

PROCEEDINGS OF THE COURT OF WARDS, dated 2nd April 1875.
Read the following Proceedings of the Madras Government, dated 30th October 1874, No. 1,379, Revenue Department:—

ORDER THEREON, 30th October 1874, No. 1,379.

Miscellaneous.

THIS report of the Court of Wards for Fasli 1282 (1872-73) is submitted thirteen months after the year has expired, while, according to G. O., dated 11th March 1854, No. 292, paragraph 12, it should have been laid before Government in December or the latest by the end of February. The Secretary of State has frequently noticed this want of punctuality, and the Board of Revenue will be requested to take effectual measures to obviate it in future.

2. The number of estates under the management of the Court during the year was thirty-one against twenty-seven in the previous year. Five estates were taken up, and one was made over to its proprietor on his attaining his majority. The number of minors under wardship was forty-two.

3. The entire demand (arrears and current) of the estates was Rupees 32,72,418, and the collection within the Fasli amounted to Rupees 18,59,682. The balance, excluding remissions (Rupees 90,060), was Rupees 13,22,676, and this was reduced by subsequent collections to Rupees 9,79,668.

4. The subjoined statement shows the ratios of the collections within and subsequent to the Fasli and of the balance in each estate to the demand:—

Districts.	Names of the Estates.	Percentage of Col-lections within the Fasli.	Percentage of Col-lections subsequent to the Fasli.	Total Per-centage.	Percentage of Balance left.
Ganjam ...	Purla Kimeddy ...	83.72	12.09	95.81	4.19
	Jalantra ...	73.27	5.15	78.42	21.58
	Barwah ...	60.28	19.38	79.66	20.34
	Seerghur ...	41.94	7.12	52.06	47.94
	Rewada ...	63.52	5.49	69.01	30.99
Vizagapatam ...	Salur ...	57.07	39	57.46	42.54
	Meringhy ...	91.02	1.50	92.52	7.48
	Nallamillipadu ...	90.87		90.87	9.13
Godavery ...	Kapleswarapuram cum ...	67.03	13.30	80.38	19.62
	Kesanakurru ...	85.73	1.38	87.11	12.89
	Chundi ...	64.80	5.72	70.52	29.48
Nellore ...	Irungaducotta cum ...	54.60	11.71	66.31	33.69
Chingleput ...	Lattur ...	80.16	16.76	96.92	3.08
	Arnee ...	33.12	4.40	40.52	59.48
North Arcot ...	Naraganti ...	70.17	3.00	73.17	26.83

Districts.	Names of the Estates.	Percentage of Col-lections within the Fasli.	Percentage of Col-lections subsequent to the Fasli.	Total Per-centage.	Percentage of Balance left.
Tanjore ...	Nanakad Tenpadi ...	90.71	9.29	100.00	
	Agraharam ...	100.00		100.00	
Trichinopoly ...	Agharayarayangudi ...	98.30	1.70	100.00	
	Sheali ...	71.51	1.31	72.82	27.18
Madura ...	Peramur ...	74.58	19.76	94.34	5.66
	Bodinaikanur ...	60.10	32.67	92.77	7.23
Tinnevely...	Guntamanakanur ...	70.55	24.17	94.72	5.28
	Sandyur ...	80.98	12.56	93.54	6.46
Coimbatore ...	Othappa Naikanur ...	77.97	13.44	91.41	8.59
	Ramnad ...	44.96	15.73	60.69	39.31
Malabar ...	Maniachi ...	73.89	4.77	78.66	21.34
	Singampatti ...	89.94	4.03	93.97	6.03
Kottampatti ...	Urkad Zemindari ...	57.65	18.19	75.84	24.16
	Urkad partible property ...	50.37	20.41	70.78	29.22
Ettiapuram...	Ettiapuram... ..	79.32	1.28	80.60	19.40
	Samattur cam ...	92.59	7.31	99.90	10
Kottampatti ...	Kottampatti ...	96.93	3.01	99.94	0.06
	Nelialum ...	39.59	5.21	44.80	55.20
Kavalpara ...	Kavalpara ...	85.51	1.09	86.60	13.40
Total ...		59.58	10.49	70.07	29.93

