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MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue DEPARTMENT

G.O. No. 1379 Press

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No. 321. Read the following Proceedings of the Court of Wards, dated 22nd July 1874, No. 1,905:—

THE Court of Wards resolve to submit to Government their Annual Report on the management of Estates of incapacitated Proprietors during Fasli 1282 (A.D. 1872-73).

2. The number of Estates under management at the end of Fasli 1281 was twenty-seven. To these five more were added during Fasli 1282, while another Estate, Kallur in North Arcot, was made over to its proprietor on his attaining his majority. Thus the Estates under management at the end of Fasli 1282, were thirty-one in number. As usual the Estates belonging to the same proprietor are treated as one property in this calculation.

District.	Estates.
Ganjam	Seerghur.
M...	Oothappa Naiknur.
Do.	Ramnad.
Tinnevelly	Urkad Zemindari.
Malabar	Kavalpara.

3. The usual abstract showing the Demand, Collection and Balance of each Estate is given below:—

Statement showing the Demand, Collection, and Balance of each Estate.

Districts.	Names of the Estates.	Demand.			Collection.			Balance.	Subsequent collections and remissions.	Balance.
		Arrears.	Current.	Total.	Amount realized.	Remission.	Total.			
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ganjam	Purla Kimedy	47,699	3,74,940	4,22,639	3,46,049	7,788	3,53,837	68,802	51,052	17,750
	Jalantra	8,292	28,011	36,303	26,474	124	26,598	9,705	1,870	7,835
	Barwah	9,934	16,416	26,350	15,841	42	15,883	10,467	5,107	5,360
	Seerghur	1,097	7,271	8,368	3,761	...	3,761	4,607	595	4,012
Vizagapatam	Bewada	4,201	95,631	1,29,406	73,846	...	73,846	55,560	500	55,060
	Salur	23,775	42,356	43,314	39,423	...	39,423	3,891	650	3,241
	Meringhy	958	832	832	756	...	756	76	...	76
Godavery	Nallamillipadu	...	20,703	21,154	13,821	368	14,189	6,965	2,814	4,151
	Kapeleswarapuram *cum*	451	11,38[illegible]	22,795	9,73[illegible]	9,814	19,544	3,251	311	2,940
	Kesanakurru	11,412	56,800	73,173	47,412	...	47,412	25,761	4,184	21,577
Nellore	Chundi	16,873	1,479	2,802	1,530	...	1,530	1,272	328	944
Chingleput	Irungadukotta *cum* Lattur	1,323	2,383	3,765	3,018	...	3,018	747	631	116
	Aracc	1,382	1,34,913	4,01,800	1,45,127	...	1,43,127	2,56,673	17,678	2,38,995
North Arcot	Naraganti	2,66,887	24,618	39,575	27,769	...	27,769	11,806	1,185	10,621
	Nonakad Tenpadi	14,957	2,136	2,442	2,215	...	2,215	227	227	...
Tanjore	Agraharam	306	2,172	3,468	3,468	...	3,468	...	...	...
	Agharayarayangudi	1,296	3,382	3,412	3,354	...	3,354	58	58	...
	Shealli	30	37,105	41,658	29,791	...	29,791	11,867	544	11,323
Trichinopoly	Poramur	4,553	7,672	9,597	7,090	...	7,090	2,417	1,878	539
Madura	Bodinaikanur	1,835	60,642	84,548	50,660	156	50,816	33,732	27,616	6,116
	Guntamanaikanur	23,906	46,350	67,430	45,280	2,295	47,575	19,855	16,293	3,562
	Sandyur	21,080	9,464	12,992	10,460	60	10,520	2,472	1,632	840
	Oothappa Naiknur	3,528	8,806	12,631	9,848	...	9,848	2,783	1,697	1,086
	Ramnad	3,825	7,40,842	11,63,880	5,23,247	...	5,23,247	6,40,633	1,83,062	4,57,571
	Maniachi	4,23,038	9,454	13,019	8,695	925	9,620	3,399	620	2,779
	Singampatti	3,565	23,587	29,186	26,250	...	26,250	2,936	1,176	1,760
Tinnevelly	Urkad Zemindari	5,599	44,426	69,211	39,897	...	39,897	29,314	12,588	16,726
	Urkad partible property	24,785	2,029	3,401	1,713	...	1,713	1,688	694	994
	Ettiapuram	1,372	2,84,687	4,58,052	2,94,947	68,353	3,63,300	94,752	5,856	88,896
Coimbatore	Samattur *cum* Kottampatti	1,73,413	4,485	4,993	4,559	64	4,623	370	365	5
	Nelialum	558	5,538	6,097	5,839	71	5,910	187	183	4
Malabar	Kavalpara	559	7,000	13,576	5,875	...	5,875	8,201	706	7,495
		6,576	27,444	30,127	25,760	...	25,760	4,367	330	4,037
	Total	2,683								
		11,21,230	21,51,168	32,72,418	18,59,582	90,060	19,49,742	13,22,676	3,43,008	9,79,668

4. GANJAM.—Three Estates were under the management of the Court of Wards in Ganjam, at the beginning of Fasli 1282, viz., 1 Purla Kimedy, 2 Jalantra, and 3 Barwah. To these one more was added during the year, viz., Seerghur with reference to the Orders of Government, dated 1st July 1872, No. 1,020.

5. *Purla Kimedy.*—The number of villages comprised in this Estate was 889. The number reported in Fasli 1281 was only 885. The increase is owing to four tracts of waste land, numbered as villages in the Survey Accounts, having been cultivated and brought to account.

6. Cultivation in some localities suffered from heavy rains and unusually high freshes in the Vamsadhara and Mahandratanaya rivers; and a large extent of land, Acres 1,004, was relinquished, having been permanently damaged and rendered unfit for cultivation. The decrease in the revenue arising from this cause was, however, partially compensated for by fresh lands having been taken up; and the net decrease in the extent of lands under cultivation was only 62 acres assessed at Rupees 826.

	Extent. ACRES.	Assessment. RS.
Fasli 1281	1,06,912	3,30,549
„ 1282	1,06,850	3,29,723
Decrease...	— 62	— 826

7. A larger amount of remissions was granted during the year than in Fasli 1281, owing to the heavy loss of crops occasioned by floods; the net demand from all sources was settled at Rupees 3,74,940, against Rupees 3,77,057 in the preceding year, showing a decrease of Rupees 2,117.

Remissions.

	RS.
Fasli 1281	3,267
„ 1282	4,471
Increase...	1,204

8. The entire demand of the Estate, current and arrears, amounted to Rupees 4,22,639; and the collections within the fasli to Rupees 3,46,049, against Rupees 3,49,720 in Fasli 1281. A sum of Rupees 7,788 was written off under the Court's orders, and thus the outstanding balance was Rupees 68,802, reduced by subsequent collections up to 31st October 1873 to Rupees 17,750. Out of this last named sum, Rupees 1,183-2-5 is irrecoverable, and sanction has been accorded for writing it off the accounts.

Demand.

	RS.
Current...	3,74,940
Arrears...	47,699
	4,22,639

9. The receipts of the Estate from all sources aggregated Rupees 4,06,218, being a decrease of Rupees 1,13,342 as compared with the previous fasli. This is mainly due to the accumulated arrears of interest (Rupees 1,68,067) on invested funds for five half years having been credited in the Accounts for Fasli 1281, while in Fasli 1282 the interest for only two half years (Rupees 57,528) was brought to account.

10. The charges amounted to Rupees 2,79,242 only, against 7,80,978 Rupees in the preceding fasli.

11. A Comparative Statement, detailing the component item, is subjoined:—

Items.	Fasli 1281.	Fasli 1282.	Increase.	Decrease.
1. Establishment and Saderward	22,604	23,801	1,197	.....
2. *Maramut* Expenditure	49,230	52,234	3,004	.....
3. Fixed Peishcush	82,030	82,030	.....	.....
4. Assessment and Road-cess	22,405	21,025	.....	1,380
5. Government Commission	4,131	4,168	37	.....
6. Maintenance, &c, of Minor...	26,550	26,532	.....	18
7. Allowance for other members	4,122	5,906	1,784	.....
8. Payment of debts...	.....	.....	.....	.....
9. Other miscellaneous disbursements	5,60,906	63,546	.....	5,06,360
Total...	7,80,978	2,79,242	Net decrease.	5,01,786

The increase in item 1 is due to increased charges in the Forest Department, which will be explained hereafter, and to the payment of arrears of salary in some cases. That in item 7 is nominal, being the result of the transfer of certain items of expenditure from one head to another. The decrease in item 4 is due to the abolition of the Income-tax. The fluctuations in items 2, 5 and 6 call for no remark. The large decrease in item 9 is due to the fact that in Fasli 1281 a large sum was expended on ceremonies* relating to the Zemindar's children, and in meeting† the charges incident to the purchase of Government Securities, while a still larger sum‡ was paid to the Zemindar's brother, in satisfaction of a decree of the Madras High Court, in his favour.

	Fasli 1281. RS.	Fasli 1282. RS.
*	32,000	3,000
†	28,836	10,285
‡	4,93,989	37,200
	5,54,825	50,485

12. The details of the *maramut* expenditure were as shown below:—

	Original Works.	Repairs.	Total.
	RS.	RS.	RS.
1. Civil Buildings	600	3,160	3,760
2. Agricultural Works	13,756	6,769	20,525
3. Communications	6,397	12,818	19,215
4. Avenue Plantations	.....	.....	1,098
5. Clearing of Hill Roads...	.....	.....	1,496
6. Tools and Plant	.....	.....	251
7. Establishment and Contingencies	.....	.....	5,889
Total...	.....		52,234

13. The transactions of the Estate left a surplus of Rupees 1,26,976, at the end of the fasli, which added to the balance at credit at the commencement of the year, viz., Rupees 16,19,834, increased the assets to Rupees 17,46,810. This sum consisted of Government securites and cash as noted in the margin, the bulk of the latter has recently been invested in Government securities,

	RS.
Government Securities with the Court of Wards	13,53,200
Cash with the Court of Wards	37,378
Cash with the Collector	3,56,232
Total...	17,46,810

14. The receipts and charges detailed in paragraphs 9 and 10 are inclusive of the transactions of the Forest Department, marginally noted. The actual money transactions show a loss of Rs. 327, but taking into consideration the value of timber sold but not paid for within the year, (Rupees 1,078), there was actually a profit of Rupees 751.

	Fasli 1281.	Fasli 1282.
	Rs.	Rs.
Receipts...	5,323	200
Charges...	4,120	527
Increase...	1,203	
Decrease...		327

15. The charges shewn in the margin of the preceding paragraph do not include the cost of clearing the Hill roads which in Fasli 1282 amounted to Rupees 1,496. If this be taken as part of the Forest charges, the result will be a net loss of Rupees 745.

16. The value of the stock of timber at the beginning of the year was Rupees 1,024, while at the end of the year it was only Rupees 8.

17. The results of the Forest administration were thus far from satisfactory, and the Collector attributes this partly to the mismanagement of the Forest Overseer, and partly to the high rates of seigniorage which are supposed to have had a deterring effect on private enterprize.

18. Mr. Laval, the Forest Overseer, has since been permitted to resign his appointment, and the Manager has assumed temporary charge of the department. The Court have commented upon the present unsatisfactory state of affairs, and requested the Collector to appoint a competent man in communication with the Inspector of Forests, and they have expressed their willingness to sanction a higher rate of pay than that now assigned (Rupees 60) to the office, if such a step is considered necessary, in order to secure the services of an efficient officer.

19. As regards the future management of the Purla Kimedy Forests, the Court have resolved to obtain the opinion of the Inspector of Forests as to the best plan of working them, with a view to the present and prospective interests of the estate.

20. With respect to the rates of seigniorage, the Collector has been requested to report the existing rates, and the reductions which he might consider necessary.

21. It has been reported that little or nothing is done in regard to conserving forests, and that the clearings by the *Souras* for temporary cultivation, and the operations of contractors in the Jeringhi Forest, seriously interfere with the growth of trees. The Collector however is opposed on political grounds to absolute prohibition of such clearings, but considers that certain tracts should be reserved, the Bissoyis of the Chieftains being employed to keep a watch over them, and to report to the Overseer before any clearings are allowed in unreserved tracts, so that the latter may secure any good timber before it is burnt down by the *Souras*. These proposals having the approval of the Court, the Collector has been requested to carry them out.

22. In regard to the Blockwar classification of the lands in the Estate referred to in paragraph 10 of last year's report, the Court have decided that nothing need be done at present. The Joint rent system is well understood by the ryots, and all complications arising from the increase of assessment by the new survey and classification will, it is hoped, disappear in a year or two, within which time the ryots will doubtless have arranged the quota of assessment to be paid by each on their respective holdings.

23. *Jalantra.*—The current demand of this Estate, excluding the cowle remissions, viz., Rupees 268, amounted to Rupees 28,011 or Rupees 2,135 more than in the previous year, due to the enhancement of rental to the extent of 10 per cent. in most villages.

	Rs.
Fasli 1281...	25,876
Fasli 1282...	28,011
Increase...	2,135

24. The entire demand, current and arrears, amounted to Rupees 36,303, of which Rupees 27,474 were collected within the fasli, Rupees 1,870 subsequently, and Rupees 124 remitted under the Court's Orders, leaving a balance of Rupees 7,835 on 1st November 1873. Of this balance, Rupees 5,011 belong to Current and Rupees 2,824 to Arrear account.

25. The receipts of the Estate amounted to Rupees 29,391 and the charges to Rupees 15,962, leaving a surplus of Rs. 13,429, which added to the previous year's balance, viz., Rupees 82,978, gives Rs. 96,407 as the balance to the credit of the Estate at the close of the fasli. This sum consists of Government Securities and cash as noted in the margin.

	Rs.
Government Securities with the Court of Wards...	69,200
Cash with do. do.... ...	1,837
Do with the Collector	25,370
Total...	96,407

26. The receipts and charges exhibit a decrease of Rupees 2,535 and 1,318 respectively, as compared with the figures for the preceding fasli. The decrease under Receipts is owing mainly to the fact that arrears of interest on Government Securities due for five half years were credited in the Accounts for Fasli 1281. The decrease in charges is explained by the higher sum paid* as premium on the purchase of Government Securities in Fasli 1281 and the larger outlay† in the same year on irrigation works.

	Receipts.	Charges.
	Rs.	Rs.
Fasli 1281...	31,926	17,280
„ 1282	29,391	15,962
Decrease...	2,535	1,318

	Rs.
* Fasli 1281...	1,188
„ 1282...	385
† Fasli 1281...	2,609
„ 1282...	2,048

27. *Barwah.*—The current demand of this Estate, amounting to Rupees 16,416, fell short of that for the preceding year by Rupees 452. The decrease was owing to a fall in the rental of the village of Barwah. The total demand of the Estate including arrears was Rs. 26,350, of which only Rupees 15,841 were collected within the fasli; Rupees 42 were remitted under the Court's sanction, and subsequent collections reduced the balance to Rupees 5,360. Of this, Rupees 35-9-0 being irrecoverable will be written off the accounts.

	Rs.
Fasli 1281...	16,868
„ 1282...	16,416
Decrease...	452

14. The receipts and charges detailed in paragraphs 9 and 10 are inclusive of the transactions of the Forest Department, marginally noted. The actual money transactions show a loss of Rs. 327, but taking into consideration the value of timber sold but not paid for within the year, (Rupees 1,078), there was actually a profit of Rupees 751.

	Fasli 1281.	Fasli 1282.
	Rs.	Rs.
Receipts...	5,323	200
Charges...	4,120	527
Increase...	1,203	
Decrease...		327

15. The charges shewn in the margin of the preceding paragraph do not include the cost of clearing the Hill roads which in Fasli 1282 amounted to Rupees 1,496. If this be taken as part of the Forest charges, the result will be a net loss of Rupees 745.

16. The value of the stock of timber at the beginning of the year was Rupees 1,024, while at the end of the year it was only Rupees 8.

17. The results of the Forest administration were thus far from satisfactory, and the Collector attributes this partly to the mismanagement of the Forest Overseer, and partly to the high rates of seigniorage which are supposed to have had a deterring effect on private enterprize.

18. Mr. Laval, the Forest Overseer, has since been permitted to resign his appointment, and the Manager has assumed temporary charge of the department. The Court have commented upon the present unsatisfactory state of affairs, and requested the Collector to appoint a competent man in communication with the Inspector of Forests, and they have expressed their willingness to sanction a higher rate of pay than that now assigned (Rupees 60) to the office, if such a step is considered necessary, in order to secure the services of an efficient officer.

19. As regards the future management of the Purla Kimedy Forests, the Court have resolved to obtain the opinion of the Inspector of Forests as to the best plan of working them, with a view to the present and prospective interests of the estate.

20. With respect to the rates of seigniorage, the Collector has been requested to report the existing rates, and the reductions which he might consider necessary.

21. It has been reported that little or nothing is done in regard to conserving forests, and that the clearings by the *Souras* for temporary cultivation, and the operations of contractors in the Jeringhi Forest, seriously interfere with the growth of trees. The Collector however is opposed on political grounds to absolute prohibition of such clearings, but considers that certain tracts should be reserved, the Bissoyis of the Chieftains being employed to keep a watch over them, and to report to the Overseer before any clearings are allowed in unreserved tracts, so that the latter may secure any good timber before it is burnt down by the *Souras*. These proposals having the approval of the Court, the Collector has been requested to carry them out.

22. In regard to the Blockwar classification of the lands in the Estate referred to in paragraph 10 of last year's report, the Court have decided that nothing need be done at present. The Joint rent system is well understood by the ryots, and all complications arising from the increase of assessment by the new survey and classification will, it is hoped, disappear in a year or two, within which time the ryots will doubtless have arranged the quota of assessment to be paid by each on their respective holdings.

23. *Jalantra.*—The current demand of this Estate, excluding the cowle remissions, viz., Rupees 268, amounted to Rupees 28,011 or Rupees 2,135 more than in the previous year, due to the enhancement of rental to the extent of 10 per cent. in most villages.

	Rs.
Fasli 1281...	25,876
Fasli 1282...	28,011
Increase...	2,135

24. The entire demand, current and arrears, amounted to Rupees 36,303, of which Rupees 27,474 were collected within the fasli, Rupees 1,870 subsequently, and Rupees 124 remitted under the Court's Orders, leaving a balance of Rupees 7,835 on 1st November 1873. Of this balance, Rupees 5,011 belong to Current and Rupees 2,824 to Arrear account.

