29,463	2,81,484	... .	15,13,400	4,57,949	19,71,349	2,73,539	1,050
Vizagapatam	Rewada	210	1,790	6,352	4 15 0	2,700	1,048	3,748	11	...
	Salur	14,420	4,051	65,496	0 7 7		27,435	27,435	24,536	...
	Meringhy	...	3,454	32,087	0 2 9	47,600	16,490	64,090	14,564	...
	Total...	14,630	9,295	1,03,935	... ...	50,300	44,973	95,273	39,111	...
Godavery ...	Nallamillipadu	...	19	531	... ...	...	1,190	1,190	547	...
	Kapileswarapuram *cum* ..	6,276	2,876	21,228	2 10 0	...	13,582	13,582	1,541	...
	Kesanakurru	[illegible]	41	12,813	4 2 10	...	3,667	3,667	1,518	...
	Total...	6,276	2,936	34,572	... ...	...	18,439	18,439	3,606	...
Nellore	Chundi	...	8,262	35,578	17 1 8	...	56,234	56,234	14,668	...
Chingleput ...	Irungadukotta *cum* Lattur.	...	748	2,887	12 7 10	12,600	2,922	15,522	860	...
North Arcot...	Bungari	2,437	4,569	28,958	5 7 1	...	7 703	7,703	1,993	...
	Naraganti	...	843	15,032	8 6 0	...	10,998	10,998	9,042	...
	Kallur...	...	266	4,362	10 9 1	...	639	639	639	...
	Total...	2,437	5,678	48,352	... ...	...	19,340	19,340	11,674	...

Financial Statement of Receipts and Charges of the Estates under management for Fasli 1280.—(Concluded.)

Districts.	Estates.	Charges.—(Concld.) Payment of debts.	Other miscellaneous disbursements.	Total charges.	Per-centage of Establishment and Saderward on collections.	Balance to the credit of the Estates. In Government paper.	In Cash.	Total.	Difference between columns 5 and 24. Increase.	Decrease.
		18	19	20	21	22	23	24	25	26
		Rs.	Rs.	Rs.	Rs. A. P.	Rs.	Rs.	Rs.	Rs.	Rs.
Tanjore ...	Nonakad Tenpadi	...	13	2,120	7 2 3	...	1,272	1,272	...	96
	Agraharam	329	53	2,174	7 10 8	...	693	693	...	118
	Agharayarayangudi	4,978	235	6,548	3 13 5	...	411	411	...	1,124
	Kapistalam	...	13,977	28,515	14 14 6	94,400	53,296	1,47,696	45,244	...
	Bhavaniambapuram	...	155	813	25 10 3	...	1,228	1,228	...	270
	Shealli...	...	1,215	20,600	6 5 4	...	16,152	16,152	15,350	...
	Total...	5,307	15,648	60,770	... ...	94,400	73,052	1,67,452	60,594	1,608
Trichinopoly ...	Peramur	...	590	6,715	5 6 4	7,000	4,626	11,626	2,682	...
Madura ...	Bodinaikanur	...	2,636	29,805	7 7 2	1,77,300	37,397	2,14,697	20,330	...
	Guntamanaikanur	...	596	23,079	5 9 0	29,500	78,994	1,08,494	30,677	...
	Total...	...	3,232	52,884	... ...	2,06,800	1,16,391	3,23,191	51,007	...
Tinnevelly ...	Maniachi	38,302	5,833	52,438	2 13 1	...	3,780	3,780	...	6,629
	Singampatti	4,000	3,641	26,023	4 10 10	...	2,259	2,259	...	3,103
	Urkad...	...	3,768	5,858	10 7 9	21,800	2,721	24,521	2,081	...
	Total...	42,302	13,242	84,319	... ...	21,800	8,760	30,560	2,081	9,732
Coimbatore ...	Samattur *cum* Kottampatti.	...	708	7,294	7 4 6	...	9,732	9,732	3,118	...
Malabar	Nelialum	...	164	4,382	1 6 11	10,200	4,257	14,457	2,167	...
	Grand Total...	70,952	89,966	7,23,172	... ...	19,16,500	8,16,675	27,33,175	4,65,107	12,390

No. 6.—*Comparative Statement of Demand, Collection, and Charges of the Estates under management between Faslis* 1279 *and* 1280.