5. The large outstanding balances in several estates indicate that proper attention is not paid by the Revenue officers concerned to the management of the affairs of these properties, although their responsibility in this respect has been frequently pointed out. The Government will notice the heavy balances in some of the estates. The balance is large in Seerghur (Canjam), but that is an estate newly taken up, and it is hoped that the second year's management will show better results. The balances in Rewada and Salur (Vizagapatam) are also heavy, and the Court explain that the ryots of the former estate have not yet fully recovered from the effects of the previous bad season, and that the renter of the latter has been allowed to pay in two instalments for the same reason. The large balance in the only estate (Chundi) in the Nellore District is attributed to the remissness of the manager, and the Court state that the special admonition administered to him last year has had no effect. They will, on consideration of his explanation, which, it is observed, has been called for, take decided steps to improve the management of the estate. The Collector of the Chingleput District has given no explanation for the large balance in Irungaducotta, and the Court have called for it. The large balance in the Jaghire of Arnee (North Arcot District) is owing to the confused state of the accounts and the accumulation of a large irrecoverable balance (Rs. 1,63,085). The balance left in the other estate (Naraganti) in the district is also heavy, and the Court have drawn the attention of the Collector to the subject. The entire demand of three of the four estates in the Tanjore District has been collected, and this is very satisfactory. But the balance in Shealli is over 27 per cent., and it is explained that, on account of losses sustained by the renters from inundation, the Head Assistant Collector has

given them time for paying up the balance. The balances in the estates in Trichinopoly and Madura Districts (Ramnad excepted) are small and need no remark. In the case of Ramnad the Court notice with regret the small amount realised during the year, and the Government trust that the report for 1873-74 will show better results. The Court explain that the large portion of the balance in Nelialum (Malabar District) is assessment payable by lessees direct to Government, the collection of which has been postponed in consequence of the losses sustained by the cultivators.

6. The Government will now briefly review the chief points connected with the administration of the estates in each district.

7. GANJAM—*Purla Kimeddy*.—The small decrease in the current demand of this estate was, it is observed, the result of large relinquishments of land and the heavy loss of crops occasioned by unusual floods.

The administration of the Forest Department has been unsatisfactory and resulted in a loss. The Forest Overseer, Mr. Laval, has been permitted to resign, and the Court are taking steps, in communication with the Inspector of Forests, to introduce efficient arrangements for working the forests.

8. *Jalantra*.—The enhancement of the rental to the extent of 10 per cent. in most of the villages of the estate raised the revenue by Rs. 2,135.

The sum of Rs. 27,207, a portion of the balance to the credit of this estate, is stated to be kept in cash. The Government see no reason why the greater portion of this amount cannot be invested at once in Government securities, unless it can be turned to better account by improving such irrigation works as are likely to yield additional revenue.

9. *Barwah*.—The expenditure of this estate in the year amounted to Rs. 30,366 against Rs. 16,378 in the preceding Fasli, but of this sum Rs. 16,999 were paid to the representative of the elder branch of the Barwah family, who attained his majority, and the ordinary expenditure did not exceed Rs. 13,367.

10. *Seerghur*.—This estate, which was taken up by the Court only in the early part of the year, is involved in debt to the extent of about Rs. 11,000; but, considering the resources of the property, it can be liquidated under proper management long before the minor attains his majority, which will be in 1880. The Government observe, however, that there is an uncertainty hanging over the affairs of the Zemindari in consequence of an appeal to the Privy Council regarding the title to it still pending.

11. *VIZAGAPATAM—Rewadah*.—The affairs of this estate need no particular remark.