25. The receipts of the Estate amounted to Rupees 29,391 and the charges to Rupees 15,962, leaving a surplus of Rs. 13,429, which added to the previous year's balance, viz., Rupees 82,978, gives Rs. 96,407 as the balance to the credit of the Estate at the close of the fasli. This sum consists of Government Securities and cash as noted in the margin.

	Rs.
Government Securities with the Court of Wards...	69,200
Cash with do. do.... ...	1,837
Do with the Collector	25,370
Total...	96,407

26. The receipts and charges exhibit a decrease of Rupees 2,535 and 1,318 respectively, as compared with the figures for the preceding fasli. The decrease under Receipts is owing mainly to the fact that arrears of interest on Government Securities due for five half years were credited in the Accounts for Fasli 1281. The decrease in charges is explained by the higher sum paid* as premium on the purchase of Government Securities in Fasli 1281 and the larger outlay† in the same year on irrigation works.

	Receipts.	Charges.
	Rs.	Rs.
Fasli 1281...	31,926	17,280
„ 1282	29,391	15,962
Decrease...	2,535	1,318

	Rs.
* Fasli 1281...	1,188
„ 1282...	385
† Fasli 1281...	2,609
„ 1282...	2,048

27. *Barwah.*—The current demand of this Estate, amounting to Rupees 16,416, fell short of that for the preceding year by Rupees 452. The decrease was owing to a fall in the rental of the village of Barwah. The total demand of the Estate including arrears was Rs. 26,350, of which only Rupees 15,841 were collected within the fasli; Rupees 42 were remitted under the Court's sanction, and subsequent collections reduced the balance to Rupees 5,360. Of this, Rupees 35-9-0 being irrecoverable will be written off the accounts.

	Rs.
Fasli 1281...	16,868
„ 1282...	16,416
Decrease...	452

28. The receipts of the Estate from all sources amounted to Rupees 20,886 and the charges to Rupees 30,366. The excess expenditure is nominal and arises from the debit in the Accounts of the large payments in cash (Rupees 16,999) directed to be made to Vasudava Padhi Khadanga, the representative of the elder branch of the Barwali family, who attained his majority during the preceding year.

	Rs.
Government Securities with Court of Wards...	10,500
Cash with do. do. ...	900
Do Collector	868
Total...	12,268

29. Deducting the excess expenditure from the balance in favour of the Estate at the commencement of the fasli, viz., Rupees 21,743, the net assets were Rupees 12,268, consisting of Government Securities and Cash as detailed in the margin.

	Receipts. Rs.	Charges. Rs.
Fasli 1281...	16,361	16,378
„ 1282...	20,886	30,366
Increase...	4,525	13,988

30. The receipts and charges of the year under notice are compared in the margin with the corresponding figures for Fasli 1281.

31. Though the Land Revenue collections of the year as compared with the aggregate demand were unsatisfactory, they compare favourably with the collections for Fasli 1281, and this mainly accounts for the increase in the receipts.

	Collections. Rs.
Fasli 1281...	10,403
„ 1282...	15,841

32. The charges, deducting the payments made to Vasudava Padhi Khadanga, viz., Rupees 16,999 stand at Rupees 13,367, being less than the expenditure of Fasli 1281 by Rupees 3,011.

33. The Estate is free from liabilities, Rupees 458 due by it to the Purla Kimedy Estate having been paid in the year under review; nor is there any debt due to it.

34. *Seerghur.*—This Estate consisting of thirty-eight villages, of which five are ryotwar, eighteen rented, and fifteen Inam, came under the Court's management in August 1872. The entire demand including arrears, remaining to be collected by the Court, was Rs. 8,368. This amount is exclusive of Rs. 10,770 which the adoptive mother of the minor collected prior to assumption of charge by the Court.

	Rs.
Arrears due when Estate came under Court's management	1,097
Current demand remaining to be collected	7,271
Total...	8,368

35. The collections within the fasli were very unsatisfactory, and amounted to Rupees 3,761 only, leaving more than one half of the demand uncollected, viz. Rupees 4,607, reduced however by subsequent collections to Rupees 4,012. Of this balance Rupees 251-8-8, being irrecoverable, will be written off the Accounts. The slow progress of the collections is ascribed to the unavoidable delay in making arrangements with the renters previously put in by the adoptive mother of the minor.

36. The entire Receipts of the Estate amounted to Rupees 3,761, and the charges to Rupees 1,013, leaving a surplus of Rupees 2,748, which, with other sums, making a total of Rupees 3,000 was credited to Government on account of Peishcush, subsequent to the close of the fasli.

Liabilities at the time of assumption of management.	Rs.	A.	P.
Debt due to Government on account of Peishcush, etc. ...	2,610	6	4
Do. do. Berhampore Bank.	1,100	0	0
Interest on debts due to Berhampore Bank	110	0	0
Due to Mr. J. D Mayne... ...	1,300	0	0
„ certain private individuals	1,210	1	5
	6,330	8	2
Add. Peishcush, etc., since become due to Government	7,639	5	10
Total...	13,969	14	0

37. The Estate is involved in debt to the extent noted in the margin, including arrears of peishcush payable to Government. No portion of this was liquidated during the year, but, as stated above, Rupees 3,000 were subsequently paid on account of peishcush.

38. The title to the Estate is disputed by the Bodagada Zemindar, who has preferred an appeal to the Privy Council which is still pending. Meanwhile the Court have issued orders not to pay the debts contracted by the adoptive mother during her management of the Estate, unless absolute necessity arises. No debts appear to be due to the Estate.

39. VIZAGAPATAM.—There were three Estates under the management of the Court of Wards in the Vizagapatam District. 1 Rewada, 2 Salur, and 3 Meringhy. The first alone was under the direct management of the Court's Agent, the other two continuing to be managed as in the preceding year by the uncles of the minor proprietors, to whom they have been leased out.

	Extent. Acres.	Assessment. Rs.
Fasli 1281	774	5,565
„ 1282	774	5,523
Decrease...	...	— 42

40. *Rewada.*—In this Estate, which consists of but three villages, the extent under cultivation remained the same as in Fasli 1281, but the assessment declined by Rupees 42, for which, however, no reason has been assigned by the Collector.

41. The current demand, including Miscellaneous Items, was settled at Rupees 6,311, and no remissions were granted. The arrears brought forward from the previous fasli were Rupees 4,201, so that the total demand was Rupees 10,512.

42. The collections (Rupees 6,677), though better than in Fasli 1281, were not satisfactory, the balance outstanding at the end of the year being more than one-third of the total demand. The Collector has explained that this was due to the ryots not having yet fully recovered from the effects of the previous bad season. It is, however, hoped that the outstandings will be collected in the current year (Fasli 1283).

	Collections. Rs.
Fasli 1281...	3,411
„ 1282...	6,677
Increase...	3,266

43. The total receipts of the year were Rupees 7,104 and the charges Rupees 6,539, leaving a small surplus of Rupees 565. Adding to this the cash balance of the preceding year the total assets were Rupees 3,362, consisting of Government securities and cash noted in the margin.

	Rs.
Government securities with Court of Wards	2,700
Cash with Court of Wards...	322
Do. Collector	340
Total...	3,362

44. Both the receipts and charges of Fasli 1282 were greater than those of Fasli 1281, the former owing to the collection of the large amount of arrears outstanding at the commencement of the fasli, and the latter to the payment of Peishcush in arrears and to the re-payment of the money advanced by the relatives of the minor proprietor for his marriage, which was celebrated in Fasli 1281.

	Receipts. Rs.	Charges. Rs.
Fasli 1281...	3,550	4,589
„ 1282...	7,104	6,539
Increase...	3,554	1,950

45. The balance of debts due to the Estate, together with interest, amounted to Rupees 4,577. Of this, Rupees 186 were collected, and Rupees 765-0-8 recommended to be written off, leaving a balance of Rupees 3,626 which is for the most part secured by usufructuary mortgages of lands, the rents realized from which are credited to Recoveries.

46. The Estate has no debts to pay.

47. *Salur.*—The current demand of this Estate, including assessment on resumed Inams, etc., was Rupees 95,631. The arrears amounted to Rupees 33,775, and the whole demand including arrears to Rupees 1,29,406, out of which Rupees 73,846 were collected within the fasli, and Rupees 10,455 were ordered to be remitted to the ryots in consequence of the failure of crops in Fasli 1281, though the amount has not yet been finally written off the Accounts, the necessary Statements showing individual balances not having been prepared. Since the close of the fasli further collections were made to the extent of Rupees 18,100, but the balance, which amounted to Rupees 27,005, was still heavy. In consequence of the bad year, 1871-72, the renter has been allowed to pay Rupees 10,445 by two instalments, Rupees 5,223 in Fasli 1283 and Rupees 5,222 in Fasli 1284, and the Collector has adopted the necessary measures for the collection of the remainder.

48. The total receipts of the year from all sources amounted to Rupees 83,045. This sum includes the assessment (Rupees 7,251) on lands held on usufructuary mortgage by creditors of the Estate, which has been nominally credited in the Accounts, to admit of the corresponding debit appearing under the head "Re-payments of debts."

49. The receipts, as well as charges, were less than those of Fasli 1281. The figures are compared in the margin. The decrease in the receipts was the result of the smaller payments made by the renter of the Estate, and that in the charges was due to the last year's dis-

	Receipts. Rs.	Charges. Rs.
Fasli 1281	84,578	1,02,998
„ 1282	83,045	79,623
Decrease...	1,533	23,375

Charges.	Fasli 1281. Rs.	Fasli 1282. Rs.
Establishment ...	411	947
Maramut expenditure ...	.....	.....
Peishcush, Assessment, Government Commission, and Road Cess ...	44,845	43,696
Maintenance of the minor ...	4,800	4,800
... of other members of the family ...	17,067	15,113
Payment of debts	30,390	12,851
Miscellaneous, including Law charges	5,485	2,216
Total ...	1,02,998	79,623

bursements for quit-rents and maintenance allowances having included arrears, and also to the smaller payments in Fasli 1282 on account of Debts and Law charges.

50. The surplus on the year's transactions was Rupees 3,422, to which the cash balance of the preceding year being added, the total amount at credit was Rupees 12,438. The whole of this sum was with the Collector.

51. The Estate is deeply involved. The liabilities at the commencement of the fasli were Rupees 1,23,192, and the payments against the same during the year Rupees 12,851; thus a balance of Rupees 1,10,341 still remained to be liquidated. It will not be possible to hand over the Estate clear of debt when the proprietor attains his majority, which will be in May 1875. It may, however, be observed that most of the debts are payable on proscribed dates and at specified intervals under arrangements made by the late Zemindar, and as all the bonds include interest for prospective periods, it is of no advantage to hurry payments unless the creditors agree to forego the interest for the unexpired periods.

52. There are no debts due to the Estate.

53. *Meringhy.*—The current demand of this Estate was Rupees 42,356, and the arrears amounted to Rupees 958, thus making a total of Rupees 43,314. The collections have always been satisfactory, and in the year under notice they amounted to Rupees 39,423, leaving a small balance of Rupees 3,891, which also has since been collected.

54. There were receipts from other sources, *viz.*, interest on Government securities, collections of debts, etc., and these, together with the cash balance of the preceding year, raised the total on the credit side to Rupees 1,31,753.

	Rs.
Government Securities with Court of Wards	70,500
Cash with Court of Wards	1,869
Do. with Collector	20,414
Total ...	92,783

55. The actual expenditure of the year, Rupees 38,970, being deducted from the above sum, the surplus left was Rupees 92,783. This consisted of cash and Government securities as noted in the margin.

56. The expenditure was in excess of that of Fasli 1281 by Rupees 2,320. This was mainly the result of heavy law charges incurred in a civil action.

	Expenditure. Rs.
Fasli 1281	36,650
„ 1282	38,970
Increase ...	2,320

57. There are no debts due by the Estate. On the other hand a sum of Rupees 1,25,923 was due to it, or including interest for the year Rupees 1,28,678, against which the collections amounted to Rupees 8,483, of which 7,374 were remitted to the Treasury before the end of the fasli. This progress is unsatisfactory, and the Collector has been requested to take early measures for the realization of the balance.

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58. The Court have sanctioned the division between the proprietor and his uncles of the personal property left by the late Zemindar. A Punchayet has been assembled for the purpose, and the division is now in progress.

Nallamillipadu, Kapeleswarapuram and Kesenakurru.

59. GODAVERY.—The Estates marginally noted were under the Court's management in the Godavery District.

60. *Nallamillipadu.*—This property which consists of but one village, was as usual leased out on the Joint rent system for Rupees 544, which is Rupees 12 more than the rent for the preceding year.

61. The demand of the Estate under the head "Miscellaneous sources of revenue" declined by Rupees 28. This was owing partly to the toddy trees having been rented out at a lower rate in consequence of some Inamdars' trees having been rightly excluded from the rents, and partly to the levy of the Local Fund rate from the ryots at 4½ Pies in the rupee instead of at 9 Pies as was incorrectly done in Fasli 1281.

Miscellaneous Revenue demands.

		Rs.
Fasli	1281	330
„	1282	302
	Decrease...	28

62. No remissions had to be granted during Fasli 1282, and the total demand of the year, therefore, compares favorably with that of Fasli 1281, showing an increase of Rupees 84, as noted in the margin.

		Rs.
Fasli	1282	832
„	1281	748
	Increase...	84

63. The current demand, Rupees 832, constituted the entire Demand Account of the Estate, there being no arrears. Of this amount, Rupees 756 were collected within the year, leaving a small balance of Rupees 76.

64. The total assets of the Estate, including the collections above referred to, and the cash balance of the previous year, amounted to Rupees 1,339. Deducting from this the charges, which amounted to Rupees 534, there was left a surplus of Rupees 805 on the year's transactions.

65. The charges of the year show a decrease of Rupees 823 compared with those of Fasli 1281. In the last named year Rupees 400 were given for the marriage of a member of the family, and arrear payments were made on account of Road-cess and Assessment on Ryotwar lands. None of these items occurred in Fasli 1282.

		Rs.	A.	P.
Fasli	1281 ...	1,357	6	3
	1282 ...	534	6	10
	Total...	822	15	5

66. The Estate has no debts to pay, nor are any due to it.

67. *Kapeleswarapuram and Kesenakurru.*—These two Estates belong to one and the same individual, a widow aged 11 years.

		Acres.
Fasli	1281	4,689
„	1282	4,772
	Increase	83

		Rs.
Fasli	1281	36,340
„	1282	32,086
	Decrease	4,254

68. The total extent under cultivation, dry and wet, was somewhat in excess of that in the preceding year. The Revenue demand, however, including Miscellaneous Items, declined considerably showing a falling off of no less than Rupees 4,254. This unsatisfactory result was mainly owing to the heavy remissions (Rupees 3,238) rendered necessary in part by the unfavorable character of the season, but in the main by the non-repair of the Godavery embankments in the Kesenakurru Estate. Rupees 872 of the remissions were on account of losses sustained by the ryots in Fasli 1281.

69. The Board observe with satisfaction that the long pending question of the repair of these embankments has been finally settled, and that the District Engineer has been authorized to commence the works, and they hope that there will be no occasion for heavy remissions in future.

G. O., dated 25th February 1874, No. 477.

70. The total current and arrears demand of these Estates amounted as noted in the margin to Rs. 43,949. Rs. 10,152 of this amount being old balances due by the impoverished ryots of Kesenakurru, were written off under the Court's Orders, and Rupees 23,551 were collected, leaving a balance of Rupees 10,216.

	Rs.
Arrears...	11,863
Current...	32,086
Total...	43,949

71. The outstandings are doubtless heavy, but, owing to the destruction of crops by the heavy rains of last year and the freshes in the Godavery, stringent measures were not adopted, and the collection has been postponed to the harvest season of the current year. Since the close of the fasli Rupees 3,125 of the balance are reported to have been collected.

72. The Collector has been authorized to write off the Accounts Rs. 128-3-6 reported to be irrecoverable.

73. The Financial Return shows that the year opened with a cash balance of Rupees 21,903, which was raised by subsequent receipts to Rupees 48,363. The receipts of the year compared with those of Fasli 1281 show a decrease of Rupees 11,285, which is the result of the respite allowed to the ryots.

		Rs.
Fasli	1281...	37,745
„	1282...	26,460
	Decrease...	11,285

74. The charges of the year, notwithstanding that they included no extraordinary disbursements, exceeded the receipts, which were unusually low, by Rupees 3,652.

75. The disbursements of Fasli 1282 are compared with those of Fasli 1281 in the subjoined abstract.

Items.	Fasli 1281.	Fasli 1282.	Difference.
	Rs. A. P.	Rs. A. P.	Rs. A. P.
Establishment	1,163 12 7	1,566 13 10	+ 403 1 3
Maramut or expenditure on Public Works.	5,000 0 0	1,411 4 0	— 3,588 12 0
Peishcush	20,355 14 11	20,355 15 0	+ 0 0 1
Assessment and Road-cess	1,253 1 2	1,237 12 6	— 15 4 8
Government Commission	1,101 8 8	471 13 8	— 629 11 0
Maintenance and education of proprietor ...	567 8 0	867 13 4	+ 300 5 4
Allowances for other members of the family	860 0 0	2,080 13 4	+ 1,220 13 4
Payment of debts	2,087 0 0	845 0 0	— 1,242 0 0
Miscellaneous disbursements	702 8 3	1,274 12 9	+ 572 4 6
Total...	33,091 5 7	30,112 2 5	....
Gross increase...	.....	.....	2,496 8 6
Do. decrease...	.....	.....	5,475 11 8
Net decrease...	.....	.....	2,979 3 2

The increase under Establishment is due mainly to the appointment of a Manager for the Estates.

The decrease in the expenditure on Public Works is nominal. In Fasli 1281 Rupees 5,000 advanced for repairs were erroneously treated in the Accounts as a final charge, while only Rupees 430-7-3 had been actually expended.

The unexpended balance of the advance has since been fully accounted for to the Court.

The decrease of 15 Rupees under the head "Road-cess" which is slight, and that under "Government Commission," which varies with the Collections, call for no remark.

The increase in the maintenance charges of the minor is due to the rate of allowance having been raised by the Court from Rupees 40 to Rupees 60 a month.

The large increase in the allowances paid to other members of the family is owing to the arrears due to Balasu Venkataramia for Faslis 1279, 1280, 1281, having been paid during the year under notice.

The smaller payment for debts will be explained in the next paragraph.

The increase under "Miscellaneous Disbursements" is the result of the sundry charges incurred for festivals and ceremonies and in connection with law suits.