Districts.	Estates.	Land Revenue. Demand. Fasli 1279.	Fasli 1280.	Increase.	Decrease.	Collection. Fasli 1279.	Fasli 1280.	Increase.	Decrease.
1	2	3	4	5	6	7	8	9	10
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ganjam	Purla Kimedy	3,74,829	3,74,986	157	...	3,58,765	3,56,023	...	2,742
	Barwah	16,161	16,930	769	...	15,246	13,484	...	1,762
	Jalantra	25,158	24,816	...	342	22,185	18,947	...	3,238
	Total...	4,16,148	4,16,732	926	342	3,96,196	3,88,454	...	7,742
Vizagapatam	Rewada	6,197	6,358	161	...	5,945	5,099	...	846
	Salur...	22,269	89,031	66,762	...	19,569	72,472	52,903	...
	Meringhy	18,102	38,253	20,151	...	18,102	36,465	18,363	...
	Total...	46,568	1,33,642	87,074	...	43,616	1,14,036	71,266	846
Godavery...	Nallamillipadu...	862	836	...	26	622	836	214	...
	Kapileswarapuram *cum*	17,330	21,300	3,970	...	16,249	20,803	4,554	...
	Kesanakuru	16,564	16,211	...	353	15,138	13,737	...	1,401
	Total...	34,756	38,347	3,970	379	32,009	35,376	4,768	1,401
Nellore...	Chundi	52,316	55,207	2,891	...	49,042	46,292	...	2,750
Chingleput	Irungadukotta *cum* Lattur ...	3,762	4,029	267	...	1,254	1,446	192	...
North Arcot	Bungari	42,003	46,047	4,044	...	23,996	12,385	...	11,611
	Naraganti...	22,765	25,318	2,553	...	13,228	16,883	3,655	...
	Kallur	8,281	11,340	3,059	...	4,186	2,218	...	1,968
	Total...	73,049	82,705	9,656	...	41,410	31,486	3,655	13,579

Comparative Statement of Demand, Collection, and Charges, etc.—(Continued.)

Districts.	Estates.	Land Revenue. Demand. Fasli 1279.	Demand. Fasli 1280.	Demand. Increase.	Demand. Decrease.	Collection. Fasli 1279.	Collection. Fasli 1280.	Collection. Increase.	Collection. Decrease.
1	2	3	4	5	6	7	8	9	10
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Tanjore	Nonakad Tenpadi	2,635	2,210	...	425	2,597	1,978	...	619
	Agraharam	2,599	2,009	...	590	1,992	1,413	...	579
	Agharayarayangudi...	4,489	3,510	...	979	1,019	1,158	139	...
	Kapistalam	44,521	9,704	...	34,817	35,264	9,704	...	25,560
	Bhavaniambapuram...	1,977	248	...	1,729	1,949	248	...	1,701
	Shealli	...	35,663	35,663	...	...	34,110	34,110	...
	Total...	56,221	53,344	35,663	38,540	42,821	48,611	34,249	28,459
Trichinopoly...	Peramur	14,288	11,791	...	2,497	13,055	8,043	...	5,012
Madura	Bodinaikanur	52,029	51,894	...	135	40,175	36,339	...	3,836
	Guntamanaikanur	53,921	49,938	...	3,983	35,932	33,247	...	2,685
	Total...	1,05,950	1,01,832	...	4,118	76,107	69,586	...	6,521
Tinnevelly	Maniachi	36,558	12,828	...	23,730	28,194	11,313	...	16,881
	Singampatti	20,419	23,078	2,659	...	11,247	14,306	3,059	...
	Urkad	4,484	1,363	...	3,121	1,730	417	...	1,313
	Total...	61,461	37,269	2,659	26,851	41,171	26,036	3,059	18,194
Coimbatore	Samattur *cum*	4,562	4,378	...	184	4,317	4,077	...	240
	Kottampatti	5,538	5,336	...	202	5,249	5,111	...	138
	Total...	10,100	9,714	...	386	9,566	9,188	...	378
Malabar	Nelialum	7,380	7,602	222	...	2,569	2,953	384	...
	Grand Total...	8,81,999	9,52,214	1,43,328	73,113	7,48,816	7,81,507	1,17,573	84,882

Comparative Statement of Demand, Collection, and Charges, etc.—(Continued.)

Districts.	Estates.	Charges. Management and Peishcush. Fasli 1279.	Management and Peishcush. Fasli 1280.	Other charges. Fasli 1279.	Other charges. Fasli 1280.	Total. Fasli 1279.	Total. Fasli 1280.	Total. Increase.	Total. Decrease.
		11	12	13	14	15	16	17	18
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ganjam	Purla Kimedy	1,94,687	1,90,434	53,133	55,330	2,47,820	2,45,764	...	2,056
	Barwah	10,398	10,731	11,401	8,545	21,799	19,276	...	2,523
	Jalantra	12,449	12,749	8,583	3,695	21,032	16,444	...	4,588
	Total...	2,17,534	2,13,914	73,117	67,570	2,90,651	2,81,484	...	9,167
Vizagapatam	Rewada	4,135	3,759	1,538	2,593	5,673	6,352	679	...
	Salur...	26,314	38,722	10,151	26,774	36,465	65,496	29,031	...
	Meringhy	9,672	20,643	3,349	11,444	13,021	32,087	19,066	...
	Total...	40,121	63,124	15,038	40,811	55,159	1,03,935	48,776	...
Godavery...	Nallamillipadu...	373	232	260	299	633	531	...	102
	Kapileswarapuram *cum*	9,424	9,663	1,991	11,565	11,415	21,228	9,813	...
	Kesanakurru	12,099	12,772	892	41	12,991	12,813	...	178
	Total...	21,896	22,667	3,143	11,905	25,039	34,572	9,813	280
Nellore...	Chundi	...	19,389	...	16,189	...	35,578	35,578	...
Chingleput	Irungadukotta *cum* Lattur ...	3,349	809	3,980	2,078	7,329	2,887	...	4,442
North Arcot	Bungari	23,506	16,565	18,445	12,393	41,951	28,958	...	12,993
	Naraganti...	9,819	11,039	6,585	3,993	16,404	15,032	...	1,372
	Kallur	3,790	2,947	427	1,415	4,217	4,362	145	...
	Total...	37,115	30,551	25,457	17,801	62,572	48,352	145	14,365