12. *Salur*.—The debts of this estate at the commencement of the Fasli amounted to the large sum of Rs. 1,23,192. The Court state that payments to the extent of Rs. 12,851 were made during the year, but that it will not be possible to hand over the property clear of debt to the proprietor when he attains his majority in May 1875. According to Statement No. 1 appended to the Court's report, the minor will not attain his majority till May 1876, and steps should be

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taken to clear as much of the debt as possible by that time. The Court will, in their report for 1875-76, state clearly the amount of the debts with which the management of the estate was undertaken, the sums paid off, and the balance remaining.

13. *Meringhy*.—Of the credit balance of Rs 92,783, the sum of Rs. 20,414 is stated to be in the hands of the Collector *in cash*, and there is no explanation given as to why the greater portion of it cannot be invested in Government securities or laid out in permanent improvements.

The Court have properly noticed the unsatisfactory progress made in the realisation of the debts due to the estate, which amounted to Rs. 1,28,678, but of which only Rs. 8,483 were collected. The Government hope to learn from future reports that the Court's orders for the early realisation of the balance have had the desired effect.

14. *GODAVERY—Nallamillipadu*.—Needs no remark.

15. *Kapeleswarapuram and Kesanakurru*.—There was a falling off of Rs. 4,254, or more than 11½ per cent. on the demand of the preceding year, owing mainly, the Court state, to the nonrepair of the Godavery embankments in the Kesanakurru estate. They add, however, that by Public Works G. O., dated 25th February 1874, No. 477, the District Engineer has been authorized to commence the works, and express a hope that there will be no occasion for heavy remissions in future. Orders will be issued from the Public Works Department for the completion of these works as soon as possible.

This estate is involved only to the extent of Rs. 7,000, and a balance of more than Rs. 18,000 is available. But the Court observe that the creditors refuse to receive payment before the date specified in the bond, and that they are in correspondence with the Collector and the Government Pleader on the subject. All possible expedition should be used to extinguish the debt.

16. *NELLORE—Chundi*.—The expenditure (Rs. 79) on irrigation works in this estate was extremely limited, and the Government trust that the full amount of Rs. 10,666 allotted for expenditure on them in Fasli 1283 has been utilised.

17. *CHINGLEPUT—Irunjaducotta and Lattur*.—The outlay on irrigation works in these estates was also very small, *viz.*, Rs. 23, although the tank is stated to be in unsafe condition, and wet cultivation has consequently fallen. The repair of the tank should be expedited as ample funds are available.

18. *NORTH ARCOT—Arnee*.—This Jaghire has recently been made over to the minor, and the satisfactory condition in which it was handed over formed the subject of G. O., dated 6th October 1874, No. 1,274. No further remarks are necessary.

19. *Naraganti*.—The financial condition of this estate is sound. The debts were paid in full during the year, and there is a credit balance of Rs. 9,592 in cash. A portion of this may be invested in Government securities or laid out on works of permanent utility.

20. *Kallur*.—This estate was handed over to the minor on the 11th November 1872, and the figures given in the table annexed to paragraph 110 of the Court's report show that their management of the property was not satisfactory.

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Although the credit balance of Rs. 1,492, which was saved altogether during the three years of wardship, is satisfactory, the accumulation of arrears to the extent of Rs. 9,041 against Rs. 3,437, when the estate was taken under management, must be explained, and the Court will be requested to submit a separate report on the subject.

21. *TANJORE—Nonakad Tenpadi, Agraharam, Agharayarayangudi, and Shealli*.—All the four estates under the charge of the Court in this district consist of ryotwar lands. The first of these was made over to the minor subsequent to the fasli. The other three need no particular remark, except that they are much involved in debt, and that the Court are taking all possible steps to relieve them from their liabilities.

22. *TRICHINOPOLY—Peramur*.—This is the only estate under the Court's management in the district, and its affairs clearly explained in paragraphs 137 to 146 need no remark.

23. *MADURA—Bodinaikanur*.—Of the entire balance of Rs. 2,59,882 to the credit of this estate Rs. 21,882 are in cash, exclusive of the sum of Rs. 15,000, stated to have been remitted to the Bank for investment in Government securities. No explanation is given as to why the greater portion of the former sum cannot be similarly invested at once.