76. The debts due to, and by, the Proprietrix of the Estates, as they stood at the end of the fasli, are noted in the margin. The former are recoverable by annual instalments of 12 Rupees; the latter are due to the individuals marginally specified. The Collector has been authorized to pay the moneys due to Balasu Achutaramia. The other creditors refuse to receive payment before the dates specified in the bond executed to them, *viz.*, February 1877. It is a question whether the creditors can legally refuse to receive payment, and the Court are in correspondence with the Collector and the Government Pleader on the subject.

	Rs.	A.	P.
Due to the Estate	180	0	0
Due by the Estate	7,001	4	0
Kakurlapudi Subadraya, and her sisters, principal and interest included	5,581	4	0
Balasu Achutaramia	1,420	0	0
Total...	7,001	4	0

77. NELLORE:—The only Estate under management in Nellore was, as in the preceding year, the Chundi Zemindari.

78. The changes in tenures that took place during the fasli were slight, the total number of villages not being affected thereby. The extent of Ryotwar land under cultivation and the assessment leviable thereon declined, as will be seen from the marginal figures. This was due to the transfer of some Ryotwar villages to the head "Rented." The gross current demand from all sources, however, exhibited an increase, owing to the larger sum secured on rented villages, and on pasture farms and fruit-tree topes.

	Extent. Acres.	Assessment. Rs.
Fasli 1281	17,934	36,381
„ 1282	16,363	33,708
Decrease...	1,571	2,673

	Gross demand. Rs.
Fasli 1281	54,899
„ 1282	56,800
Increase ...	1,901

79. The gross demand above given includes the receipts from the income-farms of the Estate, which are stated to have yielded Rupees 966-9-5 against Rupees 939 in Fasli 1281.

80. The arrears of preceding faslis amounted to Rupees 16,373 and raised the total Demand Account to Rupees 73,173. The Collections were not good, and amounted only to Rupees 47,412, leaving a balance of Rupees 25,761, reduced by subsequent collections to Rupees 21,577.

81. The rapid accumulation of arrears, of which Rupees 15,000 have accrued in the two years during which the Estate has been under management, is due to the remissness of the Manager, notwithstanding the special admonition administered to him last year. The Court have issued instructions that strenuous exertions should be made to reduce the amount during the current fasli, and that the Manager should be called upon to furnish any explanation he may have to offer.

82. The Receipts and Charges of the year amounted respectively to Rupees 47,997 and Rupees 46,420. Both were less than the corresponding figures for Fasli 1281, the receipts owing to the tardy collection of Revenue already explained, and the charges owing mainly to the fact that heavy payments were made in Fasli 1281 on account of arrears of Peishcush and debts which did not recur in Fasli 1282. It is also observed that the charges of Fasli 1282 would have been still less had it not been for the exceptional expenditure of Rupees 4,000 incurred on account of the marriage of a sister of the minor Zemindar.

	Receipts. Rs.	Charges. Rs.
Fasli 1281...	52,876	57,864
„ 1282...	47,997	46,420
Decrease...	4,879	11,444

83. The net assets in favor of the Estate at the end of Fasli 1282, including previous year's balances were Rupees 52,229, of which Rupees 40,000 were invested in Government Securities and the rest remained as cash in hand.

84. The Estate has no debts to pay; and the debts due to it amounted to a small sum, viz., Rupees 3,482 including interest. Of this, Rupees 580 were collected in the year and Rupees 166 written off under the Court's orders, leaving a balance of Rupees 2,736, for the collection of which instructions have been issued to the Manager.

85. The expenditure on irrigation works was trifling. It amounted to Rupees 79. A large sum however (Rupees 10,666) has been allotted for this purpose for the current year (Fasli 1283).

86. CHINGLEPUT.—The Estates under management in the Chingleput District were, as in the preceding year, Irungadukotta and Lattur, both of which belong to the same proprietor.

	Extent cultivated. Acres.	Assessment. Rs.
Fasli 1281 ...	1,417	3,971
„ 1282 ...	1,177	3,492
Decrease ...	240	479

87. The Cultivation Return shows that the extent brought under settlement in Fasli 1282 was less than that of Fasli 1281. The Collector has explained that this was owing to the exclusion from the Accounts, of dry lands left waste, which,

contrary to the custom prevailing in the Estate, were erroneously charged with assessment during Fasli 1281, and to the limited cultivation of wet lands consequent on the small quantity of water stored in the tank under the orders of the Range Officer, Department Public Works, who thought that, with consideration for the safety of the bund, more water could not be retained. The Court have directed that the tank should be put into a thoroughly secure state, for which there are ample funds.

88. The current demand, including Miscellaneous Items, was settled at Rupees 3,862. Adding to this the arrears of the previous fasli, viz., Rupees 2,705, the total demand was Rupees 6,567. The collections were unsatisfactory this year also, amounting only to Rupees 4,548, and leaving a balance nearly equal to one-third of the entire demand. The Collector has been requested to explain the cause of the collections being so small.

89. The Court have accorded sanction for writing off Rupees 268-6-6, being the assessment erroneously charged on the dry lands left waste in Fasli 1281.

90. According to the Financial Statement the total receipts and charges of the year amounted to Rupees 5,186 and Rupees 3,525 respectively, leaving a surplus of Rupees 1,661, which added to the cash balance of the preceding year, raised the total assets to Rupees 19,094, consisting of Government Securities and cash as noted in the margin.

	Rs.	A.	P.
Government Securities with Court of Wards	13,000	0	0
Cash with do. do. ...	582	12	4
Do. with Collector and his Subordinates	4,911	4	7
Total...	19,094	0	11

91. The receipts and charges were almost the same as in the preceding year. It must, however, be observed that the charges of Fasli 1282 include an extraordinary item of disbursement, Rupees 1,003, incurred in the demarcation and survey of the Estate, and that, if this item were left out of account, the charges would show a reduction of Rupees 939. This was owing mainly to the discontinuance, consequent on her death, of a monthly allowance of Rupees 40 made to an aunt of the minor proprietor, and to the absence of the exceptional charges incurred in Fasli 1281 for the funeral ceremonies of the above-named lady and other relatives.

	Receipts. Rs.	Charges. Rs.
Fasli 1281...	5,372	3,461
„ 1282...	5,186	3,525

92. The expenditure on irrigation works during the year amounted only to Rupees 28.

93. The Estate has no debts to pay, nor are any debts due to it.

94. NORTH ARCOT.—There were three Estates under the Court of Wards in the North Arcot District at the beginning of Fasli 1282: viz., Arnee, Naraganti, and Kallur; the last of these was made over to the proprietor on 11th November 1872, he having attained his majority on that date.

95. *Arnee.*—There was no change in the number of villages comprised in this Estate, and under instructions from the Court, the Shrotriems and other favorably assessed villages were left as they were during the time of the late Jaghiredar. Most of them are ancient Inams.

Vide Court's Proceedings, dated 7th July 1873, No. 1,217.

96. There was an increase in the extent of Ryotwari land under cultivation and in the assessment leviable thereon, compared with the figures for the previous year. This was due to the impetus given to the extension of cultivation by the prospect of repairs to irrigation in the Estate. Deducting remissions, &c., the net *Ryotwari* demand was Rupees 1,20,815.

	Extent. Acres.	Assessment. Rs.
Fasli 1281...	25,018	1,1[illegible],637
„ 1282...	27,740	1,2[illegible],829
Increase...	2,722	12,192

Demand.	Rs.
Arrears	2,66,887
Current	1,34,913
Total...	4,01,800

Collections.	Rs.
Fasli 1281...	94,471
„ 1282...	1,45,127
Increase...	50,656

97. The entire demand, Arrears and Current, amounted to Rupees 4,01,800. The Collections (Rupees 1,45,127), though better than in the preceding year, were far from satisfactory.

98. Of the balance (Rs. 2,56,673) outstanding at the end of Fasli 1282, Rupees 39,689 accumulated since the assumption of the charge of the Estate by the Court in Fasli 1281, and the rest (Rupees 2,16,984) during the years anterior to that period. The delay in the collection of these older arrears is due to the confused state of the Jaghire Accounts which do not agree with those of the villages, and in some cases to the inapplicability of the summary provisions of Act VIII. of 1865. The Collector has recently reported that after the strictest scrutiny no less a sum than Rupees 1,63,085 has been ascertained to be irrecoverable and should be written off the Accounts, but the management of the Estate having passed out of the Court's hands prior to the receipt of the application, the Collector was instructed to place the matter before the Jaghiredar and obtain his sanction.

99. Of the more recent arrears, viz., Rupees 39,689, Rupees 10,457 having been found to be irrecoverable from various causes, orders have been given for writing off the amount from the Accounts. The greater portion of this sum is the difference between the *Jodi* leviable on Shrotriems and the full assessment erroneously charged on them.

100. According to the Financial Return for the year, the receipts of the Estate including Land Revenue Collections, Interest on invested funds, and other Miscellaneous Items amounted to Rupees 1,78,081. The income in the preceding year was Rupees 1,05,078. The increase was chiefly due to greater promptness in the collection of Land revenue.

101. The charges amounted to Rupees 1,65,859, being an increase as compared with Fasli 1281 of Rupees 94,547. A Comparative Statement is subjoined showing the decrease and increase in the component items.

Items.	Arnee.		
	Fasli 1281.	Fasli 1282.	Difference.
	Rs.	Rs.	Rs.
Charges.			
Establishment and Saderward	7,203	12,267	+ 5,064
Maramut expenditure	5,915	6,808	+ 893
Fixed Peishcush	.....	6,000	+ 6,000
Road-cess	159	17,282	+ 17,123
Government Commission.	.....	1,285	+ 1,285
Maintenance and Education of Minors and maintenance of household at Arnee.	12,476	22,117	+ 9,641
Allowance to Khandans, &c., ...	5,052	29,211	+ 24,159
Payment of debts.	10,775	.....	— 10,775
Miscellaneous disbursements.	29,732	70,889	+ 41,157
Total...	71,312	1,65,859	+ 94,547

The increase in the cost of establishment (Item 1) was the result of the appointment of highly paid officers for revenue work, and for the supervision of irrigation works in the Estate. It is however matter for regret that during the whole year only Rupees 6,808, (Item 2), were spent on irrigation works, notwithstanding a large provision in the budget (Rupees 35,000) and the employment of special agency for the purpose. The Collector has been called upon to explain the matter.

The payment of Road-cess in Arrears Accounts for the increase under that head (Item 4).

Item 6 includes the cost of the establishment of the minors at Madras, and the expenses of the household at Arnee. The increase is due to the several purchases made (dresses, carriage, saddlery and furniture) for the use of the minors, and the expenditure incurred on account of their trip to the Nilgiris. The increase in item 7 is owing to the payment of arrears due to Khandans, etc.

The large increase in Miscellaneous disbursements is the result of the heavy sum (Rupees 18,216) paid to ready money Inamdars being arrears due to them; Law charges incurred (Rupees 6,984); Stamp duty paid for a certificate of heirship (Rupees 4,188); and the inclusion in the Accounts of the year under notice of charges amounting to Rupees 8,892 incurred by Gumasta Narayana Rao in Fasli 1281 during the late Jaghiredar's administration, but omitted in last year's accounts.

102. The surplus on the year's transactions was Rupees 12,222. This added to the balance at credit raised the assets to Rupees 3,31,591, of which Rupees 1,76,900 is the value of Government securities, and Rupees 1,500 the value of one and half Bank shares. The Government securities and Bank share certificates, together with Rupees 8,535-5-7 in cash, were with the Court of Wards, and the rest with the Collector.

103. The Estate had no debts to pay. The sums due to it amounted, including interest, to Rupees 59,537, of which Rupees 6,820 were collected leaving a balance of Rupees 52,717. Legal measures are being taken for the recovery of this sum.

	Acres.
Fasli 1281	5,574
„ 1282	5,356
Decrease...	218

* Court's Pros., dated 21st Sept. 1871, No. 4,044.

	Demand. Rs.
Fasli 1281	23,820
„ 1282	24,618
Increase...	798

104. *Naraganti.*—In this Estate the extent under cultivation diminished by acres 218. This was owing to relinquishments consequent on the charge of full assessment under the Court's Orders* on lands hitherto held on favourable lease. The current demand however was on the whole in excess of that for Fasli 1281, owing to extensive cultivation of double crop on single crop lands and of wet crops on dry lands.

105. Including arrears and certain balances of Road-cess outstanding against the ryots and hitherto left out of the account, the total demand was Rupees 39,575. Against this the Collections amounted to Rupees 27,769, leaving a balance of Rupees 11,806. The collections being still unsatisfactory, the Collector has been desired to insist on better results for the future.

106. The balance outstanding includes Rupees 883-11-0, the remission of which was long ago sanctioned†; a further sum of Rupees 1,210-4-7 having been this year represented to be irrecoverable, sanction has been accorded for its remission.

† Court's Pros., dated 28th March 1870, No. 2,024.

107. The total receipts of the Estate amounted to Rupees 27,769 and the charges to Rupees 21,912, leaving a surplus of Rupees 5,857. This sum added to the cash balance of Fasli 1281, (the correct amount of which was Rupees 3,735, and not Rupees 3,990 as entered in that year's returns) brings up the total assets to Rupees 9,592.

108. The receipts and charges are compared with the figures for Fasli 1281 in the margin. The increase in the receipts was owing to larger collections of Land Revenue, and the decrease in the charges, to a considerable diminution in the payments made during the year for debts.

	Receipts. Rs.	Charges. Rs.
Fasli 1281	23,203	30,210
„ 1282	27,769	21,912
	+4,566	— 8,298

Paid for debts.	Rs.
Fasli 1281	11,363
„ 1282	3,307
Decrease...	8,056

109. No debts are due to the Estate and those due by it, so far as the records show, were paid in full during the year (Rupees 3,307).

110. *Kallur.*—With regard to the transactions of the Kallur Estate, for the period it was under management in Fasli 1282, no information has been received by the Court. The Collector has now been called upon to rectify the omission. The financial condition of the Estate on 11th November 1872, the date of its transfer to the proprietor, was as noted in the subjoined abstract.

Name of the Estate.	When taken under charge of the Court.	Balance to credit.	Arrears due when taken under management.	Balance to credit up to 10th November 1872.	Arrears due when made over to the proprietor.	Remarks.
1	2	3	4	5	6	7
Kallur ...	24th Nov. 1869.	Rs. A. P.	Rs. A. P. 3,436 9 5	Rs. A. P. 1,492 6 5*	Rs. A. P. 9,040 14 7	Rs. A. P. *Huzur deposit. 1,468 13 4 In the Estate Treasury 23 9 1 Total... 1,492 6 5

111. Tanjore.—The four Estates marginally noted, were under the Court's charge in the Tanjore District. All of them consist exclusively of Ryotwari lands.

Nonakad Tenpadi.
Agraharam.
Agharayarayangudi.
Shealli (Chinniah Moodelliar's estate.)

112. *Nonakad Tenpadi.*—In Nonakad Tenpadi, the extent under cultivation remained the same as in the preceding year, but the Demand including Miscellaneous Items was settled at a higher figure, showing an increase of Rupees 77 over that for Fasli 1281. This increase occurs in the items "*Fasaljasti* and *Tervajasti*," and in the rents payable by lessees.

	Dry. Acres.	Wet. Acres.
Fasli 1281		454
„ 1282	6	454

	Demand. Rs.	A.	P.
Fasli 1282	2,136	8	0
„ 1281	2,059	6	0
Increase...	77	2	0

113. The total demand including arrears was Rupees 2,442, of which Rupees 2,215 was collected within the fasli and the remainder in full by the 30th November 1873.

The Receipts and Charges for the year amounted respectively to Rupees 2,328 and Rupees 2,232. The receipts were in excess of those of the preceding year by Rupees 337. This was the result of the prompt collection of revenue, the realization of interest on arrear balances, and the receipt during the year for the first time of interest on invested funds.

	Receipts. Rs.
Fasli 1281	1,991
„ 1282	2,328
Increase...	337

114. The total charges remained nearly the same as those of the preceding year. In some of the items, however, there were noticeable fluctuations, which are specified in the margin. The payment of arrears of Assessment Accounts for the increase in item I., and the absence of the charges incident to the purchase of Government Securities for the decrease in item 3. The decrease in item 2 is due to the Irrigation Works having needed no repairs.

	Charges. Rs.
Fasli 1281	2,231
„ 1282	2,232

	Fasli 1281. Rs.	Fasli 1282. Rs.
1. Assessment and Road-cess..	1,497	1,794
2. Maramut expenditure ...	140	.....
3. Miscellaneous disbursements	176	26

115. There was a cash balance to the credit of the Estate at the end of Fasli 1281 amounting to Rupees 1,031, which was raised by the savings in the year under notice to Rupees 1,127. This sum consisted of Government Securities and cash as detailed in the margin. The Estate was free from debt.

	Rs. A. P.
Government Securities with Court of Wards	1,000 0 0
Cash with Court of Wards ...	51 3 9
Cash with Collector	76 7 4
Total...	1,127 11 1

Subsequent to the close of the fasli, the Estate was made over to the proprietor who attained his majority in June 1873.

116. The transactions of the charitable institution attached to this Estate and known by the name of Agaramanaikal Chuttrum, were briefly as follow:—The receipts were Rupees 200 and the charges Rupees 196. Of the total charges, only Rupees 24 were spent for the up-keep of the chuttrum, being the pay of a sweeper and the cost of lighting the premises. The remaining sum (172 Rupees) was the assessment paid on the lands assigned to the Chuttrum.

117. *Agraharam.*—The extent of lands under cultivation in this Estate remained almost the same as in the preceding year, but the demand declined by Rupees 389, the decrease being due to lower prices of grain.

	Lands under cultivation. Acres.	Demand. Rs.
Fasli 1281	230	2,561
„ 1282	232	2,172
Decrease...		389

118. The demand including arrears was Rupees 3,468, and it is satisfactory to note that the whole of this sum was collected within the fasli.

119. Including a sum of Rupees 5,200 borrowed from the funds of the Shealli Estate, which also is under wind, the receipts from all sources aggregated Rupees 8,742. Deducting from this the charges amounting to Rupees 8,010, the surplus left was Rupees 732. Adding the cash balance of the preceding year, the amount to the credit of the Estate at the end of the year was Rupees 857.

	Fasli 1281. Rs.	Fasli 1282. Rs.
Receipts	1,960	8,742
Charges.		
Establishment... ...	142	132
Assessment and Road-cess	983	1,307 including arrears.