Comparative Statement of Demand, Collection, and Charges, etc.—(Concluded.)

Districts.	Estates.	Charges.				
		Management and Peishcush.		Other charges.		Total.
		Fasli 1279.	Fasli 1280.	Fasli 1279.	Fasli 1280.	Fasli 1279.
		11	12	13	14	15
		Rs.	Rs.	Rs.	Rs.	Rs.
Tanjore	Nonakad Tenpadi	1,853	1,964	433	156	2,286
	Agraharam	1,229	1,318	667	856	1,896
	Agharayarayangudi	2,053	631	3,641	5,917	5,694
	Kapistalam	21,998	14,043	11,424	14,472	33,422
	Bhavaniambapuram	681	454	260	359	941
	Shealli	...	18,247	...	2,353	...
	Total	27,814	36,657	16,425	24,113	44,239
Trichinopoly	Peramur	4,767	5,044	2,810	1,671	7,577
Madura	Bodinaikanur	22,989	20,574	15,625	9,231	38,614
	Guntamanaikanur	19,546	19,367	8,876	3,712	28,422
	Total	42,535	39,941	24,501	12,943	67,036
Tinnevelly	Maniachi	12,938	5,846	19,578	46,592	32,516
	Singampatti	11,094	14,767	10,618	11,256	21,712
	Urkad	4,420	959	732	4,899	5,152
	Total	28,452	21,572	30,928	62,747	59,380
Coimbatore	Samattur *cum* Kottampatti	5,465	4,896	4,334	2,398	9,799
	Total	5,465	4,896	4,334	2,398	9,799
Malabar	Nelialum	2,267	3,465	997	917	3,264
	Grand Total	4,31,315	4,62,029	2,00,730	2,61,143	6,32,045

Districts.	Estates.	Charges.		Increase.	Decrease.
		Fasli 1280.			
		16		17	18
		Rs.		Rs.	Rs.
Tanjore	Nonakad Tenpadi	2,120		...	166
	Agraharam	2,174		278	...
	Agharayarayangudi	6,548		854	...
	Kapistalam	28,515		...	4,907
	Bhavaniambapuram	813		...	128
	Shealli	20,600		20,600	...
	Total	60,770		21,732	5,201
Trichinopoly	Peramur	6,715		...	862
Madura	Bodinaikanur	29,805		...	8,809
	Guntamanaikanur	23,079		...	5,343
	Total	52,884		...	14,152
Tinnevelly	Maniachi	52,438		19,922	...
	Singampatti	26,023		4,311	...
	Urkad	5,858		706	...
	Total	84,319		24,939	...
Coimbatore	Samattur *cum* Kottampatti	7,294		...	2,505
	Total	7,294		...	2,505
Malabar	Nelialum	4,382		1,118	...
	Grand Total	7,23,172		1,42,101	50,974

Statement comparing the Land Revenue Collectors with the ordinary Charges and the net Land Revenue receipts with the Peishcush.