24. *GuntamanaiKANUR*.—There is an accumulation of no less than Rs. 43,762 in the Huzur treasury to the credit of this estate, besides cash balances of Rs. 2,255 with the manager and of Rs. 2,527 in the Madras Bank. The greater portion of the balance with the Collector should be at once invested in Government securities if it has not been done already, as the estate consists chiefly of unirrigated lands, and it is not likely that money will be required for outlay on irrigation works.

25. *Sandyur*.—Needs no remark.

26. *Oothappanaikanur*.—This is one of the estates taken under the Court's management in the beginning of the fasli. It is free from debts, and there is a credit balance of Rs. 11,168, besides debts due to the estate to the amount of Rs. 13,149. No portion of the latter sum has been realised, and the Court have properly called on the Collector for an explanation on the subject. A portion of the balance should be invested.

27. *Ramnad*.—This is an important estate that has recently come under the management of the Court. It is in charge of a Special Covenanted Assistant. The current demand from all sources amounted to Rs. 7,40,842, showing an increase of Rs. 43,893 over the preceding year, notwithstanding a diminution of acres 2,224 in the extent of dry and garden cultivation. The total demand, inclusive of arrears, was Rs. 11,63,880, but the collections within the year did not exceed Rs. 5,23,247, and this is an unsatisfactory result as already noticed.

The financial results of the year show a surplus balance of Rs. 2,76,660, which, together with the closing balance of the previous year, amounted to Rupees 3,55,777, inclusive of unadjusted advances to the extent of Rs. 28,816.

The estate is largely involved in debts, and the Government are glad to observe, from paragraph 173 of the Court's report, that active steps are being taken to liquidate them.

The system of *waram* or division of produce which obtains in this estate is rightly condemned by the Special Assistant, and the Court promise to take into consideration any proposals which he and the Collector may make to introduce fixed assessments. This is an important measure connected with the administration of the Zemindari, and the sooner money-rates are introduced the better.

The affairs of this estate were left in great confusion by the late Zemindar, and the Government fully endorse the testimony borne by the Court, in paragraph 179, to the exertions of the local officers, and especially of Mr. Lee-Warner, the Special Assistant, to reduce them to order.

28. *TINNEVELLY—Maniachi.*—Needs no remark.

29. *Singampatti.*—The Court remark that, notwithstanding an increase of 333 acres in the land under cultivation, there was an increase of only Rs. 94 in the revenue in consequence of a remission of 10 per cent. on the beriz of wet crops, granted in consideration of the fall in the price of paddy. It should have been explained if the annual settlement is made with reference to the prevailing prices of the year; if so, the system should be corrected.

The beneficial result of a judicious outlay on irrigation works is shown in this estate. About 15,000 Rs. were spent on these works in Faslis 1281 and 1282, and the result is the cultivation of second crop on nearly 200 acres. The increase of revenue due to this cause should have been specified.

The debts due by the estate were all paid off in Fasli 1281.

30. *Urkad.*—This estate was taken under the Court's management at the commencement of the fasli, and there was some difficulty in inducing the ryots to accept puttass which included certain cesses which they wished to have remitted. The Court have called for a report about these cesses, and the Government trust that the subject will receive their careful and early consideration in the interest of the ryots as well as of the minor.

The estate was involved in debt to the extent of Rs. 59,173, and in the first year of the management Rs. 11,776 have been paid up. The resources of the Zemindari will, the Government trust, enable the Court to free it from all liabilities long before the minor attains his majority in 1878.

31. *Urkad Partible Estate.*—This estate consists of ryotwari lands belonging to several parties, and three out of five shares were under the management of the Court. One of the minors having attained his majority during the fasli his share was made over to him.

These lands are involved to the amount of Rs. 40,429, and the subject of liquidating the debt is engaging the Court's attention. The Government observe that there is a balance of Rs. 43,626 to the credit of the estate.