		Rs.	Rs.
Government Commission		28	26
Maintenance and Education ...		384	105
Payment of debts ...		891	6,047
Miscellaneous ...		100	93
Total...		2,528	8,010

120. The increase in Charges was mainly due to the liquidation of debts due by the Estate which, at the beginning of the fasli were Rupees 5,104-5-3. Subsequent interest and a loan from the funds of Shealli raised the total to Rupees 11,517. The loan from Shealli was rendered necessary owing to pressing demands made by creditors for the payment of old debts and the failure of all endeavours to raise the amount by the sale of a portion of the Estate. The whole of the amount raised by the loan together with other sums out of the revenue collections were applied to the liquidation of the debts and a sum of Rupees 270 was relinquished by the creditors. With these reductions, the liabilities of the Estate stood at the end of the fasli at Rupees 5,200.

121. The debts due to the Estate amounted to Rupees 1,659, but the recovery of the amount with the exception of a small sum, Rupees 31, is stated to be doubtful. The Collector has promised a separate report on the subject.

122. *Agharayarayangudi.*—There was a heavy falling off in the demand of this Estate which is ascribed to the decline in prices of grain, and the absence of competition for leases in consequence of losses sustained by former renters.

	Rs.
Fasli 1281...	4,971
„ 1282...	3,382
Decrease...	1,589

123. A very small sum, Rupees 30, remained under the head "Arrears," inclusive of which the total demand was Rupees 3,412. Collections were good, and only Rupees 58 were outstanding at the end of the fasli. This balance also has been since collected in full.

124. The receipts from all sources aggregated Rupees 3,755, being less than those of Fasli 1281 by Rupees 4,244. This decrease is due (1) to the fact of there having been less arrears to collect in Fasli 1282; (2) to the fall in the demand for Fasli 1282; and (3) to the smaller amount of recoveries on account of debts.

	Receipts. Rs.
Fasli 1281...	7,999
„ 1282...	3,755
Decrease...	4,244

125. The charges amounted to Rupees 3,764, against Rupees 4,258 in Fasli 1281. No payments were made for debts and no re-payments of deposits tendered by renters occurred; hence the decrease in the charges.

126. The charges it will be observed exceeded the receipts by Rupees 9. Deducting this amount from the cash balance of the preceding year, the net assets were Rupees 4,142.

127. The Estate is largely indebted, the amount being Rupees 9,494; no payments were made during the year, as the stock of grain on hand was not sold before its close.

128. Of the debts due to the Estate, the amount was, including interest, Rupees 881. The repayments were Rupees 145 leaving a balance of Rupees 736. Legal proceedings have been taken for the recovery of this sum.

129. *Shealli.*—The demand of this Estate was settled at Rupees 37,105, being slightly in excess of that of the preceding year, owing to ordinary fluctuations in the income. The arrears outstanding were Rupees 4,553, and thus the total demand amounted to Rupees 41,658.

	Rs.
Fasli 1281...	33,691
„ 1282...	37,105

130. Collections on current account were backward, and there was at the end of the year a balance of Rupees 11,007. It has been explained to the Court that on account of losses sustained by the renters from inundation, the Head-Assistant Collector has given them time for paying up this sum. There is, however, ample security for these arrears, deposits equal to one year's rent having been made by the lessees in all cases.

131. Of the Arrears, all but Rupees 860 were collected within the year.

132. The total receipts from all sources amounted to Rupees 47,941 against Rupees 51,501 in Fasli 1281. The decrease was mainly the result of the tardy collection of revenue already explained.

133. The Charges amounted to Rupees 49,233 and exceeded the Receipts by Rupees 1,292. Compared however with the charges of Fasli 1281, they were less by Rupees 4,726. The decrease would have been greater but for an advance of Rupees 5,200 made to the Agraharam Estate on loan. The payments made for debts were less by Rupees 7,591 and the charges for maintenance diminished considerably, owing to the death of one of the two heirs of the Estate; the decrease in the charges was mainly due to these causes.

	Charges. Rs.
	53,959.
Fasli 1281	49,233
„ 1282	
Decrease...	4,726

	Fasli. 1281. Rs.	Fasli. 1282. Rs.
Establishment... ...	3,765	3,328
Maramut	1,356	1,190
Assessment and Road-cess	15,760	15,841
Government Commission	496	417
Maintenance and Education	5,071	3,352
Allowance for other members of the family ...	2,442	1,122
Payment of debts ...	15,652	8,061
Miscellaneous including the advance made to the Agraharam Estate...	9,417	15,922
Total...	53,959	49,233

134. Deducting the excess expenditure over the receipts of the year from the cash balance of the preceding year, the net assets of the Estate amounted at the end of Fasli 1282 to Rupees 12,401.

135. The liabilities amounted with interest to Rupees 28,087. The payments made during the year and the relinquishment of certain claims by creditors reduced this amount to Rupees 18,651. There is a prospect of the balance being cleared off by the end of the current year.

	Rs.	A.	P.
... ...	8,061	5	9
Payment...	1,374	8	2
Claims relinquished....			
	9,435	13	11

136. The debts due to the Estate, which at the end of Fasli 1281 stood at Rupees 57,406, have since been raised by interest and the discovery of further loans

to Rupees 87,870. Only Rupees 12,064 were collected. Of the balance no less than Rupees 31,897 are due by the Vettangudi Estate recently brought under the Court's management on behalf of minor heirs, and, considering the impoverished condition of that Estate, there will probably be much difficulty in arranging for the recovery of the amount. On this subject however, full instructions have been given to the Collector. Of the remaining debts outstanding a portion has been collected since the close of the fasli (Rupees 8,229) and measures have been adopted for the realization of the other sums.

137. TRICHINOPOLY.—There was only one Estate, Peramur, under the Court's management in the Trichinopoly District. It consists wholly of ryotwari lands which were leased out for two years in Fasli 1281 in convenient farms for cultivation. The rental of Fasli 1282 is therefore the same as that of Fasli 1281 though there is a slight increase in the current demand owing to second crop cultivation on one crop lands, and to the irrigation of dry lands by the aid of Government water.

		Rs.
Fasli 1281	... ...	7,344
„ 1282	... ...	7,672

138. The total demand, taking into account the arrear balances of the previous fasli was Rupees 9,507 against which the collections within the year amounted to Rupees 7,090. Further collections were subsequently made, and these reduced the balance at the end of September 1873 to Rupees 539. This is satisfactory.

139. After a careful scrutiny of the outstandings, the Collector recommended a sum of Rupees 268-3-2 and an arrear demand of grain amounting to 41 *Kalams* and 2½ *Mercals* to be written off the accounts. These are stated to be due by Pallars or laborers attached to the Estate, who are too poor to pay and from whom it was never intended to collect the dues, though with a view to retain a hold on their services the balances were retained in the Accounts by the late proprietor. The Collector's proposals have been sanctioned.

140. The Financial Return shows that the receipts of the year from all sources amounted to Rupees 7,939 and the charges to Rupees 7,170, thus leaving a surplus of Rupees 769. Adding the cash balance at the end of the preceding year, the total assets of the Estate were Rs. 15,487, of which Rupees 9,000 were invested in Government Securities and the remainder was in cash. Since the close of the year a further sum of 4,000 Rupees has been converted into Government paper.

	Rs	A.	P.
Government Securities with Court of Wards	9,000	0	0
Cash with do.	574	7	8
Do. with Collector...	5,913	0	0
Total...	15,487	7	8

	Receipts. Rs.	Charges. Rs.
Fasli 1281...	10,619	7,527
„ 1282...	7,939	7,170
Decrease...	2,680	357

	Rs.
Arrear balance at beginning of Fasli 1281	4,041
Do. do. Fasli 1282	1,835

141. Both the receipts and charges of the year under notice were less than those of Fasli 1281. The figures are compared in the margin. The large decrease in the receipts was due to the fact that the arrear balances remaining to be collected at the commencement of Fasli 1282 were less than in Fasli 1281. In regard to charges, the smaller outlay on repairs of buildings, etc. and the absence of the exceptional charges incurred in Fasli 1281 in the purchase of a house, a pair of bullocks and other sundry items account for the greater portion of the slight decrease observed. In one item however "maintenance of the Court's Ward" a large increase of Rupees 414 occurs; this is owing to the circumstance that the charge under this head in Fasli 1281 referred only to a portion of the year.

Charges.	Fasli 1281. Rs.	Fasli 1282. Rs.
Establishment	462	470
Maramut expenditure ...	722	925
Assessment	4,171	4,285
Government Commission ...	133	135
Maintenance of the Wards ...	904	1,318
Do. of others	85	80
Miscellaneous...	970	357
Total...	7,527	7,170

142. The only debt due by the Estate was that claimed by Narayanayyar, late Manager of the Estate, and a relation of the Ward. This debt which amounts to Rupees 1,539 is stated to be an advance made by Narayanayyar for the benefit of the Estate when it was under his management. But the Collector has reported that Narayanayyar is indebted to the Estate in a sum of Rupees 6,955, being the proceeds of the village of Soondakai which during the period of his management he enjoyed for his personal benefit under a will which the Court of Wards has held to be invalid. Although Narayanayyar is entitled to some remuneration for his services in managing the Estate he has no right whatever to the entire proceeds of the Soondakai village which he obtained and enjoyed under a will invalid at law. Allowing him remuneration at 50 Rupees a month from the date of the will under which he assumed possession of the village Soondakai, and deducting it from the proceeds he enjoyed, Narayanayyar would still be indebted to the Estate in the sum of Rupees 3,055, which however is irrecoverable, being barred by the law of limitation. The Court think that, under the circumstances, the best plan is neither to attempt to collect the proceeds of Soondakai village from Narayanayyar, nor pay him the advances he is stated to have made. If he claims the advances, a set off may be pleaded.

143. The debts due to the Estate, including interest for the year, amounted to Rupees 4,181. The recoveries did not amount to more than Rupees 269 and a balance was left at the end of the year of Rupees 3,912 or more correctly, Rs. 2,850, excluding Rupees 1,062 due from poor laborers attached to the Estate which the Court allowed to be written off the Accounts on a representation made by the Collector last year.

144. The debts outstanding are due by the five individuals noted in the margin. The last three individuals against whom decrees have been obtained are said to be paupers, and enquiries are being made as to the fact. Of the remaining two, Seshaiyangar has appealed against the decree obtained against him and the result is awaited. Venkatasubbaiya has been paying interest and obtaining time for the payment of the princi-

	Rs.	A.	P.
Venkatasubbaiya...	1,760	0	0
Seshaiyangar	856	4	0
Satheabamma	167	13	2
Pulla Kunnimalai	41	4	0
Pulla Maduraveran	25	0	0
Total...	2,850	5	2

pal, and the Collector proposes to sue him if he does not speedily liquidate the amount.

145. The repairs to the house of the Court's Ward at Peramur were completed at a total cost of Rupees 1,112-14-6. Of this sum Rupees 700 were expended in Fasli 1281, and the rest in the year under notice.

146. There is a Chuttrum at Musiri endowed out of the assets of this Estate. The transactions connected with it were briefly as follow:—The net income from the lands assigned, including sale proceeds of paddy, of trees and other sundry items, was Rupees 436. Adding to this the cash balance of the preceding year, viz. Rupees 55, the total assets were Rupees 491. Almost the whole of this sum was expended, a little more than 3 Rupees being left as surplus at the end of the year. It must be observed that Rupees 100 were expended in the repair of the Chuttrum. Further repairs are stated to be necessary, and the estimates for the same are under preparation.

147. MADURA.—The Estates under the management of the Court of Wards in the Madura District were those noted in the margin. They were brought under the management of the Court on the dates specified opposite their names.

1. Bodinaikanur, 12th February 1863.
2. Guntamanaikanur, 4th November 1867.
3. Sandyur, 16th November 1871.
4. Oothappa Naiknur, 28th June 1872.
5. Ramnad, 15th March 1873.

148. *Bodinaikanur.*—The extent under cultivation in this Estate was greater than in the preceding year owing to the favorable character of the season, but there was a slight decrease in the assessment, which varies according to the description of crop cultivated. The total current demand however was in excess of that for Fasli 1281 by Rupees 2,680, which was due chiefly to the enhancement of the rent of one of the villages, and partly to the imposition of penal assessment on lands cultivated without permission. The Court have informed the Collector that they are not disposed to charge prohibitory rates if the land cultivated is such as would be granted if applied for and is not in a locality where cultivation would be objectionable, and they have desired him to state on what area, at what rates, and under what circumstances, the penal assessment was charged.

	Acres.	Assessment. Rs.
Fasli 1281...	29,414	54,283
„ 1282...	29,387	54,201

	Demand. Rs.
Fasli 1281 ...	57,962
„ 1282 ...	60,642
Increase...	2,680

149. The entire demand for the year, arrears and current, amounted to Rupees 84,548, of which Rupees 50,660 were collected before the close of the fasli, Rupees 27,616 subsequently, and Rupees 156 remitted, leaving a balance of Rs. 6,116 on the 31st October 1873. Of this balance, Rupees 957-13-10 were reported to be irrecoverable, and the Court sanctioned the amount being written off the accounts.

	Collections. Rs.
Arrears ...	22,535
Current ...	28,125
Total...	50,660

150. The receipts from all sources amounted to Rupees 61,710, which added to the balance (Rupees 2,44,339) at the beginning of the year, raised the assets to Rupees 3,06,049. The charges amounted to Rupees 46,167, thus leaving a balance of Rupees 2,59,882 to the credit of the Estate, consisting of cash and Government securities as detailed in the margin.

	Rs.
Cash in the Huzur Treasury... ...	11,253
Do. with the Madras Bank ...	4,574
Do. do. Manager... ...	6,055
Amount remitted to the Madras Bank for purchasing Government securities	15,000
Government securities	2,23,000
Total...	2,59,882

151. Compared with the results of the previous year the receipts for Fasli 1282 show a falling off of Rupees 7,960 while the charges are in excess by Rs. 6,138. The decrease in receipts is due chiefly to the fact that two years' interest on funds invested was brought to account in Fasli 1281, while in Fasli 1282 the receipts included only one year's interest. The increase in the charges is mainly due (1) to the expenditure of Rupees 3,830 on account of the visit paid to Madras by the minor during the year; (2) to the payment of Rupees 500 to the Head Priest who visited the estate; (3) to the increased expenditure (Rupees 1,217) incurred in the purchase of Government securities; and, (4) to the increased outlay (Rupees 452) on Public Works.

	Receipts. Rs.
Fasli 1281...	69,670
„ 1282...	61,710
Decrease...	7,960

	Fasli 1281. Rs.	Fasli 1282. Rs.
1. Establishment and Sa-derward...	3,866	4,929
2. Expenditure on Irrigation works and roads ...	735	1,187
3. Peishcush and Road-cess.	19,533	16,904
4. Government Commission.	692	976
5. Maintenance of the Minors	3,860	3,712
6. Allowance for other members	6,195	5,185
7. Miscellaneous charges including the charges of the Minor's visit to Madras...	5,148	13,274
Total...	40,029	46,167
Increase...	.....	6,138

	Rs.
Irrigation works	904
Roads	283
Repairs to the Minor's house	949
Do. to Davadanapaty Chuttrum...	80
Total...	2,216

152. The expenditure on account of *maramut* was Rupees 2,216 as shown in the margin.

153. The Estate is not in debt. The only debt due to it is one under a decree for Rupees 500 obtained against the sureties of the late Overseer for embezzlement, of which Rupees 206 have been realized by the sale of the immovable property of the judgment debtors. The balance being irrecoverable will be written off the accounts.

154. *Guntamanaikanur.*—This Estate consists chiefly of unirrigated lands; there was a decrease in cultivation, the season not having been favourable.

	Area. Acres.	Assessment. Rs.
Fasli 1281...	36,165	50,529
„ 1282...	33,079	46,344
Decrease...	3,086	4,185

155. The current demand for the year was Rupees 46,350, showing a

		RS.
Fasli 1281		51,171
„ 1282		46,350
	Decrease...	4,821

decrease of Rupees 4,821. This is due to the decrease of cultivation, and to the increase of the pay to village establishments temporarily sanctioned by the Collector, which is deducted from the demand before it is brought to account. The entire demand for the year including arrears (Rupees 21,080) amounted to Rupees 67,430, of which Rupees 45,280 were realized and Rupees 2,295 remitted, leaving a balance of Rupees 19,855 at the close of the fasli; reduced by subsequent collections up to October 1873 to Rupees 3,562. Of this balance, Rupees 1,214-2-4 being irrecoverable, will be written off the Accounts.

	RS.	A.	P.
In the Huzur Treasury... ...	43,762	3	4
„ Managers	2,254	10	4
„ Madras Bank	2,527	8	0
Government Securities	1,06,500	0	0
Total...	1,55,044	5	8

156. The aggregate receipts of the Estate, inclusive of the balance of the preceding year, (Rupees 1,33,937) were Rupees 1,83,686 and the charges Rupees 28,642. The surplus which remained to the credit of the Estate at the end of the year was Rupees 1,55,044 as detailed in the margin.

	Receipts. RS.	Charges. RS.
Fasli 1281	56,579	31,136
„ 1282	49,749	28,642
Decrease...	6,830	2,494

157. Compared with the results of the previous year there was a decrease in charges as well as receipts. The decrease in the latter is, as already explained, due to the falling off in the current Land Revenue demand, while that in the former is owing to the unusual expenditure in Fasli 1281 on account of certain ceremonies and vows on behalf of the minor, and to the payment of arrears of Peishcush in Fasli 1281, an item which did not recur in Fasli 1282.

Charges.	Fasli 1281. RS.	Fasli 1282. RS.
Establishment and Saderward... ...	2,876	3,429
Maramut	240	80
Peishcush...	13,415	13,415
Road-cess and assessment	3,435	1,587
Govt. commission ...	760	802
Maintenance, &c., of Minor	1,177	1,179
Allowance for other Members of family.	1,705	1,915
Payment of debts ...	.....	.....
Miscellaneous charges.	7,528	6,285
Total...	31,136	28,642

158. *Sandyur.*—The extent of cultivation is slightly in excess of that in the previous fasli, but in the assessment there is a decrease of Rupees 911. This is the result of an increase in dry and a decrease in wet cultivation, the latter being due to the unfavorable nature of the season. The current demand however, on the whole, including revenue from extra sources, is only Rupees 681 less than that for the previous year.