Estates.	Land Revenue collections.	Charges.			Percentage column 4 to column 1.	Land Revenue collections.	Charges.				Net charges.	Net income deducting column 11 from column 6.	Peishcush and assessment.	Percentage column 13 to column 12.
		Gross charges.	Deduct payment for debts.	Net charges.			Gross charges.	Deduct.						
								Peishcush and assessment.	Payment for debts.	Total.				
	1	2	3	4	5	6	7	8	9	10	11	12	13	14
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Purla Kimedy	3,66,377	2,45,764	...	2,45,764	67·0	3,66,377	2,45,764	95,029	...	95,029	1,50,735	2,15,642	95,029	44·0
Barwah	14,380	19,276	...	19,276	134·0	14,380	19,276	8,260	...	8,260	11,016	3,364	8,260	245·5
Jalantra	21,287	16,444	...	16,444	77·2	21,287	16,444	7,900	...	7,900	8,544	12,743	7,900	61·9
Rewada	5,344	6,352	210	6,142	114·9	5,344	6,352	3,170	210	3,380	2,972	2,372	3,170	133·6
Salur	75,172	65,496	14,420	51,076	67·9	75,172	65,496	38,069	14,420	52,489	13,007	62,165	38,069	61·2
Meringhy	36,465	32,087	...	32,087	87·9	36,465	32,087	19,762	...	19,762	12,325	24,140	19,762	81·9
Nallamillipadu	1,077	531	...	531	49·3	1,077	531	232	...	232	299	778	232	29·8
Kapileswarapuram *cum*	21,888	21,228	6,276	14,952	68·3	21,888	21,228	9,088	6,276	15,364	5,864	16,024	9,088	56·7
Kesanakurru	14,329	12,813	...	12,813	89·4	14,329	12,813	12,173	...	12,173	640	13,689	12,173	88·9
Chundi	48,302	35,578	...	35,578	73·6	48,302	35,578	10,994	...	10,994	24,584	23,718	10,994	46·3
Irungadukotta *cum*	3,746	2,887	...	2,887	77·0	3,746	2,887	314	...	314	2,573	1,173	314	26·7
Lattur	28,336	28,958	2,437	26,521	93·5	28,336	28,958	10,982	2,437	13,419	15,539	12,797	10,982	84·2
Bungari	24,074	15,032	...	15,032	62·4	24,074	15,032	8,647	...	8,647	6,385	17,689	8,647	48·8
Naraganti	4,438	4,362	...	4,362	98·2	4,438	4,362	2,416	...	2,416	1,946	2,492	2,416	96·9
Kallur	2,016	2,120	...	2,120	105·1	2,016	2,120	1,747	...	1,747	373	1,643	1,747	106·3
Nonakad Tenpadi	2,021	2,174	329	1,845	91·2	2,021	2,174	1,116	329	1,445	729	1,292	1,116	86·3
Agraharam	4,555	6,548	4,978	1,570	34·4	4,555	6,548	397	4,978	5,375	1,173	3,382	397	11·7
Agharayarayangudi	16,602	28,515	...	28,515	171·7	16,602	28,515	10,923	...	10,923	17,592	— 990	10,923	...
Kapistalam	273	813	...	813	297·8	273	813	350	...	350	463	— 190	350	...
Bhavaniambapuram	35,351	20,600	...	20,600	58·2	35,351	20,600	16,008	...	16,008	4,592	30,759	16,008	52·0
Shealli	9,266	6,715	...	6,715	72·4	9,266	6,715	4,201	...	4,201	2,514	6,752	4,201	62·2
Peramur	47,961	29,805	...	29,805	62·1	47,961	29,805	15,670	...	15,670	14,135	33,826	15,670	46·3
Bodinaikanur	51,069	23,079	...	23,079	45·1	51,069	23,079	15,515	...	15,515	7,564	43,505	15,515	35·6
Guntamanaikanur	20,389	52,438	38,302	14,136	69·3	20,389	52,438	5,263	38,302	43,565	8,873	11,516	5,263	45·7
Maniachi	22,004	26,023	4,000	22,023	100·0	22,004	26,023	8,521	4,000	12,521	13,502	8,502	8,521	100·2
Singampatti	1,516	5,858	...	5,858	386·4	1,516	5,858	796	...	796	5,062	—3,546	796	...
Urkad	9,722	7,294	...	7,294	75·0	9,722	7,294	4,041	...	4,041	3,253	6,469	4,041	62·4
Samatur *cum* Kottampatti	6,346	4,382	...	4,382	69·0	6,346	4,382	3,174	...	3,174	1,208	5,138	3,174	61·7
Nelialum														

No. 136.

ORDER THEREON, 17th July 1872, No. 1,078.

Miscellaneous.

THIS report on the management of the estates of Minor Proprietors for Fasli 1280 (1870-71) has reference to thirty estates, three of which were made over to the proprietors while two were newly taken under management during the year.

2. The aggregate demand, including current and arrears, of the thirty estates was Rs. 11,53,123; the Collections realized Rs. 8,94,306; Remissions amounted to Rs. 3,710; and the remaining balance at the end of the year was Rs. 2,55,107, out of which a further sum of Rs. 63,752 had been collected when the Board reported. The total amount expended on Public Works in the thirty estates during the year was Rs. 83,491.

3. The balance due to the estates noted in the margin were large compared with the demand. In the case of Salur it has been collected in full since the end of the year. A large portion of the balance due to Nelialum should evidently be struck off the accounts as owing by Coffee planters who have either left the country or died. The condition of the three estates in the district of North Arcot, Bungari, Naruganti and Kallur (of which Bungari has since been made over to its owner) was very unsatisfactory.

Salur.	Kallur.
Kesanakuru.	Maniachi.
Bungari.	Nelialum.
Naruganti.	