32. *Ettiapuram.*—The closing balance of Fasli 1281 to the credit of this estate was given in the report for that fasli at Rs. 1,33,702, consisting of Rs. 54,202 in cash and the rest in Government securities. The correct balance is stated in the present report to be Rs. 1,37,683; Rs. 58,183 in cash and Rs. 79,500 in Government securities. There was thus a difference of Rs. 3,981 in the *actual cash balance*. There is no explanation given as to how this discrepancy could have occurred and escaped

discovery in the Board's Office. Accuracy in all accounts, and more especially in those connected with trusts, is of paramount importance, and the Court will be requested to submit an explanation of the discrepancy alluded to, as well as of other similar errors in other districts shown in Statement No. 5.

The Government observe that a lakh of Rupees has been invested in Government securities in the year, but there is still the large amount of Rs. 71,036 *in cash*. The greater portion of this sum can also be similarly invested if that has not been already done.

This is one of the largest estates under the Court's management, and the outlay on public works during the last two years was Rs. 21,925. The Court will in such cases show the additional revenue derived from the expenditure on irrigation works.

The debts due to the estate amount to the large sum of Rs. 61,040, and steps appear to have been taken to recover Rs. 23,000. The remainder should also be recovered without delay, unless the conditions connected with the loans prevent such a course.

The Government are glad to notice that the survey of the estate was commenced during the year, and that forty-four villages, embracing an area of fifty-two square miles, have been surveyed.

33. *COIMBATORE—Samattur and Kottimpatti.*—Both these estates belong to the same proprietor, and the Government have no remarks to make, except that the balance of *cash* (Rs. 6,075) appears to be unnecessarily large.

34. *MALABAR—Nelialum.*—This estate was retained under the management of the Court for more than two years after the minor attained his majority, owing to his intellectual backwardness and his own desire for the continuance of their management. He has, however, recently been reported to be able to manage his affairs, and the property was made over to him in satisfactory condition, free from debts and with an annual revenue raised from Rs. 380 to Rs. 3,690. There was, besides a balance of Rs. 20,000, in cash and securities when the estate was made over to the proprietor.

35. *Kavalpara.*—This estate was taken under the Court's management in a very impoverished condition, and business had to be started with an advance of Rs. 5,000 from Government. The Court, however, report that their ten and-a-half months' management resulted in a surplus of Rs. 9,583, both in cash and paddy. The estate is involved in debt to the amount of Rs. 66,322, but as the minor will not attain his majority till 1884, there is every reason to believe that its affairs will be reduced to perfect order by that time.

36. The concluding part of the Court's report relates to the training and education of the minors; but the Governor in Council must observe that general remarks, such as the boy "has made decided progress," or that he "is favorably reported on," give no satisfactory data to ascertain what progress has been made. The Government desire the Court, in paragraph 32 of their order, dated 16th June 1871, No. 1,069, to submit a tabular form, embracing all heads of information regarding the education of these young men, but the Court, in paragraph 172 of their Proceedings, dated 16th March 1872, No. 461, remarked that the

particulars under this head could not be conveniently put into a tabular form. The Government think it desirable now to prescribe such a form, and the Court will submit with their future reports a statement in the form appended to this order.

37. All the minors, except those of Irungadukotta *cum* Lattur (Chingleput), of Agharayarayangudi (Tanjore), and of Singampatti (Tinnevely), are favorably reported upon. The Court have called for a special report regarding the first of these, but it is probably too late to do anything to improve him, as he will soon attain his majority. It is much to be regretted that, although this ward has been under the protection of the Court from 1858, he has made no satisfactory progress. Alaghasundrum Pillai of the second estate was, it is observed, seventeen years of age at the close of Fasli 1282, and he is very likely now free from the Court's control. Although he has been nearly four years under the Court's supervision he was not able to go beyond a taluq school. The Singampatti minor will not be of age till 1878, and active steps should be taken to improve him.

(True Extract.)

(Signed) C. G. MASTER,
Acting Secretary to Government.