	Area. ACRES.	Assessment. RS.
Fasli 1281...	4,929	8,841
„ 1282...	4,988	7,930
	+ 59	— 911

	Current Demand. RS.
Fasli 1281....	10,145
„ 1282	9,464
Decrease...	681

159. The demand for the year including the arrears at its commencement, viz. Rupees 3,528, amounted to

Rupees 12,992, of which Rupees 10,460 were collected within the fasli, Rupees 1,632 subsequently, and Rupees 60 written off the Accounts under the Court's orders, thus leaving a balance of Rupees 840 on the 31st October 1873. A further sum of Rupees 79-15-4 having been found to be irrecoverable will also be written off the accounts.

160. The receipts from all sources amounted to Rupees 10,553 and the charges to Rupees 6,940, leaving a surplus of Rupees 3,613. Adding the balance of the previous year, Rupees 6,697, the total assets to the credit of the Estate were Rupees 10,310. No portion of this sum, however, can be invested, as the District Court has directed that the surplus proceeds, until they reach the sum of Rupees 19,240 with 6 per cent. interest, be paid into Court in satisfaction of a decree passed against the Estate.

	RS.
With the Collector.	9,364
With the Manager.	946
Total...	10,310

Vide Court's Proceedings, dated 9th January 1874, No. 21.

161. The charges for Fasli 1282 exceeded those of the preceding year by Rupees 1,860, explained by the fact that the Estate was brought under the management of the Court in the middle of Fasli 1281; hence the transactions relate to a portion only of that year.

	Charges. RS.
Fasli 1281.	5,080
„ 1282.	6,940
Increase...	1,860

162. There was an outlay of Rupees 433 on the irrigation works of the Estate.

163. *Oothappa Naicknur.*—This Estate was brought under the management of the Court at the beginning of the year under report. The extent cultivated during Fasli 1281 is compared in the margin with that for Fasli 1282. The cultivation of highly assessed dry land in the latter year was not so extensive as in the former; hence the decrease in assessment notwithstanding an increase in extent.

	Extent. ACRES.	Assessment. RS.
Fasli 1281...	6,048	8,172
„ 1282...	6,242	8,151
Difference...	+ 194	— 21

164. The current demand for the year was Rupees 8,806; adding Rupees 3,825 in arrears, the total demand of the Estate amounted to Rupees 12,631, of which Rupees 9,848 were collected within the fasli and Rupees 1,697 subsequently, leaving a balance of Rupees 1,086. A portion of this (Rupees 711) consists of old arrears.

165. The cash balance at credit at the beginning of the year was Rupees 6,887, and the total income during the fasli Rupees 10,494. Deducting the charges which amounted to Rupees 6,213, a balance of Rupees 11,168 remained to the credit of the Estate.

	RS.	A.	P.
In the Collector's and Taluq Treasuries	10,632	12	4
In the Manager's Treasury ...	535	8	8
Total...	11,168	5	0

166. The Estate is not in debt, but debts to the extent of Rupees 13,149 are due to it, no portion of which appears to have been realized; as no explanation on this point was afforded the Collector has been requested to report.

167. *Ramnad.*—The season as regards cultivation in this Estate was on the whole good, and the Special Assistant in charge reported that an abundant harvest would have been realized but for untimely showers during the harvesting season.

168. The extent under cultivation was in the aggregate 3,481 acres more than in Fasli 1281. The demand likewise increased by Rupees 37,780. It is observed that the extent of dry and garden land under cultivation diminished by acres 2,224, though this did not affect the revenue under that head, which showed an increase of Rupees 2,648. The Collector has been called upon to explain the cause.

	Acres.
Fasli 1281	2,73,197
„ 1282	2,76,678
Increase ...	3,481

	Demand. Rs.
Fasli 1281	4,99,144
„ 1282	5,36,924
Increase ...	37,780

Dry and garden cultivation.	Acres.	Demand. Rs.
Fasli 1281	2,37,713	2,52,982
„ 1282	2,35,489	2,55,630
	—2,224	+ 2,648

169. A large portion of the rents was collected in kind, the increase over the *Melvaram* of the previous fasli being very considerable, in fact no less than 31 per cent.

170. The Special Assistant condemns in very strong terms the system of *waram*, or division of produce, which extensively obtains in the Estate, as giving rise to constant interference on the part of the Estate officials, and states that unless a fixed assessment in kind or money is introduced, the region will remain the poorest, driest, and the most neglected in the Presidency. The Court will be prepared to consider any proposals which he and the Collector may make in regard to fixed assessments after careful deliberation, but any such arrangement must be temporary, pending the introduction of a survey, which, considering the heavy liabilities of the Estate, cannot be undertaken at once.

171. The total demand for the year from all sources was settled at Rupees 7,40,842, or Rupees 43,893 in excess of that for Fasli 1281. The remissions granted amounted to only Rupees 65 of which Rupees 63 were on account of withered wet crops and 2 Rupees on account of waste included by mistake in the Cultivation Returns.

	Demand. Rs.
Fasli 1281	6,96,949
„ 1282	7,40,842
Increase ...	43,893

172. The outstandings of previous faslis amounted to Rupees 4,23,038, and raised the total demand to Rupees 11,63,880. The collections did not reach even half this sum, being only Rupees 5,23,247, and the Court regret to notice the small amount of realizations during the year when the season was undoubtedly a good one. Further collections, however, subsequent to the close of the fasli up to the 31st October 1873, reduced the arrears to Rupees 4,57,571, the greater part of which, viz., Rupees 2,81,862, consists of old arrears.

173. Rupees 74,953-5-3, of the above amount being irrecoverable, the Court have authorized the Collector to write that sum off the Accounts, and with regard to the remainder, have desired him to lose no time in making a settlement.

174. The aggregate receipts of the year, including Land Revenue Collections and Miscellaneous Items, amounted to Rupees 6,55,003, and the Charges against it to Rupees 3,78,343, thus leaving a surplus of Rupees 2,76,660, which the addition of the balance of the preceding year raises to Rupees 3,55,774. Of this amount, however, Rupees 28,813 consisted of unadjusted advances.

175. The receipts and charges for Fasli 1282 are compared with the corresponding figures for Fasli 1281 in the subjoined abstract—

Items.	Fasli 1281.	Fasli 1282.	Difference.
	Rs.	Rs.	Rs.
Receipts	8,85,182	6,55,003	— 2,30,179
Charges.			
1. Peishcush	4,49,613	1,35,000	— 3,14,613
2. Road-cess and assessment	27,292	51,720	+ 24,428
3. Maintenance of Zemindar and allowances to other Members	15,000	29,415	+ 14,415
4. Establishment and Saderward	92,503	85,162	— 7,341
5. Repairs to Irrigation Works, &c.	20,999	2,877	— 18,122
6. Debts	73,387	.....	— 73,387
7. Miscellaneous	1,77,911	74,169	—1,03,742
Total...	8,56,705	3,78,343	— 4,78,362

176. The large decrease in the receipts arises wholly from a falling off in the collections on account of Land Revenue.*

	* Collections. Current. Rs.	Arrears. Rs.	Total. Rs.
Fasli 1281 ...	5,15,513	2,55,983	7,71,496
„ 1282 ...	3,96,632	1,26,615	5,23,247
Decrease...	1,18,881	1,29,368	2,48,249

177. The charges likewise show a very large decrease, viz. Rupees 4,78,362 which is due to the following causes:—Firstly, only a small portion of the Peishcush (which amounts to Rupees 3,24,404) was paid during the year, as explained below; secondly, no payments were made for debts; and thirdly, none of the heavy miscellaneous expenditure (Rupees 1,08,026) incurred by the late Zemindar during his life-time in Fasli 1281 on account of the Navarathree feast was repeated. The small payment on account of Peishcush, viz., Rupees 1,35,000 was partly the result of the Order of Government, dated 23rd May 1873, No. 529, under which the Collector was directed to suspend all demand for Government dues. This order was subsequently superseded by G. O., dated 14th August 1873, No. 850.

178. Particulars as to debts due by the Estate have not been given by the Collector, because at the time of the submission of the Collector's report certain suits were pending, and on the decision in those cases depended the question as to whether certain claims should be admitted or rejected. The suits have since been decided, and the Collector has followed the principles laid down by the Judge in calculating the sums to which the several creditors should be considered by the Court of Wards entitled, and which should be admitted without further question.

The debts thus ascertained to be due aggregate Rupees 8,61,455, and the Court in their Proceedings of the 28th April 1874, No. 997, have authorized the speedy liquidation of the bulk of that sum. The Statement of debts due to the Estate has also been omitted, in consequence of the information available not being considered reliable.

179. It is evident to them that no pains and labor have been spared by Mr. Lee-Warner to reduce to order the affairs of the Zemindari, which have been involved in so much confusion. There is much yet to be done, but a good beginning has been made, and if the year under report has been one of incessant labor, on the part of the Collector, the Special Assistant, his Sheristadar and every member of his establishment, it is matter for congratulation that the labor has not been thrown away. The thanks of the Court are due to all these officers.

180. Mr. Lee-Warner has been desired to endeavour to introduce a better class of men into the posts of Tahsildar as opportunities occur.

181. The progress of tank repairs has not been very encouraging, but it is to be hoped, that as the motives of Government become better known, the difficulties now experienced will disappear.

Maniachi.
Singampatti.
Urkad Zemindari.
Urkad Partible Estate.
Ettiapuram.

182. TINNEVELLY.—The Minors Estates noted in the margin were under the Court of Wards in the Tinnevelly District.

183. *Maniachi.*—At the beginning of the fasli under report this Estate consisted of the *Vanitam* or division of Maniachi proper, fifteen-sixteenths of a share in the Elayirampannei division, and some putta lands in Government villages. During the year the putta lands in the Marudur village, measuring 9·6 acres, were made over to the late Zemindar's step brother's son and to Anavaradam Pillay of Tinnevelly, in accordance with decrees of Civil Courts.

184. The extent of ryotwar land cultivated in Fasli 1282 was 129 acres more than in the preceding year, but there was a falling off in the assessment which is attributed to the alienation of the wet lands referred to in the previous paragraph, and to the failure of tobacco cultivation on dry lands. The Collector has been requested to explain how the failure of tobacco cultivation caused the decrease and whether dry lands were not leased out for fixed money rents without reference to the crop raised thereon.

	Extent. Acres.	Assessment. Rs.
Fasli 1281	8,192	9,195
„ 1282	8,321	8,755
Difference +	129	— 440

	Rs.
Fasli 1281	9,705
„ 1282...	9,454
Decrease...	251

185. Owing to the causes above referred to and to certain topes having been leased out at lower rentals, the total current demand decreased by Rs. 251 as shown in the margin.

186. The arrear demand at the beginning of the fasli amounted to Rs. 3,565, including Rupees 591 discovered in the fasli under notice to have been omitted from the demand of Faslis 1270 to 1275 owing to certain disputes between the Zemindar and his tenants. The arrear added to the current demand amounted to

Rupees 13,019 of which Rupees 8,695 were collected within the fasli, Rupees 620 subsequently, and Rupees 925 were written off as irrecoverable, leaving a balance on the 1st September of Rupees 2,779. Of this, Rupees 1,227 are recoverable and Rupees 586 doubtful; the remainder viz. Rupees 966-5-1 being irrecoverable, sanction has been granted for writing it off the accounts.

187. Inclusive of the cash balance of Rupees 2,649 in hand at the beginning of the fasli, the receipts amounted to Rupees 14,187, deducting from which the expenditure, viz., 7,007, there remained a cash balance of Rupees 7,180 at credit at the end of the fasli.

Items.	Fasli 1281. Rs.	Fasli 1282. Rs.
1. Peishcush and assessment...	3,676	3,523
2. Maramut expenditure ...	1,299	30
3. Establishment charges ...	327	596
4. Paid in satisfaction of a decree	3,391	.....
5. Other charges	3,462	2,858
Total ..	12,155	7,007

188. The expenditure was Rupees 5,148 less than in the preceding year, chiefly due to larger expenditure on Public Works in Fasli 1281 and to a large payment in satisfaction of a decree in that year.

189. The *maramut* expenditure was trifling, Rupees 30 only, all the Irrigation Works having been put in order during the previous fasli.

190. No debts are due by or to the Estate.

191. *Singampatti.*—The extent of Ryotwari land under cultivation in this Estate for Fasli 1282 showed an increase of 383 acres, the increase of revenue however being only Rupees 94. It would have been larger, but for a remission of 10 per cent. on the beriz of wet crops, granted in consideration of the fall in the price of paddy.

	Acres.	Rs.
Fasli 1281	1,757	16,139
„ 1282	2,140	16,233
	+ 383	+ 94

192. The total current demand including sundry items is also less than that of the previous year, partly owing to the remission above referred to and partly owing to the prohibition to fell trees in the reserved forests on the Hills, pending arrangements to be made for renting them out.

193. The demand, both arrears and current, amounted to Rupees 29,186, of which Rupees 26,250 were collected within the fasli, leaving a balance at the close of Rupees 2,936, reduced by subsequent collections up to the end of August 1873 to Rupees 1,760.

194. The receipts, including the closing balance to credit at the end of Fasli 1281, amounted to Rupees 34,189 and the expenditure to Rupees 27,783, leaving a balance of Rupees 6,406 in favor of the Estate at the close of the fasli.

	Fasli 1281. Rs.	Fasli 1282. Rs.
Establishment and Saderward including Forest debts ...	2,896	2,583
Maramut	7,135	7,928
Government demand	9,040	8,996
Payment of debts...	4,023	.....
Price of house at Tinnevelly..	.....	4,256
Other charges	3,533	4,020
Total...	26,627	27,783

195. Details of expenditure are given in the margin. Rupees 7,928 were spent on the repair of Irrigation Channels and Tanks, the results of which are already apparent, nearly 200 acres having been brought under second crop cultivation.

196. The Estate had nothing to pay in the shape of debt. A small sum

of Rupees 66 due to the Estate in Fasli 1281 remained uncollected. The Collector has been requested to explain the cause.

197. *Urkad.*—This Zemindari came under the management of the Court of Wards at the beginning of the Fasli 1282, during which *Puttas* and *Muchilikas* were issued for the first time. There was some difficulty in introducing them, because they contained cesses which the ryots wished to have remitted, but which the Collector has reported to be customary and to have been recently ordered by the District Courts to be consolidated. The Court have called for a short report on the character and incidence of these cesses.

G. O., dated 2nd July 1872, No. 1,025.

198. Owing to the confused state of the Zemindari Accounts the revenue of the past year could not be correctly ascertained for purposes of comparison. The revenue during the current year was Rupees 44,426, and the arrears due at the beginning of the year amounted to Rupees 24,785. Out of the total demand, viz., Rupees 69,211, Rupees 39,897 were collected within the fasli, leaving a balance of Rupees 29,314, reduced by subsequent collections to Rupees 16,726, on 1st September last. Of this balance, Rupees 6,156-11-3 are irrecoverable. Most of the items of which this sum is composed are disbursements irregularly shown in the accounts as arrears during the administration of the late Zemindar. Remission of the amount has been sanctioned by the Court.

199. Including the balance to the credit of the Estate at the beginning of the fasli under report, the receipts amounted to Rupees 43,677. Deducting from this the expenditure during the year which amounted to Rupees 43,626, there remained a balance of Rupees 51 in favor of the Estate.

200. The debts due by the Estate amounted to Rupees 59,173 inclusive of interest up to the close of Fasli 1282. Of this sum Rupees 11,776 were paid, leaving an unliquidated balance of Rupees 47,397.

	Rs.
On bonds...	31,487
As per accounts	15,910
Total...	47,397

201. The debts due to the Estate amounted to Rupees 2,267, of which only Rupees 80 were realized during the year. The Collector has been requested to report what steps have been adopted to collect the outstandings. The above sum is exclusive of a debt of Rupees 27,500, for which a Coffee Estate is held by the Zemindar on usufructory mortgage.

202. *Urkad Partible Estate.*—In Fasli 1281 the Partible Estate under management consisted of a ⅛th share in certain ryotwari lands belonging to Jagavirarama Seturoyer and Sivanananja Perumal Seturoyer, sons of a late Zemindar of Urkad. The former having attained his majority during the fasli under notice, his share was made over to him. In place of it, however, another share has subsequently come under management in consequence of the last Zemindar of Urkad having died, leaving a minor son who is now a ward of the Court. The share which belonged to Muthuramalinga Seturoyer, a deceased minor, continued as in the previous year in deposit, pending settlement by the Civil Courts of certain disputes regarding the number of shares into which it should be divided. There were thus three out of five shares under the management of the Court during Fasli 1282.

203. The entire demand, including arrears, was Rupees 3,401, of which Rupees 1,713 were collected within the fasli and Rupees 694 subsequently.

	Rs.	A.	P.
Sivanananja Perumal's	16,004	0	9
Minor Zemindar	12,649	3	8
Deposit share	17,807	11	9
Total...	45,960	15	6

	Government Securities.	Cash.
	Rs.	Rs.
Sivanananja Parumal... ...	11,250	3,649
Minor Zemindar.	11,000	1,171
Deposit share	10,800	5,756
Total...	33,050	10,576

This includes also certain sums belonging to the sharers who attained their majority, and the Court are in correspondence with the Collector about its division.

204. Including the balance to the credit of the Estate at the end of Fasli 1281, the receipts amounted to Rupees 45,961 of which Rupees 2,335 were expended during the year, and a balance of Rupees 43,626 remained at credit. Of this balance, Rupees 33,050 were in Government securities and the rest in cash.

205. The debts due by the Estate amounted to Rupees 40,429, the whole of this sum being owed by one sharer only, viz., Sivanananja Perumal Seturayer. No portion of this liability was liquidated during the year, and the Collector has been requested to explain the reason.

206. The debts due to the Estate amounted to Rupees 7,439 as shown below:—

	On Razinamahs. Rs. A. P.	On Bonds. Rs. A. P.
Sivanananja Perumal's share	907 5 4	4,174 13 9
Minor Zemindar's share	907 5 4	270 14 6
Deposit share	907 5 4	270 14 6

Suits are about to be filed by one of the shareholders, Jagavirarama, for the recovery of the debts due to the Estate.

207. *Ettiapuram.*—A large increase is shown under cultivation in this Estate. Much of the increase, however, is nominal being due to the inclusion of Home-farm lands under *Ayen*, the revenue of which in Fasli 1281 was shown under extra revenue. The total current demand was Rupees 2,84,637 against Rupees 2,82,785 for the previous year. The increase is due partly to the repair of irrigation works and the consequent increase in *Fasaljasti* and *Tervajasti* and partly to the stimulus given to cultivation by the abolition of the system of demanding *Nuzzurs* or presents when application for lands were made. The increase would have been larger had it not been for the reduction of garden rates which in justice to ryots was called for. All lands under wells dug subsequent to the introduction of the Rent Recovery Act were brought to the head of Dry, the wells being treated as private wells, and lands under wells deficient in water or containing salt-water were similarly treated. This occasioned a reduction of about Rupees 2,000.