4. In reviewing the Court's Report for Fasli 1279, the Governor in Council had occasion to remark on the unpromising condition of these estates as evidenced, chiefly by the outstanding balances; and in G. O., 15th November 1871, No. 1,940, on receipt of a special report on the subject, the Government recognized the exceptional difficulties that beset the Agent of the Court in that District. At the close of Fasli 1,280, however, there was a larger balance against the Bungari Estate alone than stood against all three estates at the end of Fasli 1279. The Bungari Poliyam was taken in charge in 1866 with a small balance to credit and with a balance outstanding of upwards of Rs. 14,800, and it was delivered over to the proprietor in 1871 with a balance at credit of more than Rs. 7,700, and with arrears amounting to Rs. 38,600, the bulk of which appertained to the year under report in which the charges including Peshcush exceeded the collections. It is explained that the Census and the accounts connected with the transfer of the estate to the proprietor detained the Village Officers from their current duties. The Governor in Council however concurs with the Court of Wards in pronouncing the management of these estates in North Arcot to be "eminently unsuccessful."

5. GANJAM.—The three estates in the district (one of which, Purla Kimedy, is the largest of all the estates in Ward and has been longest under the management of the Court) are in a very satisfactory condition. At the close of the Fasli Purla Kimedy had a capital of Rs. 13,58,063 exclusive of the sum decreed to the brother of the proprietor; the system of roads was completed and the irrigation works were in a good state of repair. Barwah had a capital of Rs. 21,765 and Jalantra of Rs. 68,332. The Government desire to see the further report called for by the Court on the alleged failure of the survey and classification by blocks in the Purla Kimedy. They trust the Court will not relax their efforts to secure the services of a thoroughly competent Tutor for the Zemindar's heir. It is a matter of very great importance that the boy should be well-trained for the administration of the fine property which will devolve upon him.

6. VIZAGAPATAM.—Rewada, which is a small ryotwary estate, is free from debt and has a balance due to it of Rs. 4,183, which is in process of collection. The amount expended on public works during the year was only Rs. 125. The Government trust that the improved condition of this estate will admit of a more liberal expenditure under this head in future. The remaining two estates, Salur and Meringhy, are rented to relatives of the minors. Salur is still heavily involved, but Meringhy has a capital of Rs. 79,000, and a sum of Rs. 1,26,935 due to it, of which about 13,000 Rs. were recovered during the year. The Salur Minor, who is twelve years old, is being educated at the Anglo-Vernacular School, Vizagapatam, and appears to have progressed well

Proceedings of the Madras Government, Revenue Department,
17th July 1872.

in his studies. The elder of the Rewada Minors suffered from ill-health and did not attend school at all, and the other two minors are mere children.

7. GODAVERY.—The three estates in this district, the property of two minors, were reviewed in G. O., 3rd February 1872, No. 230. The minors, who are widows, have made creditable progress in their studies, and one of them can read and write tolerably well.

8. NELLORE.—The estate of Chundi came under management four months before the close of the Fasli, but the whole transactions of the year are shown in the Statements accompanying the Court's report. There was a surplus at the close of the year of Rs. 56,234, the outstanding balance was comparatively small, and there are scarcely any debts due to or by the estate. The estate will probably remain at least five years under the Court of Wards and the large surplus on hand should enable the Collector to execute many useful works. The Court remark, however, that there is but a limited scope for expenditure on Public Works in this Estate. The minors attend the Free Church Mission School at Nellore with the consent of the Senior Members of the family and are reported to be progressing favourably. One minor only is entered in Statement No. I., and his age is 13.

9. CHINGLEPUT.—The two estates in this district, the property of one minor, have been under the Court's management since 1858 and are in a satisfactory condition. The estate is free from debt and has a capital of Rs. 15,522. The Government think it would have been better however if some expenditure had been incurred on Public Works. Doubtless the estates are well off in this respect, owing to the large outlay in Fasli 1279; but they can hardly have required neither repairs nor improvements of any kind. The report on the progress of the minor is very discouraging; he is now 14 years old and has but a few years left him for improvement before the termination of the Court's control.

10. TANJORE.—Kapistalam and Bhavaniampuram (a small estate) were restored to the proprietors during the year; the former was little more than a year under the Court's management, and the balance to credit in that time was increased from Rs. 86,433 to Rs. 1,47,696; the latter came under management late in 1869 without any surplus and was restored with a balance in its favour of Rs. 1,228. The total demand of this estate falls short of Rs. 300. The collections in Agraharam and Agharayarayangudi were rather backward. Nonakad Tenpadi was in a satisfactory condition. Sheally was taken charge of during the year. The debts due to this estate amount to Rs. 66,896. The Government trust that attention will be paid to their realization. The report on the several minors is favourable.

11. TRICHINOPOLY.—The only estate in this district under the Court of Wards is Peramur which is altogether ryotwari. It has a capital of Rs. 11,626 and is free from debt. The debts due to it amount to near Rs. 5,000, but only 33 Rs. of this were collected during the year. In some cases judgments have been obtained, and the Collector should lose no time in having these duly executed.