To the Court of Wards.
,, the Public Works Department.

Statement showing the Progress made by the Minor Proprietors under the Court of Wards in the Madras Presidency in 1882.

RESULTS OF THE ANNUAL EXAMINATION.																	
District.	Name of the Estate.	Name of the Minor.	AGE AT THE END OF THE YEAR.		ATTAINMENTS WHEN TAKEN UNDER COURT'S PROTECTION.		Class in which he was studying during the year.	Number of School-days.	Number of Days he attended the School.	English.				Vernacular.		Remarks as to the Boy's attendance at the School, his hand-writing, and general behaviour.	
			Years.	Months.	Year.	Class to which fit according to the standard of a Govt. School.				Language.	Mathematics.	History and Geography.	Language.	Grammar.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15			

Statement showing the Progress made by the Minor Proprietors under the Court's Protection.

Notated to each subject, such as two-thirds, one-fourth, half.

NOTE.—Columns 10 to 14 to be filled up by fractions of the maximum marks allotted to each subject, such as two-thirds, one-fourth, half.

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COMMUNICATED to the Collectors concerned for their information and guidance.

1. To admit of the submission of the Board's general report to Government within February, Collectors are requested

Paragraph 1 of the G. O.

to see that their reports are, in future, submitted before the end of October at the latest. Any delay will be brought to the notice of Government. The Court observe that the last district report for Fasli 1282 was not received until February 1874. Similar delay has occurred in the submission of the reports for the past Fasli, and though every endeavor will be made to expedite the submission of the general report to Government, the Court fear that it will not be ready until the end of May.

2. The Court observe that the Collector of Nellore has not yet replied to their Proceedings, dated 12th May 1874, No.

Paragraph 5 of the G. O.

1,104. He is requested to expedite his reply. In Chingleput, the large balance is stated to be owing to the sudden death of the late Manager, and the delay that occurred in securing a competent successor.

3. With regard to the large cash balance, Rupees 27,207, to the credit of the

Paragraph 8 of the G. O.

* Rupees 26,800..

Jalantra Estate, the Court observe that nearly the whole of it* has been subsequently invested in Government securities.

4. The special attention of the Collector of Vizagapatam is drawn to the last clause of paragraph 12 of the Govern-

give full information on the subject of the Salur debts in his report for Fasli 1284.

5. The cash on hand in Meringhi cannot be invested pending the division of the personal property among certain

Paragraph 13 of the G. O.

members of the family, a question which is now under arbitration. The Collector will afford full information as to the debts due to the estate in his report for Fasli 1284.

6. Instructions have been issued by the Court for the speedy liquidation of the debt due by the Kesanakurru Estate,

Paragraph 15 of the G. O.

vide Court's Proceedings, dated 2nd July 1874, No. 1,659. The Collector should report the results of his formal tender of payment.

7. The attention of the Collector of Nellore is drawn to the remarks of Government at paragraph 16.

8. The Collector of Chingleput has since submitted an estimate, amounting

Paragraph 17 of the G. O.

to Rupees 297, for the repairs of the tank, which was sanctioned in the Court's Proceedings, dated 18th December 1874, No. 3,685.

9. The Court will take measures to have the balance at credit of the Naraganti Estate invested in Government securities.

Paragraph 19 of the G. O.

10. The attention of the Collector of North Arcot is drawn to paragraph 20 of the Government order, and he will be requested to submit the report therein called for, at an early date.

Paragraph 20 of the G. O.

11. The cash balance in hand was required for the new house to be built for the Bodinaikanur Minor at Madura, the cost of which was estimated at Rupees 13,000.

Paragraph 23 of the G. O.

12. A large cash balance was reserved to be paid to Olagapata Chetti, a judgment creditor, whose claim was not satisfied earlier pending the result of an appeal to the Privy Council.

Paragraph 24 of the G. O.

13. The Collector of Madura has since reported that a portion of the debts due to the Oothappanaickanur Estate are secured by usufructuary mortgages, and

Paragraph 26 of the G. O.

that steps have been taken to collect the recoverable portion of the remainder. Arrangements will be made for investing the balance on hand.