	Extent. Acres.	Assessment. Rs.
Fasli 1281	2,25,372	2,27,922
,, 1282	2,34,338	2,52,576
	+ 8,966	+ 24,654

208. The entire demand, current and arrears, amounted to Rupees 4,58,052 of which Rupees 2,94,947 were collected within the year, and Rupees 68,353 written off as irrecoverable, leaving a balance of Rupees 94,752 uncollected at the end of the fasli, reduced however by subsequent collections up to August 1873 to Rupees

88,896. Of this sum Rupees 70,181 are recoverable; the remainder is irrecoverable and has therefore been written off the accounts under the Court's orders.

209. Including the closing balance of Fasli 1281, the total receipts amounted to Rupees 4,56,830, and the charges to Rupees 2,06,294, leaving a surplus of Rupees 2,50,536 of which Rs. 1,79,500 were in Government Securities and the remainder in cash. The charges for Fasli 1282 were Rupees 37,546 less than in the preceding year as shown in the margin. The decrease was due chiefly (1) to the fact of the home-farm lands having been rented out in Fasli 1282; (2) to a reduction in payments on account of ready money grants to Inamdars, the cause of which however is not explained; (3) to an erroneous entry in Fasli 1281 under charges, of the price of cotton sold; (4) to the fact of the tour expenses of the Zemindar being charged to the preceding year; and (5) to the smaller amount of payments for debts.

	Fasli 1281.	Fasli 1282.
	RS.	RS.
Establishment and Saderward	25,450	20,762
Maramut	7,407	14,518
Government demand	1,03,936	1,05,078
Maintenance fees of minors	31,321	26,062
Allowance to other members	7,061	7,228
Cost of purchasing Government Securities	7,784	7,512
Ready money grants	14,191	4,819
Do. to Pagodas and Chuttrums	12,968	12,359
Payment of debts	7,362	744
Price of Cotton and grain sold	8,028	.....
Tour of Zemindar	4,031	.....
Home Farm expenses	5,747	.....
Other charges	8,554	7,212
Total	2,43,840	2,06,294
Decrease	.....	37,546

210. Of the total expenditure on Public Works, Rupees 5,176 were laid out on Irrigation works, Rupees 6,484 on Buildings, and Rupees 745 on Roads, the remainder being the cost of the establishment. The outlay on roads is recoverable from the Local Fund Board of the Tinnevelly Circle.

211. The debts due to the Estate are shown in the margin. These items are inclusive of interest up to the end of Fasli 1282. A suit has been filed in the Court for the recovery of the amount due on a bond for Rupees 23,000. A small sum of Rupees 579-7-5 is due by the Estate; the reason for its not having been liquidated has not been stated by the Collector.

	RS.	A.	P.
On Deeds and Rajanamahs	13,544	11	8
On Bonds	46,700	13	10
As per accounts	795	0	0
Total	61,040	9	6

212. The work of surveying the Estate was commenced during the year and forty-four villages embracing an area of fifty-two square miles have been surveyed at a cost of Rupees 46-12-7 per square mile, or 1 Anna and 2 Pies per acre.

213. COIMBATORE.—The Estates under management in the Coimbatore District were Samattur and Kottampatti, both of which belong to the same proprietor. They consist of thirteen villages with a population of 6,355.

214. All the villages are under ryotwari settlement. The extent and assessment of lands under cultivation were the same as in the preceding year, though the total current demand declined by Rupees 308. This was owing to the Road-cess having been collected at ½

	RS.
Fasli 1281.	10,281
„ 1282.	9,973
	308

an Anna in the rupee instead of at 1 Anna as erroneously collected in Fasli 1281, and to the abatement in the rent of the home farm lands, in consideration of the permission given by the lessee for the minor proprietor's cattle to graze on them.

215. The entire demand, including arrears, borne on the Accounts was Rupees 11,090. Of this, a sum of Rupees 135 was remitted in consideration of the excess collections made on account of Road-cess in Fasli 1281, and Rupees 10,398 were collected leaving a balance of Rupees 557.

	RS.
Arrears	1,117
Current demand	9,973
Total	11,090

216. The receipts of the year from all sources are entered at Rupees 11,475. To this, however, must be added the interest on Government Securities realized by the Court, amounting to Rupees 223, which raise the total income to Rupees 11,698. This income is in advance of that of Fasli 1281 by Rupees 1,265. The increase was mainly the result of the prompt collection of revenue.

	RS.
Fasli 1281.	10,433
„ 1282.	11,698
Increase	1,265

217. The expenditure was Rupees 8,818 against Rupees 11,748 in the preceding year. No outlay had to be incurred during the year on the repair of irrigation works, while Rupees 3,045 were expended on this account in Fasli 1281, when there were also special charges for the purchase of a pony and bull for the use of the minor, and of Government Securities, which did not recur in the fasli under review.

218. Deducting the total charges above specified from the receipts, the surplus left was Rupees 2,880, including the cash with the Court of Wards. Adding to this, the cash balance of the preceding year, viz., Rupees 8,417, the total balance at credit was Rupees 11,297 consisting of Government Securities, and cash as noted in the margin.

	RS.
Receipts	11,698
Charges	8,818
Total	2,880

	RS.
Government Securities with Court of Wards	5,000
Cash with Do	222
	5,222
Cash with Collector	6,075
Total	11,297

	RS.	A.	P.
Gumastah Kristna Rau	48	8	6
Seerunga Chetty	437	11	1
Total	486	3	7

219. The Estate has no debts to pay. On the other hand Rupees 926 were due to it, including interest up to the end of the fasli. Of this sum, Rupees 128 were collected, and Rupees 311 written off under the Court's orders as irrecoverable, leaving a balance of Rupees 486, due from the individuals marginally specified. The Collector has reported that Seerunga Chetty admits the execution of the bond by which the amount is secured, but denies having received the money and that he is not likely to pay unless sued in Court. He has promised a further report on the subject which is awaited.

88,896. Of this sum Rupees 70,181 are recoverable; the remainder is irrecoverable and has therefore been written off the accounts under the Court's orders.

209. Including the closing balance of Fasli 1281, the total receipts amounted to Rupees 4,56,830, and the charges to Rupees 2,06,294, leaving a surplus of Rupees 2,50,536 of which Rs. 1,79,500 were in Government Securities and the remainder in cash. The charges for Fasli 1282 were Rupees 37,546 less than in the preceding year as shown in the margin. The decrease was due chiefly (1) to the fact of the home-farm lands having been rented out in Fasli 1282; (2) to a reduction in payments on account of ready money grants to Inamdars, the cause of which however is not explained; (3) to an erroneous entry in Fasli 1281 under charges, of the price of cotton sold; (4) to the fact of the tour expenses of the Zemindar being charged to the preceding year; and (5) to the smaller amount of payments for debts.

	Fasli 1281.	Fasli 1282.
	RS.	RS.
Establishment and Saderward	25,450	20,762
Maramut	7,407	14,518
Government demand	1,03,936	1,05,078
Maintenance fees of minors	31,321	26,062
Allowance to other members	7,061	7,228
Cost of purchasing Government Securities	7,784	7,512
Ready money grants	14,191	4,819
Do. to Pagodas and Chuttrums	12,968	12,359
Payment of debts	7,362	744
Price of Cotton and grain sold	8,028	.....
Tour of Zemindar	4,031	.....
Home Farm expenses	5,747	.....
Other charges	8,554	7,212
Total	2,43,840	2,06,294
Decrease	.....	37,546

210. Of the total expenditure on Public Works, Rupees 5,176 were laid out on Irrigation works, Rupees 6,484 on Buildings, and Rupees 745 on Roads, the remainder being the cost of the establishment. The outlay on roads is recoverable from the Local Fund Board of the Tinnevelly Circle.

211. The debts due to the Estate are shown in the margin. These items are inclusive of interest up to the end of Fasli 1282. A suit has been filed in the Court for the recovery of the amount due on a bond for Rupees 23,000. A small sum of Rupees 579-7-5 is due by the Estate; the reason for its not having been liquidated has not been stated by the Collector.

	RS.	A.	P.
On Deeds and Rajanamahs	13,544	11	8
On Bonds	46,700	13	10
As per accounts	795	0	0
Total	61,040	9	6

212. The work of surveying the Estate was commenced during the year and forty-four villages embracing an area of fifty-two square miles have been surveyed at a cost of Rupees 46-12-7 per square mile, or 1 Anna and 2 Pies per acre.

213. COIMBATORE.—The Estates under management in the Coimbatore District were Samattur and Kottampatti, both of which belong to the same proprietor. They consist of thirteen villages with a population of 6,355.

214. All the villages are under ryotwari settlement. The extent and assessment of lands under cultivation were the same as in the preceding year, though the total current demand declined by Rupees 308. This was owing to the Road-cess having been collected at ½

	RS.
Fasli 1281.	10,281
„ 1282.	9,973
	308

an Anna in the rupee instead of at 1 Anna as erroneously collected in Fasli 1281, and to the abatement in the rent of the home farm lands, in consideration of the permission given by the lessee for the minor proprietor's cattle to graze on them.

215. The entire demand, including arrears, borne on the Accounts was Rupees 11,090. Of this, a sum of Rupees 135 was remitted in consideration of the excess collections made on account of Road-cess in Fasli 1281, and Rupees 10,398 were collected leaving a balance of Rupees 557.

	RS.
Arrears	1,117
Current demand	9,973
Total	11,090

216. The receipts of the year from all sources are entered at Rupees 11,475. To this, however, must be added the interest on Government Securities realized by the Court, amounting to Rupees 223, which raise the total income to Rupees 11,698. This income is in advance of that of Fasli 1281 by Rupees 1,265. The increase was mainly the result of the prompt collection of revenue.

	RS.
Fasli 1281.	10,433
„ 1282.	11,698
Increase	1,265

217. The expenditure was Rupees 8,818 against Rupees 11,748 in the preceding year. No outlay had to be incurred during the year on the repair of irrigation works, while Rupees 3,045 were expended on this account in Fasli 1281, when there were also special charges for the purchase of a pony and bull for the use of the minor, and of Government Securities, which did not recur in the fasli under review.

218. Deducting the total charges above specified from the receipts, the surplus left was Rupees 2,880, including the cash with the Court of Wards. Adding to this, the cash balance of the preceding year, viz., Rupees 8,417, the total balance at credit was Rupees 11,297 consisting of Government Securities, and cash as noted in the margin.

	RS.
Receipts	11,698
Charges	8,818
Total	2,880

	RS.
Government Securities with Court of Wards	5,000
Cash with Do	222
	5,222
Cash with Collector	6,075
Total	11,297

	RS.	A.	P.
Gumastah Kristna Rau	48	8	6
Seerunga Chetty	437	11	1
Total	486	3	7

219. The Estate has no debts to pay. On the other hand Rupees 926 were due to it, including interest up to the end of the fasli. Of this sum, Rupees 128 were collected, and Rupees 311 written off under the Court's orders as irrecoverable, leaving a balance of Rupees 486, due from the individuals marginally specified. The Collector has reported that Seerunga Chetty admits the execution of the bond by which the amount is secured, but denies having received the money and that he is not likely to pay unless sued in Court. He has promised a further report on the subject which is awaited.

220. MALABAR.—The Estates under the Court's charge in Malabar were Nelialum and Kavalpara. The charge of the latter Estate was assumed in the early part of the year on behalf of a female minor, Parvaty, aged seven years, under Orders of Government, dated 9th August 1872, No. 1,187.

221. *Nelialum.*—The proprietor of Nelialum attained his majority so far back as October 1871. Nevertheless, the charge of his Estate was retained by the Court owing to his intellectual backwardness and his own desire for the continuance of their management. The Collector having recently reported an improvement in his capacity for managing his affairs, and recommended the transfer of the Estate to him, sanction was accorded in Proceedings, dated 10th February 1874, No. 278.

222. The land revenue demand of the Estate for the year was settled at Rupees 7,000, a sum very little less than that for Fasli 1281. The arrears amounted to Rupees 6,576, and the total demand including arrears was Rupees 13,576.

	RS.
Fasli 1281	7,145
„ 1282	7,000
Decrease ...	145

223. The collections were unsatisfactory and amounted only to Rupees 5,375, leaving a balance of Rupees 8,201. It is explained that Rupees 3,725 of this amount is the assessment payable by lessees direct to Government, the collection of which has been postponed owing to the losses sustained by the cultivators.

Court's Procs., dated 25th April 1873, No. 2,511.

224. Deducting this last mentioned sum, the balance of rent due to the Estate was Rupees 4,476, of which Rupees 706 were collected up to 31st October 1873, and Rupees 1,683 are stated not to be likely to be recovered, being the amount due by one Mr. Alfred Wright who has become an insolvent.

225. According to the Financial Return, the total receipts were Rupees 6,443 and the charges Rupees 3,511. The corresponding figures for Fasli 1281 were Rupees 7,223 and 4,059, respectively. The decrease in the receipts as well as charges is nominal, being due to the respite allowed to coffee planters for paying up Government assessment, which, though payable direct to Government is both credited and debited in the Estate Accounts to preserve a complete record of the estate transactions. Excluding Government assessment from the accounts, the transactions show an increase in the charges, and a slight decrease under receipts. The former is due to the payment of premium, &c., on Government Promissory notes purchased and the latter to the exclusion from the accounts in Fasli 1282 of the income from the home-farm lands, which under the Court's orders had been made over to the Ward, and to the fact that no arrears of interest were drawn in Fasli 1282 as was done in Fasli 1281. It must be observed that the decrease in the receipts would have been much larger, were it not for an advance (Rupees 453) received during the year on account of land newly leased out.

	Receipts. RS.	Charges. RS.
Fasli 1281	4,382	1,193
„ 1282	4,326	1,394
Increase	...	201
Decrease	56	...

226. The Estate has no debts to pay, nor are any due to it.

227. When the Estate was taken under management the annual revenue was only Rupees 380 at the time of its transfer to the proprietor. It was no less than Rupees 3,690 and there was also an accumulation of Rupees 20,000 in cash and securities.

228. *Kavalpara.*—The settled demand of this Estate was Rupees 27,444, or including arrears, Rupees 30,127. The collections were very fair and amounted in all to Rupees 25,760. Of this sum, however, Rupees 6,000 is the estimated value of paddy on hand.

229. When the Estate came under management, there was nothing to its credit and business had to be started with a loan from Government who sanctioned an advance of Rupees 5,000. Of this Rupees 1,000 were drawn during the fasli under notice, and the remainder after its close. The Court hope to be able to return the whole amount before the expiration of Fasli 1283.

230. During the ten-and-a-half months the Estate has been under the management of the Court, the receipts of the Estate including Land Revenue collections, the Malikana* allowance granted by Government and other sundry items, amounted to Rupees 28,335, and the charges to Rupees 18,752. The surplus was thus Rupees 9,583, 6,000 Rupees of this sum being the estimated value of paddy on hand. This result is gratifying considering the very impoverished state in which the property came under the Court's charge.

*An allowance given by Government in lieu of the assumed rent of the country formerly assigned to the parties who had regal claims over it. Collector's letter, dated 27th June 1848, No. 64.

231. The receipts given in the foregoing paragraph do not include those derived from the property of the minor proprietor situated within the Cochin Territory.

232. The debts due by the Estate are entered at Rupees 66,322. No payments towards their liquidation were made during the year.

233. The usual Statement showing in one view the financial position of the several Estates is subjoined—

Financial Statement of Receipts and Charges of the several Estates.