12. MADURA.—The two estates directly under the Court of Wards in this district were in a prosperous condition. Bodinaikanur had a capital at the close of the year of nearly two-and-a quarter lakhs of Rupees, and Guntamanaikanur had more than one-and-a-quarter lakh. The outlay on irrigation works on the former estate was insignificant, but the Government are glad to observe that the Court have already made arrangements for ensuring a systematic and judicious expenditure, under this head in future. The latter estate is chiefly composed of dry or unirrigated land. The other estates under the management of the relatives of the minors were also successfully managed, especially so in regard to securing the debts due to Neikarapatty which were considered doubtful in the previous year. The report on the progress made by the several minors, with one exception, is not very encouraging.

13. TINNEVELLY.—Maniachi estate was freed from the heavy liabilities, which encumbered it, but the larger part of that estate had to be sold to provide funds. There was a small surplus at the close of the Fasli, and the portion of the Zemindari that remains appears to be compact and easy of management. No doubt, as the Court observe, the proximity of the Railway will have a tendency to increase the prosperity of this estate. In the Singampatti Zemindari the money-rent

system was introduced with great success, and Rupees 5,266 were expended judiciously on irrigation works and communications, chiefly on the former. The administration of this estate reflects credit on the officers concerned. Urkad calls for remarks. Avadiapuram which was entrusted to a relative of the minor has been mismanaged, but the minor came of age in June of the present year when the estate will have been restored to him. The report on the conduct of the minors notwithstanding the Collector's exertions on their behalf is not so satisfactory as Government could have hoped.

14. COIMBATORE.—In this district there were only two small estates, the property of one individual under the Court's management yielding a joint revenue of nearly Rupees 10,000. The administration of these estates was satisfactory. At the close of the year the surplus was Rupees 9,732, a portion of which was to be invested in Government securities. The Government are glad to learn that the minor who is 15 years old and whose wardship terminates in 1875 was regular in his attendance at school during the year and made fair progress in his studies. In *Malabar* the portion of the Nelialum estate (the only property in ward) has been decidedly improved since it was taken charge. It has now a capital of some Rupees 14,500. The Government trust that as the irrecoverable balances have been written off, the accounts will in future exhibit a more satisfactory state of demand and collection.

15. The Government are unable to see much practical utility in the new Statement prepared by the Court of Wards which is designed to show the ratio which the charges other than debts paid bear to the collections of the year and which the Peishcush (or assessment in the Ryotwari estates) bears to the net income. The Court argue from this show of figures that the "incidence of taxation varies greatly and that many estates are either administered at an excessive cost or that their revenues have been very inefficiently collected." The Government, however, observe that the table exhibits rather the pecuniary position of each proprietor.

16. The charges in different estates must vary with the circumstances of the owner and the property; and an unfavourable comparison of charges other than for payment of debt with Land Revenue Collections does not necessarily indicate either extravagant administration or inefficiency. Neither does an unfavourable comparison of Peishcush with net income after deducting all charges, other than for Peishcush and payment of debts necessarily indicate an equal burden of taxation, assuming (which the Government do not admit) that Peshcush is a *tax* on the Zemindar middleman.

17. Charges for maintenance, for public works, for education, for marriage expenses, and such like must vitiate the comparison between estates not similarly circumstanced.

18. The Government approve the method adopted by the Court for reviewing the educational progress of their wards, and the condition of the estates as regards material improvement in a collective manner at the close of their report.

19. The Government trust that the attention of the Court and of the Collectors as their Agents will be unremittingly directed to the education of their wards on which so much depends.

(True Extract.)

(Signed) W. HUDLESTON,
Secretary to Government.

To the Court of Wards.

G. A. Turton.

Rev. & Dep.t

No. 1078.

Proceedings of the Madras Government

Under date the 17 July 1872

Read the following

Proceedings of the Court

of Wards.

Subj.t Report on management of Minors' Estates under the Court of Wards for Fasli 1280.

(M.C. 13.th March 1872
No. 461)

This report on the management of the estates of Minor Proprietors for Fasli 1280 / 1870/71 has reference to thirty estates, three of which were made over to the proprietors while

Govt. of {1872} Madras.

REVENUE.

THE COURT OF WARDS.

17th.

Encl.

G. O., 17th July 1872, No. 1,078.

JULY.

Nos. 135-136.

Minor estates under the Court of Wards.—Report on their management for Fasli 1280 reviewed.

while two were newly taken under manage-ment during the year-

2. The aggregate demand, including cur-rent and arrears, of the Unity estates was Rs. 11,53,123; the Collection realized Rs. 8,94,306; Re-missions amounted to Rs. 3,710; and the re-maining balance at the end of the year was Rs. 255,107, out of which a further sum of Rs. 63,752 had been collected when the Board reported. The total

Salur
Kesavanakuru
Bungari
Narigonti
Kallur
Mariaraki
Neliaburu

total amount ex-pended on Public works in the 30 Estates during the year was Rs. 83,491-

3 The balances due to the estates noted in the margin were large compared with the demands. In the case of Salur it has been collected in full since the end of the year. A large portion of the balance due to Neliaburu should evidently be struck off the accounts owing as ~~due~~ by coffee planters who have either left the country

country or died. The condition of the three estates in the District of North Arcot, Bungari, Karungunti and Kallur (of which Bungari has since been made over to its owner) was very unsatisfactory.