14. The Court observe that no definite scheme for the substitution of fixed money rates for the system of *waram* has as yet been submitted.

Paragraph 27 of the G. O.

15. The annual settlement of the Singampatti Zemindari is not made with reference to the prevailing prices of the year, but the Collector explains that the

Paragraph 29 of the G. O.

~~was made during the year in a special case because the money rates which were newly introduced only in the preceding year were high, and~~ indulgence was needed. The Collector will, however, be requested not to allow such remissions in future without previous reference to the Court.

16. Regarding the cesses levied in the Urkad Estate, the Court have received a report from the Collector to the effect that, although they are anomalous and in some cases irregular, the District Court has complicated the matter by ordering them to be consolidated. The Collector is requested to report whether the cesses have been incorporated with the assessment, and with what financial effect.

Paragraph 30 of the G. O.

Collector's letter, dated 14th September 1874, No. 458.

Paragraph 32 of the G. O.

17. The difference of 3,981 Rs. in the cash balance of the Ettiapuram Estate arose thus:—

Rupees 1,620 were excluded by the Court from the balance of Fasli 1281, and ordered to be refunded, being excess collections. The Collector, however, included it in the balance and showed the same again under Refunds in charges.

Rupees 2,118, being the amount of unadjusted advances, was shown in the account of Fasli 1281 as charges, but with reference to the remarks of the Court that such advances should not be shown as charges until finally adjusted, the Collector has increased the balance by that sum.

Rupees 242, the cash balance with the Court, was omitted in the Collector's account by a mistake, which was afterwards discovered.

In the case of Rewadah and Meringhi, the difference in the cash balance is due to the cash amount with the Court of Wards at the end of Fasli 1281 not having been shown in the Collector's accounts of that year, owing to the Court's account current having reached him after the despatch of the year's report.

In Arnee, Rupees 1,500 invested in Bank shares were omitted by the Collector as balance under "Company's paper," and as regards Naraganti, the Collector reported that it was owing to some mistakes made by the Manager in making certain adjustments in the accounts.

In the case of Chundi, the difference of 2,111 Rupees is due to (1) the amount remitted from the estate to the Collector's Huzar in Fasli 1281 having been erroneously entered in the Collector's accounts as 45,000 Rupees, while in fact it was only Rupees 43,999; and (2) to a sum of Rupees 1,110, which was collected at the close of Fasli 1281, having been included in the receipts of that year in the estate accounts, while in the Treasury accounts the amount was credited in Fasli 1282, and consequently entered in the accounts of the latter Fasli.

The differences above explained ought not to have existed, but the Court are satisfied that the balances shown in Fasli 1282 are correct, and trust that similar mistakes will not recur.

18. Referring to clause 2, paragraph 32 of the Government order, the Court observe that a large amount (Rs. 62,300) has been since invested. With reference to clause 3, Collectors will, in future, show the additional revenue derived from expenditure on Irrigation works. The statement should be submitted for Fasli 1284.

19. Collectors are requested to submit in future a statement in the form

Statement No. 6, now submitted with their reports.

(True Extracts.)

To all Collectors.

.. the Secretary to Government, Revenue Department.

Ch. Alton
Acting Sub-Secretary.

1 To the Court of Wards, 4 May

Rs. 1506

Revenue 1875. de. for
Court of Wards,
MADRAS.

PROCEEDINGS, 2ND APRIL 1875, No. 793.

Days 23/4/75
Encl.

Received 24. April 75

APRIL.
No. 793.

*States of incapacitated Proprietors—under
charge of Court of Wards in Madras Presi-
dency.—Proceedings of Government, Revenue
Department, reviewing report on the manage-
ment of—during Fasli 1282 (1872-73), com-
municated to Collectors concerned for their
information and guidance with remarks.—
Explanation called for on certain points in
connection with these estates.*

W. H. Munnick
23/4/75