Districts.	Names of the Estates.	Balance at the beginning of the Fasli.	Income during the year.	Total.	Expenditure during the year.	Balance. In Government paper.	Balance. In Cash.	Balance. Total.	Debt due to the Estate at the end of fasli.	Debt due by the Estate at the end of fasli.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ganjam	Purla Kimedy	16,19,634	4,06,318	20,25,952	2,79,242	13,53,200	3,93,610	17,46,810	...	...
	Jalantra	82,978	29,391	1,12,369	15,962	69,200	27,207	96,407	...	...
	Barwah	21,748	20,886	42,634	30,866	10,500	1,768	12,268	...	13,970
	Seergbur	...	3,761	3,761	1,013	...	2,748	2,748	4,391	...
Vizagapatam	Rewada	2,797	7,104	9,901	6,539	2,700	662	3,362	...	1,10,341
	Salur	9,016	83,045	92,061	79,623	...	12,438	12,438	...	...
	Meringhy	82,017	49,736	1,31,753	38,970	70,500	22,283	92,783	1,21,303	...
Godavery	Nallamillipadu	581	758	1,339	534	...	805	805	...	...
	Kapeleswarapuram *cum*	20,222	13,852	34,074	17,470	...	16,604	16,604	180	7,001
Nellore	Kesenakurru	1,681	13,508	14,239	12,642	...	1,647	1,647		
Chingleput	Chundi	50,652	47,997	98,649	40,420	40,000	12,229	52,229	2,736	...
	Irungadukotta *cum*	17,433	5,186	22,619	3,525	13,600	5,494	19,094	...	...
North Arcot	Lattur								52,717	...
	Arnee	3,19,369	1,78,081	4,97,450	1,65,859	1,78,400	1,53,791	3,31,691	...	...
	Naraganti	3,735	27,769	31,504	21,912	...	9,593	9,593	...	...
Tanjore	Nonakad Tenpadi	1,031	2,328	3,359	2,232	1,000	127	1,127	...	2,000
	Agraharam	125	8,742	8,867	8,010	...	857	857	1,659	2,494
	Agharayarayangudi	4,151	3,755	7,906	3,764	...	4,142	4,142	736	18,651
Trichinopoly	Shealli	13,693	47,941	61,634	49,233	...	12,401	12,401	75,806	1,539
	Peramur	14,719	7,939	22,657	7,179	9,000	6,487	15,487	3,912	...
Madura	Bodinaikanur	2,44,339	61,710	3,06,049	46,167	2,23,000	36,883	2,59,883	...	...
	Gudamanaikanur	1,33,987	49,749	1,83,686	28,642	1,06,500	48,544	1,55,044	...	...
	Sandyur	6,697	10,553	17,250	6,040	...	10,310	10,310	...	...
	Oothappa Naikanur	6,887	10,494	17,381	6,213	...	11,168	11,168	13,149	...
	Ramnad	79,117	6,55,003	7,34,120	3,78,343	...	3,55,777	3,55,777	No information given by Collector.	
Tinnevelly	Maniachi	2,649	11,538	14,187	7,007	...	7,180	7,180	...	...
	Singampatti	6,115	28,074	34,189	27,783	...	6,406	6,406	66	47,397
	Urkad Zemindari	575	43,102	43,677	43,626	...	51	51	2,187	40,429
	Urkad partible property	37,327	8,634	45,961	2 335	33,050	10,576	43,626	7,439	579
Coimbatore	Ettiapuram	1,37,683	3,19,147	4,56,830	2,06,294	1,79,500	71,036	2,50,536	61,041	
	Samattur *cum*	8,417	11,698	20,115	8,818	5,000	6,297	11,297	486	...
Malabar	Kottampatti									...
	Nelialum	17,621	6,443	24,064	3,511	16,300	4,253	20,553	...	66,322
	Kavalpara	...	28,335	28,335	18,752	...	9,593	9,593	...	
	Total...	29,47,145	22,01,577	51,48,722	15,74,917	23,11,150	12,62,355	35,73,305	3,47,803	3,20,923

234. Subjoined is a comparative abstract showing the expenditure on Public Works in the several Estates during Faslis 1281 and 1282:—

Districts.	Estates.	Fasli 1281. Agricultural works.	Fasli 1281. Buildings, communications, etc.	Fasli 1281. Total.	Fasli 1282. Agricultural works.	Fasli 1282. Buildings, communications, etc.	Fasli 1282. Total.	Remarks.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Ganjam	Purla Kimedy	24,336	25,894	49,230	20,525	31,709	52,234	
	Jalantra	2,323	281	2,609	1,766	282	2,048	
	Barwah	1,369	146	1,515	543	146	689	
	Seerghur	...	...	...	...	...	...	
Vizagapatam	Rewada	284	...	284	200	...	200	
	Salur	...	...	...	...	...	*...	* Rented out under stipulation that the existing works are to be maintained in good order by the renters. Hence no outlay.
	Meringhy	...	...	...	...	...	*...	
Godavery	Nallamillipadu	...	...	...	...	...	†...	† Consists almost wholly of dry lands, hence there was little scope for expenditure on irrigation works.
	Kapeleswarapuram *cum*	5,000	...	5,000	1,411	...	‡1,411	‡ Amount spent on Godavery embankment.
Nellore	Kesenakurru							
Chingleput	Chundi	115	...	115	79	...	79	
	Irungadukotta *cum*	33	...	33	23	...	23	
North Arcot	Lattur							
	Arnee	584	5,331	5,915	2,366	4,442	6,808	
	Naraganti	1,580	...	1,580	710	...	710	
Tanjore	Nonakad Tenpadi	140	...	140	...	...	§...	§ Consists of Ryotwari lands for which irrigation is provided at the cost of the State. The small repairs done are apparently to field channels.
	Agraharam	...	...	...	...	...	§...	
	Agharayarayangudi	...	...	...	...	...	§...	
Trichinopoly	Shealli	1,356	...	1,356	1,190	...	§1,190	
	Peramur	...	722	722	...	425	425	
Madura	Bodinaikanur	735	...	735	904	283	1,187	
	Gudtamanaikanur	14	226	240	...	80	† 80	
	Sandyur	...	...	...	433	...	433	
	Oothappa Naikanur	...	...	...	...	...	...	
	Ramnad	3,424	17,575	20,999	2,419	458	2,877	
Tinnevelly	Maniachi	1,239	60	1,299	30	...	30	
	Singampatti	6,755	380	7,135	7,865	63	7,928	
	Urkad Zemindari	...	...	...	170	183	§ 353	
	Urkad partible property	...	...	...	29	...	29	
	Ettiapuram	4,810	2,597	7,407	5,175	9,343	14,518	
Coimbatore	Samattur *cum*	3,045	...	3,045	...	...	...	
	Kottampatti							
Malabar	Nelialum	...	...	...	...	...	...	
	Kavalpara	...	...	...	...	617	617	
	Total...	56,147	53,212	1,09,359	45,838	47,981	93,819	

235. The amount spent in Fasli 1282 is Rupees 15,540 less than that in Fasli 1281. The decrease is chiefly in the three Estates noted in the margin.

1. Kapeleswarapuram and Kesenakurru in Godavery.
2. Ramnad in Madura.
3. Samattur and Kottampatti in Coimbatore.

236. At Kapeleswarapuram and Kesenakurru the decrease is merely nominal. The sum entered as expended in Fasli 1281 consisted mostly of advances which were not expended, but subsequently recovered. In Ramnad a large sum of Rupees 16,500 was spent in Fasli 1281 during the time the Estate was under the Zemindar for the repairs of the Zemindar's house, whilst there was no similar expenditure in Fasli 1282. The repair of irrigation works on the Estate is, however, now being carefully attended to, and a large sum has been sanctioned for the purpose since the close of the fasli.

Court's Proceedings, dated 18th September 1873, No. 1,876.

In Samattur and Kottampatti in Coimbatore no expenditure was incurred in Fasli 1282 because no repairs were needed. The outlay in the other Estates calls for no remark.

237. The Court will now proceed to review the educational progress of their Wards.

238. GANJAM.—*Purla Kimedy.*—The Zemindar of this Estate, who is weak in intellect, has four sons, and two daughters, whose ages are specified in the margin. A very satisfactory account is given of the progress in his studies made by the eldest boy since he was placed under the tuition of Mr. Taylor, a result which the Court consider highly creditable to the latter. The second boy was reading Ooriya and Telugu under a separate tutor, but will be placed under Mr. Taylor when old enough to profit by his teaching. The Court have called on the Collector to report what progress Mr. Taylor has made in acquiring a knowledge of the Ooriya language.

Sons.	Years.
1. Sree Goura Chendra Gajapati Narayana Deo	10
2. Sree Harikrishna Deo	6
3. Sree Jaganatha Narayana Deo ...	2
4. Sree Padmanaba Gajapati Narayana Deo	6 months.
Daughters.	Years.
1. Sree Lakshi Devi	12½
2. Sree Rekha Devi	8

239. *Jalantra.*—The minor Zemindar who is now under the tuition of Mr. Taylor is reported to be a lad of considerable ability, and to have made decided progress during the short time he has been under Mr. Taylor's supervision.

	Yrs.	m.	d.
Sri Ramakistna Chotraya Deo, Age.	13	1	8

240. *Barwah.*—The proprietors of the Estate were four in number, as noted in the margin. No. 1 represents the elder branch of the family and Nos. 2, 3, and 4 the junior branch. Vasudava Padhi Khadanga having attained his majority,

No. 1. Vasudava Padhi Khadangai.
„ 2. Magata Dewan Bakshi.
„ 3. Kasi Visvanadha.
„ 4. Chendramani.

the Estate has been divided, and his share made over to him since the close of the fasli. Of the representatives of the second branch, the two elder have attained their majority, one of them, Magata being in jail. The youngest Chendramani is still a minor, 16 years of age. It is to be regretted that this youth was, as in the preceding year, kept away from school by his relatives notwithstanding the stoppage of the allowance payable to him.

241. *Seerghur.*—The minor Zemindar, who is eleven years old, resides with his natural father and guardian at Chickati, where he is reported to attend a school.

Sri Lutchmi Narasimha Deo.

The Inspector of Schools reports that the minor is intelligent and did fairly on the whole. He reads English, Telugu, and Ooriya.

242. VIZAGAPATAM—*Rewada.*—The minor proprictor, Vasuntha Row Venkata Lakshmi Narrain Row Pantulu, who is eleven years old, was reading in the Anglo-Vernacular School at Vizagapatam, and is reported to have made fair progress in his studies, though his attainments in English are not high. The Collector has been called upon to report whether it would not be advisable to give the minor a tutor to attend him at his house and assist him in preparing his lessons.

243. The younger brother of the minor proprietor has been given in adoption to one Sitaram Chendrappa, and ceases to be a Ward of the Court.

Ananta Row Puntulu.

244. A sistor of the minor named Nagiah, and aged nine years, was reading in a village school at Vizagapatam. The progress made by her has not been noticed by the Collector.

245. *Salur*—The minor proprietor is fifteen years old. His progress in his studies has not been favorably reported on by the Inspector of Schools; but the Collector believes him to have done better than in the preceding year. He is said to work hard, but to be wanting in intelligence.

Raja Jagannada Narain Ramachendraraj Pedabalihara Simhulu Bahadur Gauru.

246. *Meringhy*—The minor proprietor is only five years old, and is as yet too young to be sent to school. He is however, learning the Telugu alphabet at his house.

Sri Setucherlah Jagannadaraj Bahadur.

247. GODAVERY—*Nellamillipadu.*—The proprietrix, who is a widow, having attained the age of sixteen years has not been permitted to prosecute her studies publicly, and the Collector has not been able to find her a female tutor. She is, however, reported to be able to read and write Telugu tolerably well.

Pasupuleti Jagannadamma, age 16 years.

248. *Kapeleswarapuram cum Kesanakurru*—The minor proprietrix is reported to have been ill for four months out of the year, and in consequence to have made little progress in her studies.

Balusu Ramalakshmamma, aged 11 years.

249. NELLORE—*Chundi.*—The Court are glad to observe that the Principal of the Free Church Mission School where the minors are under instruction has observed some slight signs of improvement in the elder boy, aged fourteen years, and that the younger, aged eleven years, is making fair progress.

Raja Ankappa Nayanim Gauru.
Kristnappa Nayanim Gauru.

250. CHINGLEPUT—*Irungadukotta cum Lattur.*—The minor proprietor, who is now more than sixteen years old, is reported to have made but little progress in his studies. The Collector has been requested to give a detailed account of the minor's studies in English and Vernacular, and state the cause of his failure. He has also been directed to see that the guardian, who is a Teacher in the school which the minor attends, assists him in his studies privately.

Strirama Mudduroyalu Naidu.

	Ys.	M.	D.
1. Strinivasa Rao Saib,	17	1	6
2. Lutchmana Rao Saib,	14	10	10

251. NORTH ARCOT—*Arnee.*—The minor Jaghiredar as well as his brother have been favorably reported on.

252. *Naraganti.*—The minor proprietor, who is thirteen years old, is reported to be an intelligent lad, to have been regular in attendance at the Zillah-school, Chittoor, and to have made fair progress in his studies.

Venkatachellapathi Nayanivaru.

253. TANJORE—*Nonakad Tenpadi.*—The proprietor of this Estate, who having attained his majority entered on possession of his property subsequent to the close of the fasli, is reported to have been well conducted, and to have made fair progress in his studies, though in the matter of attendance at school, he was somewhat irregular.

Govindasami Naick.

254. *Agraharam.*—There are three minors connected with this Estate, aged respectively 17-14 and 11. They all did well in their studies, especially the second, and all were well conducted.

1. Ramanuja Iyengar.
2. Kistna Iyengar.
3. Tiruvengadathaiyengar.

255. *Agharayarayangudi.*—The three minor proprietors of this Estate were studying at the Taluq school in Trivalur. Their attendance was regular, and excepting the eldest, whose progress was unsatisfactory, they did well. The conduct of all three has been good.

1. Alagasundram Pillay... ... ... 17 years.
2. Subbaroya Pillay ... ... 11 „
3. Nataraja Pillay ... ... 8 „

256. *Shealli.*—The elder of the two widows of the late proprietor, the heirs to the property, died during the year. The surviving heir, Sandanathani, is aged seventeen years. She is stated to know how to read and write Tamil a little. Her age and position prevent her being placed under tuition.

Sellathanni.

Proceedings of the Madras Government, Revenue Department,
30*th October* 1874.

257. TRICHINOPOLY—*Peramur.*—The proprietor of the Estate, who is an idiot, was in sound health, and a son was born to him during the year, but he has not improved mentally.

Madhava Royer, 25 years of age.

258. MADURA—*Bodinaikanur.*—The minor proprietor of this Estate, who is fourteen years of age has been removed from the Anglo-Vernacular School to the Zillah School at Madura. He is also aided by a private Tutor and is reported by the Inspector of Schools, 5th Division, to have made fair propress in his studies. He is stated to be intelligent, though somewhat lazy and careless. His behaviour has been good.

Cumararaja Pandia Naick.

259. *Guntamanaikanur.*—The minor is six years old.

Terumala Guntama Condala.
Nagia Ramakistnasami Naick.

260. *Sandyur.*—The Proprietrix of this Estate is a widow, aged 51 years.

Rance Gopalakristnammal.

261. *Oothappa Naikuar.*—The minor is fifteen years old. He is reading in the Zillah School at Madura, and is reported to have made satisfactory progress.

Tirumala Muthulinga Tumbia Vellasami Oothapa Naick.

262. *Ramnad.*—The minor Zemindar Bhaskaraswami Setupati was only four years and eight months old at the end of Fasli 1282, and his younger brother two years and two months. The elder is reported to have commenced to study the first English book and picture books.

Thenakarasami Tever.

263. TINNEVELLY—*Maniachi.*—The minor Zemindar Subramania Pandia Chokka Talaver, died on the 23rd May last, and his step-brother Subramania Talaver succeeded to the Estate. He is now twelve years old and has been ordered to reside at Palamcotta and attend school.

264. *Singampatti.*—The Court regret to observe that they have received an unfavorable account of the minor's progress. He is thirteen and a-half years old and will attain his majority in January 1878. The Collector has been directed to insist on the minor's not leaving Tinnevelly on any pretext whatever, without having previously obtained leave, and the Court hope that some improvement may be looked for.

Tennattupuli Nallakutti Siva Subramania Taver.

265. *Urkad Zemindari.*—The Court have received a favorable account of the minor proprietor of this Estate. He is thirteen years of age and is now at school at Ambasamudram where he is reported to have made creditable progress.

Kotilinga Seturoyer.

266. *Urkad Partible property.*—The Collector omitted to report on the progress made by the minor Sivanananja Perumal, who is sixteen years old. He has been requested to rectify the omission.

267. *Ettiapuram.*—The elder minor was educated at home and is reported to have made considerable progress in English and Tamil. The junior also made some progress in his studies.

1. Muttujagaviraram Kumara Ettapah Naick, age 16.
2. Venkateswara Ettappa Naick, age 14.

268. *Samattur cum Kottampatti.*—The minor proprietor is not an intelligent lad. He is, however, well-behaved, has been regular in his attendance at school, and is stated to have made considerable progress compared with the preceding year.

Kolundasawmi Vanavaroya Counder, age 16 years.

269. MALABAR—*Nelialum.* — The proprietor though dull and slow, is reported to be a well-behaved and careful youth.

Linga Raja, age 20 years.

270. *Kavalpara.*—The minor was placed under a Native Tutor, there being no girls schools in Malabar suitable to her birth and position.

Parvathy Nethiyar, 7 years of age.

Proceedings of the Madras Government, Revenue Department,
30th October 1874.

No. 1.—*Statement showing the number of Villages under the several modes of Settlement of the Estates under management of the Court of Wards, and the age, etc., of the Minors in Fasli* 1282.

Districts.	Estates.	Number of Villages. Ryotwar.	Rented.	Amany.	Inam and Shrotriem.	Total.	Age of the Minors at the end of Fasli 1232.	Year in which each Proprietor came under the charge of the Court of Wards.	Year in which the Minor will attain his majority.
1	2	3	4	5	6	7	8	9	10
							Y. M. D.		
Ganjam	Purla Kimedy	494	4	...	391	889	43 0 0	1830	...
	Jalantra	59	2	...	31	92	13 1 8	1860	1878
	Barwah	2	2	...	...	4	19 7 24 / 19 0 0	1859	1871 / 1872
	Seerghur	5	18	...	15	38	16 0 0 / 11 2 3	1872	1875 / 1880
	Total	560	26	...	437	1,023	.....	.....	...
Vizagapatam	Rewada	2	...	...	1	3	11 8 10	1869	1879
	Salur	...	91	...	71	162	15 1 5	1869	1876
	Meringhy	...	50	...	33	83	5 4 28	1869	1886
	Total	2	141	...	105	248	.....	.....	...
Godavery	Nallamillipadu	1	...	...	...	1	16 0 0	1866	1875
	Kapeleswarapuramcum	1	...	...	...	1	11 0 0	1869	1880
	Kesenakurru	6	...	...	...	6			
	Total	8	...	...	...	8	.....	.....	...
Nellore	Chundi	31	11	...	5	47	14 8 0 / 11 8 0	1871	1875
Chingleput.	Irungadukotta cum	...	...	1	...	1	16 6 0	1858	1875
	Lattur	...	...	1	...	1			
	Total	...	...	2	...	2	.....	.....	...
North Arcot.	Arnee	137	3	...	51	191	17 1 6 / 14 10 10	1872	1874 / 1876
	Narsganti	58	...	...	11	69	12 9 0	1867	1878
	Total	195	3	...	62	260	.....	.....	...
Tanjore	Nonakad Tenpadi	16	...	...	2	18	18 0 0	1869	1878
	Agraharam	6	...	...	...	6	17 0 0 / 14 0 0 / 11 0 0	1869	1874 / 1877 / 1880
	Agharayarayangudi	7	...	...	...	7	17 0 0 / 11 0 0 / 8 0 0	1869	1874 / 1880 / 1883
	Shealli	30	...	...	5	35	17 0 0	1870	...
	Total	59	...	...	7	66	.....	.....	...
Trichinopoly	Peramur	15	...	...	...	15	25 0 0	1868	...
Madura	Bodinaikanur	11	1	...	...	12	14 8 0	1863	1876
	Guntamanaikanur	21	...	...	1	22	6 5 0	1867	1885
	Sandyur	...	...	14	1	15	51 0 0	1871	...
	Oothappa Naiknur	3	...	...	1	4	15 0 0	1866	1876
	Ramnad	...	428½	912½/₁₂	826⅝/₃₂	2,167⅞	4 8 0 / 2 2 0	1873	1886
	Total	85	429½	926½/₁₂	829⅝/₃₂	2,220⅞	.....	.....	...
Tinnevelly	Maniachi	6	...	2	2	10	12 0 6	1866	1879
	Singampatti	1	...	...	...	1	13 6 0	1867	1878
	Urkad Zemindari	6	...	...	...	6	13 0 0 / 6 6 0	1872	1878
	Urkad Partible Property	...	...	...	...	...	16 0 0	1869	1875
	Ettiapuram	260	...	...	89	349	15 10 0 / 13 8 0	1872	1875
	Total	273	...	2	91	366	.....	.....	...
Coimbatore.	Samattur cum	6	...	...	...	6	16 0 0	1866	1875
	Kottampatti	7	...	...	...	7			
	Total	13	...	...	...	13	.....	.....	...
	Nelialum	...	...	...	...	...	20 0 0	1853	1871
	Kavalapara	...	...	...	...	...	7 0 0	1873	1884
	Total	...	...	...	...	...	.....	.....	...
	Grand Total	1,191	610½	930½/₁₂	1536⅝/₃₂	4,268½	.....	.....	...