4. - In reviewing the Comte's report for Fasli 1279, the Governor in Council had occasion to remark

R

on the unpromising condition of these estates as evidenced chiefly by the outstanding balances and in G.O. 15th Novr 1871, No. 1940, on receipt of a special report on the subject the Govt recognized the exceptional difficulties that beset the Agent of the Court in that District. At the close of Fasly 1280, however, there was a larger balance against the Bangari Estate alone than stood against all three estates at the end of Fasli 1279. The Bangari Poliem was taken in charge in 1866 with a small balance to credit and with a balance outstanding of upwards of

Rs

Rs. 14,800, and it was delivered over to the proprietor in 1871 with a balance at credit of more than Rs. 7,700, and with arrears amounting to Rs. 38,600, the bulk of which appertained to the year under report in which the charges including Peshcush exceeded the collections. It is explained that the Census and the accounts connected with the transfer of the Estate to the proprietor detained the village officers from their current duties. The Governor in Council however concurs with the Court of Wards in pronouncing the management of these estates in North Arcot to be "eminently unsuccessful."

Ganjam

5 Ganjam. The three estates in the District (one of which, Purla kimedy, is the largest of all the estates in Ward and has been longest under the management of the Court) are in a very satisfactory condition. At the close of the Fasli Purla kimedy had a capital of Rs. 13,58,063 exclusive of the sum decreed to the brother of the Proprietor; the system of roads was completed and the irrigation works were in a good state of repair. Bazwada had a capital of Rs. 21,716 and Jalantra of Rs. 68,332. The Govt. desire to see the further report called for by the Court on the alleged failure of the Survey and classification by blocks

in

in the Purlakimedy. They trust the Court will not relax their efforts to secure the services of a thoroughly competent Tutor for the Zemindar's heir. It is a matter of very great importance that the boy should be well trained for the administration of the fine property which will devolve upon him.

6. Vizagapatam. Rewada, which is a small zyotwary estate, is free from debt and has a balance due to it of Rs. 4,183, which is in process of collection. The amount expended on public works during the the year was only Rs. 125.

The

The Govt trust that the improved condition of this Estate will admit of a more liberal expenditure under this head in future.

The remaining two Estates, Salur and Merinjky, are vested in relatives of the minors. Salur is still heavily involved, but Merinjky has a Capital of Rs 79,000, and a sum of Rs 126,935 due to it, of which about 13,000 Rs were recovered during the year. The Salur minor, who is twelve years old, is being educated at the Anglo-vernacular School Vizagapatam, and appears to have progressed well in his studies. The elder of the Rewada minors suffers from ill-health and did not attend School at all, and the other two

minors

minors are mere children
G. Godavery — The three
Estates in this District, the
property of two minors, were
reviewed in G.O. 3d. Feb: 18/72
No 230 — The minors,
who are widows, have
made creditable progress
in their studies, and one
of them can read and write
tolerably well.

8. Nellore — The Estate
of Chundi came under
management four months
before the close of the Fasly,
but the whole transactions
of the year are shown
in the Statements accom-
panying the Court's Report.
There was a surplus at the
close of the year of Rs 66,234,
the outstanding balance was
comparatively small, and
there are scarcely any debts
due to or by the Estate. The
Estate will probably remain
at least 5 years under
the Court

of Wards and the large surplus
on hand should enable the
Collector to execute many
useful works. The Court
remark, however, that there
is but a limited scope for
expenditure on public works
in this Estate. The minors
attend the Free Church
Mission School at Nellore
with the consent of the
senior member of the family
and are reported to be progressing
favorably - One minor only
is entered in Statement No I
and his age is 13 [~~the Court~~
~~consider that, if possible,~~
~~it would be well to provide~~
~~suitable instruction for the~~
~~youth elsewhere than in~~
~~the Mission School.~~]

9. Chingleput — The two
Estates in this District, the
property of one minor, have
been under the Court's manage-
ment since 1858 and are
in a satisfactory condition. The
Estate is free from debt and has a
capital of Rs 15,522. The Govt think
it would have been better however

For order -

It - "Nellore" School
Its District
Superintendent &c &c

I would visit there - it
is the only good school.
The ladies are always in
& the family do not visit -
I see no reason why we
should.

Mr Ds 7

A/S"

if some expenditure had been incurred on public works. Doubtless the Estates are well off in this respect, owing to the large outlay in Fusly 1275: but they can hardly have required neither repairs nor improvements of any kind. The report on the progress of the minor is very discouraging; he is now 14 years old and has but a few years left him for improvements before the termination of the Court's control.

10. Tanjore — Kapistalam & Bhavaniampuram a small Estate were restored to the proprietors during the year. the former was little more than a year under the Court's management, and the balance to credit in that time was increased from Rs 86,433 to Rs 14,696; the latter came under management late in 1865 without any surplus and was restored with a balance in its favor of Rs 1228. The total demand of this Estate falls short of Rs 300. The Collections in Agraharam and Agha. -rayarayanpudi were rather backward.

Nonakad Tenpadi was in a satisfactory condition. Sheally was taken charge of during the year. The debts due to this estate amount to Rs 66896. The Govt must, that attention will be paid to their realization. The reports on the several minors is favorable.

11. Trichinopoly — The only estate in this district under the Court of Wards is Perumuer which is altogether zyotwary. It has a capital of Rs 11,626 and.

and is free from debt. The debts due to it amount to near Rs 5000, but only 33 Rs. of this were collected during the year. In some cases judgements have been obtained, and the Collector should lose no time in having these duly Executed.—

12. Madura. The two estates directly under the Courts of Wards in this district were in a prosperous condition. Bodinaikanur had a capital

capital at the close of the year of nearly two and a quarter lacs of Rupees, and Gundamanaikanur had more than one and a quarter lac. The outlay on irrigation works on the former estate was insignificant, but the Govt. are glad to observe that the Court have already made arrangements for ensuring a systematic and judicious Expenditure, under this head in future. The latter estate is chiefly composed of dry or unirrigated land. The other estates under the management

management of the
relatives of the minors
were also successfully ma
naged, especially so in
regard to securing the
debts due to Neikarapatty
which were considered doub
ful in the previous year.
The reports on the prog-
ress made by the several
minors, with one exception
is not very encouraging.

13 Sinnevelly - Manicach
estate was freed from
the heavy liabilities, wh
encumbered it, but the
larger part of the Estate had to be
sold to provide funds.
There was a small
surplus at the clos
of the Fasly, and
the portion
of

of the Zemindary that
remains appears to be com-
=pact and easy of manage-
=ment. No doubt, as the
Court observe, the proximity
of the Railway will have
a tendency to increase the
prosperity of this estate -
In the Singampatti
Zemindary the money rent
system was introduced
with great success, and
Rs. 52 66 were expended
judiciously on irrigation
works and communications,
chiefly on the former. The

administration

administration of this estate reflects credit on the Officers Concerned - Utkad calls for no remarks - Aradia purau which was entrusted to a relative of the minor has been mismanaged, but the Minor ~~came~~ of the present year ~~Comes~~ of age in June ~~1877~~ on ~~later than~~ when the estate will be restored to him - The report on the conduct of the minor's not= =withstanding the Collector's exertions on their behalf is not so satisfactory as Govt. could have hoped -

14 Coimbatore - In this district there were only two small estates, the property of one individual under the Court's management yield= =ing a joint revenue of nearly Rs: 10,000 - The Administra= =tion of these Estates was satisfactory - At the close of the year the surplus was Rs 9,732, a portion of which was to be invested in Govt. Securities - The Govt. are glad to learn that the minor who is 15 years old and whose wardship ter= =minates in 1875 was regular in his attendance at School during the year and made fair progress in his studies.

In

In Malabar the portion of the Melialum Estate (the only property in ward) has been decidedly improved since it was taken charge. It has now a capital of some Rs 14,500. The Govt trust that as the irrecoverable balances have been written off the accounts will in future exhibit a more satisfactory state of demand & collections.

15 The Govt are unable to see much practical utility in the new statement prepared by the Court of Wards which is designed to show the ratio which the charges other than debts paid bear to the Collections of the year and which the Peishkush or assessment in the Ryotwari Estates bear to the net income. The Court argue from this show of figures that the "incidence of taxation varies greatly and that ex many estates are either administered at an excessive cost or that their revenues have been very inefficiently collected. The Government however, observe that the table exhibits rather the pecuniary position of each proprietor.

16. The charges in different estates must vary with the circumstances of the owner and the property; and an unfavorable comparison of charges other than for payment of debt with Land Revenue Collections does not necessarily indicate either extravagant administration or inefficiency. Neither does an unfavorable comparison of Peishkush with net income after deducting all charges other than for Peishkush and payment of debts

necessarily

necessarily indicate une-
qual burden of taxation,
assuming (which the Govt
do not admit) that
Peshkush is a tax on
the Zemindar middle-
man.

17 Charges for main-
tenance, for ~~instruction~~ public works
for education, for marriage
expenses, and such like
must vitiate the compa-
rison between estates not
similarly circumstanced.

18. The Govt approve
the method adopted by
the Court for reviewing
the educational progress
of their wards, and the
condition of the estates

as

as regards material
improvement in a col-
lective manner at the
close of their report.

19. The Govt trust
that the attention of the
Court & of the Collectors
as their Agents will be
unremittingly directed
to the education of their
Wards on which so much
depends.

14 To the Court of Wards Dec 25th July/72.

Lyd.
Minor Estates
Index Court of
Wards - 71280