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

Districts.	Estates.	Number of Villages.	Dry.		Wet.	
			Land.	Assessment.	Land.	Assessment.
1	2	3	4	5	6	7
Ganjam	Purla Kimedy	494	ACRES. 44,038	RS. 57,065	ACRES 62,812	RS. 2,72,658
	Jalantra	59	...	...	...	23,649
	Barwah	2	...	...	...	2,824
	Seerghur	5	...	...	...	458
	Total...	560	44,038	57,065	62,812	2,99,089
Visagapatam ...	Rewada	2	677	3,067	97	2,456
	Salur	These estates having been rented no particulars of cul				
	Meringhy					
	Total...	2	677	3,067	97	2,456
Godavery	Nallamillipadu	*1	98	544	...	...
	Kapeleswarapuram cum ...	1	1,953	15,410	...	...
	Kesenakurru	6	1,514	8,616	1,305	3,523
	Total...	8	3,565	24,570	1,305	3,523
Nellore	Chundi	31	18,690	19,282	2,673	14,426
Chingleput ...	Irungadukotta cum	*1	526	812	198	537
	Lattur	*1	3	3	450	2,141
	Total...	*2	529	814	648	2,678
North Arcot ...	Arnee	137	15,876	39,594	11,864	89,235
	Naraganti	58	4,409	8,374	947	9,584
	Total...	195	20,285	47,968	12,811	98,819
Tanjore	Nonakad Tenpadi	16	6	7	454	1,744
	Agraharam	6	14	14	218	1,066
	Agharayarayangudi	7	6	13	407	1,815
	Shealli	30	515	522	3,003	13,457
	Total...	59	541	556	4,082	18,082
Trichinopoly ...	Peramur	15	1,997	1,454	380	1,916
Madura	Bodinaikanur	11	24,643	21,471	5,244	23,730
	Guntamanaikanur	21	32,653	45,512	426	832
	Sandyur	*14	4,577	5,953	411	1,977
	Oothappa Naiknur	8	5,968	7,553	279	593
	Ramuad	*912 11/12	235,489	2,55,680	41,189	2,81,294
	Total...	961 11/12	303,325	3,46,119	47,549	3,07,431
Tinnevelly ...	Maniachi	6	8,303	8,497	18	258
	Singampatti	1	703	216	1,487	15,987
	Urkad Zemindari	6	271	108	183	2,016
	Urkad Partible Property ...	...	220	119	146	1,505
	Ettiapuram	260	326,529	2,13,787	7,809	38,789
	Total...	273	336,026	2,22,757	9,593	58,555
Coimbatore ...	Samattur cum	5	2,598	2,898	...	...
	Kottampatti	7	3,870	4,828	...	...
	Total...	13	6,468	7,726	...	...
Malabar	Nelialum	These estates consist of Jenmom lands.			No particulars	
	Kavalapara					
	Total...	...	...	...	...	...
	Grand Total...	2,119 1/2	681,141	7,31,378	141,949	8,06,975

*The villages marked with an asterisk are under *Amani*, i. e., division of produce settlement and not Ryotwar, but Amani villages not brought into this statement for want of detailed information are the two in Maniachi in Tinnevelly

Villages of the Estates under management for Fasli 1282.

Garden.		Total.		Fasal and Teerwajasti.	Total Assessment.	Deduct remissions.	Remaining net settlement.	Add ready money collections.	Grand Total.
Land.	Assessment.	Land.	Assessment.						
8	9	10	11	12	13	14	15	16	17
ACRES.	RS.	ACRES.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
...	...	106,850	3,29,723	...	3,29,723	4,471	3,25,252	...	3,25,252
...	...	...	23,649	...	25,649	268	23,381	...	23,381
...	...	...	2,324	...	2,324	18	2,306	...	2,306
...	...	...	458	...	458	...	458	...	458
...	...	106,850	3,56,154	...	3,56,154	4,757	3,51,397	...	3,51,397
...	...	774	5,523	...	5,523	...	5,523	...	5,523
tivation can be given.									
...	...	774	5,523	...	5,523	...	5,523	...	5,523
...	...	98	544	...	544	14	530	...	530
...	...	1,953	15,410	...	15,410	141	15,269	...	15,269
...	...	2,819	12,139	...	12,139	3,097	9,042	...	9,042
...	...	4,870	28,093	...	28,093	3,252	24,841	...	24,841
...	...	16,363	33,708	389	34,097	523	33,572	11,537	45,109
...	...	724	1,849	1	1,850	...	1,850	...	1,850
...	...	453	2,143	...	2,143	...	2,143	...	2,143
...	...	1,177	3,492	1	3,493	...	3,493	...	3,493
...	...	27,746	1,28,829	1,624	1,30,453	12,918	1,17,535	3,280	1,20,815
...	...	5,856	17,958	1,954	19,912	3,037	16,875	4,791	21,666
...	...	33,096	1,46,787	3,578	1,50,365	15,955	1,34,410	8,071	1,42,481
...	...	460	1,751	42	1,793	193	1,600	98	1,698
...	...	232	1,080	3	1,088	52	1,031	59	1,090
...	...	413	1,823	8	1,836	107	1,729	104	1,833
...	...	3,518	13,979	241	14,220	774	13,446	896	14,342
...	...	4,623	18,633	294	18,932	1,126	17,806	1,157	18,963
...	...	2,377	3,370	427	3,797	...	3,797	56	3,853
...	...	29,687	54,201	...	54,201	3,132	51,069	2,404	53,473
...	...	33,079	46,344	...	46,344	4,691	41,653	2,012	43,665
...	...	4,988	7,930	214	8,144	707	7,437	1,790	9,227
...	...	6,242	8,151	191	8,342	386	7,956	389	8,345
...	...	276,678	5,36,924	15,840	5,52,764	37,020	5,15,744	27,548	5,43,292
...	...	350,874	6,53,550	16,245	6,69,795	45,986	6,23,859	34,143	6,58,002
...	...	8,321	8,755	...	8,755	236	8,519	185	8,704
...	...	2,140	16,233	1,394	17,627	2,151	15,476	6,756	22,232
...	...	453	2,124	30	2,154	...	2,154	6,980	9,134
...	...	866	1,624	...	1,624	...	1,624	307	1,931
...	...	284,338	2,52,576	433	2,53,009	3,180	2,49,829	15,397	2,65,226
...	...	245,618	2,81,312	1,857	2,83,169	5,567	2,77,602	29,625	3,07,227
140	310	2,738	3,208	...	3,208	92	3,116	12	3,128
80	222	3,950	5,050	...	5,050	9	5,041	5	5,046
220	532	6,688	8,258	...	8,258	101	8,157	17	8,174
of extent are reported.									
...	...	...	...	...	...	...	...	...	...
220	532	773,310	15,33,885	22,791	15,61,676	77,219	14,84,457	84,606	15,69,063

particulars of cultivation having been given by Collectors, they have been entered in this statement. The only

No. 3.—*General Abstract of the whole Revenue Demand of the Estates under management for Fasli* 1282.

Districts.	Estates.	Land Revenue. Ryotwar.	Village rent.	Amani or division of Produce.	Shrotriem Jodi.	Total.	Extra Revenue.	Grand Total.
1	2	3	4	5	6	7	8	9
Ganjam ...	Purla Kimedy	Rs. 3,25,252	Rs. 8,356	Rs. ...	Rs. 12,343	Rs. 3,46,451	Rs. 28,489	Rs. 3,74,940
	Jalantra	23,331	800	...	332	24,563	3,448	28,011
	Barwah	2,396	13,475	...	...	15,781	635	16,416
	Seerghur	[illegible]	8,204	407	1,030	5,099	2,172	7,271
	Total...	3,51,307	25,835	407	14,255	3,91,894	34,744	4,26,638
Vizagapatam.	Rewada	5,523	...	...	111	5,634	677	6,311
	Salur	...	83,832	...	...	83,832	11,809	95,631
	Meringhy	...	35,000	...	...	35,000	7,356	42,356
	Total...	5,523	1,18,832	...	111	1,24,456	19,842	1,44,298
Godavery.	Nallamillipadu ...	530	...	...	...	530	302	832
	Kapeleswarapuram *cum*...	15,269	...	...	...	15,269	5,434	20,703
	Kesenakurru ...	9,042	...	...	...	9,042	2,341	11,383
	Total...	24,841	...	...	...	24,841	8,077	32,918
Nellore ...	Chundi	45,109	9,336	16	246	54,707	2,093	56,800
Chingleput.	Irungadukotta *cum* ...	...	...	1,350	...	1,350	129	1,479
	Lattur	...	...	2,143	...	2,143	240	2,383
	Total...	...	...	3,493	...	3,493	369	3,862
North Arcot.	Arnee	1,20,815	338	...	2,919	1,24,072	10,841	1,34,913
	Naraganti	21,666	...	...	391	22,057	2,561	24,618
	Total...	1,42,481	338	...	3,310	1,46,129	13,402	1,59,531
Tanjore ...	Nonakad Tenpadi ...	1,698	...	...	...	1,698	438	2,136
	Agrabaram	1,090	...	...	...	1,090	1,082	2,172
	Agharayarayangudi ...	1,833	...	...	...	1,833	1,549	3,382
	Shealli	14,342	...	...	849	15,191	21,914	37,105
	Total...	18,963	...	...	849	19,812	24,933	44,795
Trichinopoly.	Peramur	3,853	...	...	...	3,853	3,819	7,672
Madura ...	Bodinaikanur ...	53,473	3,117	...	...	56,590	4,052	60,642
	Guntamanaikanur ...	43,665	...	...	...	43,665	2,685	46,350
	Sandyur	...	...	9,227	...	9,227	237	9,464
	Oothappa Naiknur ...	8,345	...	...	...	8,345	461	8,806
	Ramnad	...	1,23,106	5,43,292	51,811	7,18,209	22,633	7,40,842
	Total...	1,05,483	1,26,223	5,52,519	51,811	8,36,036	30,068	8,66,104
Tinnevelly ...	Maniachi	8,704	...	463	...	9,167	287	9,454
	Singampatti	22,232	769	...	...	23,001	586	23,587
	Urkad Zemindari ...	9,134	...	34,690	...	43,824	602	44,426
	Urkad Partible Property.	1,931	...	...	...	1,931	123	2,054
	Ettiapuram	2,65,226	...	...	12,194	2,77,420	7,217	2,84,637
	Total...	3,07,227	769	35,153	12,194	3,55,343	8,815	3,64,158
Coimbatore.	Samattur *cum* ...	3,128	...	1,182	...	4,310	125	4,435
	Kottampatti... ...	5,046	...	317	...	5,363	175	5,538
	Total...	8,174	...	1,499	...	9,673	300	9,973
Malabar ...	Nelialum	...	7,000	...	...	7,000	...	7,000
	Kavalapara	...	27,444	...	...	27,444	...	27,444
	Total...	...	34,444	...	...	34,444	...	34,444
	Grand Total...	10,13,051	3,15,767	5,93,087	82,776	20,04,681	1,46,512	21,51,193

No. 4.—*Statement showing the Demand, Collection, and Balance of the whole Revenue of the Estates under management for Fasli* 1282.

Districts.	Estates.	Demand for Fasli 1282. Arrears.	Current.	Total.	Collections for Fasli 1282. Arrears.	Current.	Total.
1	2	3	4	5	6	7	8
Ganjam ...	Purla Kimedy	Rs. 47,699	Rs. 3,74,940	Rs. 4,22,639	Rs. 38,051	Rs. 3,07 998	Rs. 3,46,049
	Jalantra	8,29[illegible]	28,011	36,303	4,779	21 695	26,474
	Barwah	9,96[illegible]	16,416	26,350	9,707	6,134	15,841
	Seerghur	1,097	7,271	8,368	345	3,416	3,761
	Total...	[illegible]	4,26,[illegible]	4,93,660	52,882	3,39,243	3,92,125
Vizagapatam ...	Rewada	4,201	6,311	10,512	3,398	3,279	6,677
	Salur	33,775	95,631	1,29,106	11,427	62,419	73,846
	Meringhy	958	42,356	43,314	842	38,581	39,423
	Total...	38,934	1,44,298	1,83,232	15,667	1 04,279	1,19,946
Godavery ...	Nallamillipadu	...	832	832	...	756	756
	Kapeleswarapuram *cum* ...	451	20,703	21,154	83	13,738	13,821
	Kesenakurru	11,412	11,383	23,795	1,023	8,707	9,730
	Total...	11,863	32,918	44,781	1,106	23,201	24,3 7
Nellore ...	Chundi	†16,373	56 800	73,173	4,155	43.257	47,412
Chingleput ...	Irungadukotta *cum* ...	1,323	1,479	2,802	1,009	521	1,530
	Lattur	1,382	2,383	3,765	1,382	1,636	3,018
	Total...	2,705	3,862	6,567	2,391	2,157	4,548
North Arcot ...	Arnee	2,66,887	1,34,913	4,01,8 0	86,662	1,08,465	1,45,127
	Naraganti	† 14,957	24,618	39,575	9,360	18,409	27,769
	Total...	2,81,844	1,59,531	4,41,375	46,022	1,26,874	1,72,896
Tanjore ...	Nonakad Tenpadi ...	306	2,136	2,443	306	1,909	2,215
	Agraharam	1,296	2,172	3,468	1,296	2,172	3,468
	Agharayarayangudi ...	30	3,382	3,412	30	3,324	3,354
	Shealli	4,553	37,105	41,658	3,693	26,098	29,791
	Total...	6,185	44,795	50,980	5,325	33,503	38,828
Trichinopoly ...	Peramur	1,835	7,672	9,507	1,519	5,571	7,090
Madura ...	Bodinaikanur	23,906	60,642	84,548	22,535	28,125	50,660
	Guntamanaikanur ...	21,080	46,350	67,430	16,168	29,112	45,280
	Sandyur	3,528	9,464	12,992	3,278	7:182	10,460
	Oothappa Naiknur ...	3,825	8,806	12,631	3,051	6,797	9,848
	Ramnad	4,23,088	7,40,842	11,63 880	1,26,615	3,96,632	5,23,247
	Total...	4,75,377	8,66,104	13,41,481	1,71,647	4,67,848	6,39,495
Tinnevelly ...	Maniachi	† 3,565	9,454	13,019	1,088	7,607	8,695
	Singampatti	5,592	23,587	29,186	5,215	21,035	26,250
	Urkad Zemindari ...	24,785	44,426	69,211	11,995	27,912	39,907
	Urkad Partible Property...	†1,372	* 2,022	3,401	822	891	1,713
	Ettiapuram	†1,73,415	2,84,637	4,58,052	35,293	2,59,619	2,94,947
	Total...	2,08,736	3,64,133	5,72,869	54,408	3,17,094	3,71,502
Coimbatore ...	Samattur *cum*	558	4,435	4,993	558	4,001	4,559
	Kottampatti	559	5,538	6,097	559	5,280	5,839
	Total...	1,117	9,973	11,090	1,117	9,281	10,398
Malabar ...	Nelialum	6,576	7,000	13,576	3,780	1,595	5,375
	Kavalpara	2,683	27,444	30,127	695	25.065	25,760
	Total...	9,259	34,444	43,703	4,475	26,660	31,135
	Grand Total...	11,21,250	21,51,168	32,72,418	3,60,714	14,98,968	18,59,682

* This figure differs from the entry in Statement No. 3. The Collector has been requested to explain it.
† These figures differ from the balances entered in last year's return. The figures now entered are correct, and are inclusive of certain sums originally incorrectly left out.
‡ As the Urkad Partible Property now under management is not wholly what it was last year, this figure differs from last year's entry.

Statement showing the Demand, Collection, and Balance of the whole Revenue of the Estates under management for Fasli 1282.—(Concluded.)

Districts.	Estates.	Arrears remitted.	Balance to the close of Fasli 1282.			Subsequent collections and remissions.	Balance.
			Arrears.	Current.	Total.		
		9	10	11	12	13	14
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ganjam	Paria Kimedy	7,783	1,860	65,912	68,809	51,059	17,750
	Jalantra	124	3,389	6,316	9,705	2,370	7,335
	Berwah	92	185	10,283	10,467	5,107	5,360
	Seerghur	...	752	3,855	4,607	595	4,012
	Total...	7,999	6,186	87,395	93,581	59,624	34,957
Vizagapatam	Rewada	...	603	3,032	3,635	378	3,257
	Salur	...	22,318	33,212	55,530	500	55,030
	Meriughy	...	116	3,775	3,891	250	3,241
	Total...	...	23,267	40,019	63,286	1,728	61,558
Godavery	Nallamillipadu Kapeleswarapuram cum Kesenakurru	368	...	76	76	...	76
		9,814	575	6,985	6,985	2,814	4,151
		...	...	2,670	3,251	811	2,940
	Total...	10,182	575	9,717	10,292	3,125	7,167
Nellore	Chundi	...	12,218	13,543	25,761	4,184	21,577
Chingleput	Irungadukotta cum Lattur	...	314	958	1,272	328	944
		...	...	747	747	631	116
	Total...	...	814	1,705	2,019	959	1,060
North Arcot	Arnee	...	2,30,228	26,448	2,56,673	17,678	2,38,995
	Naraganti	...	5,597	6,209	11,806	1,185	10,621
	Total...	...	2,35,822	32,657	2,68,479	18,863	2,49,616
Tanjore	Nonakad Tenpadi	...	...	227	227	227	...
	Agraharam	...	...	...	...	...	...
	Agharayarayangudi	...	...	...	...	58	...
	Shealli	...	860	11,007	11,867	544	11,323
	Total...	...	860	11,234	12,094	829	11,323
Trichinopoly	Peramir	...	...	...	...	...	...
		...	660	11,292	12,153	1,978	639
	Total...	...	316	2,101	2,417	...	639
Madura	Dodlitsikanur	156	1,213	82,517	83,730	27,616	6,116
	Gantesanaikanur	2,995	2,617	17,233	19,850	16,203	3,662
	Sandyar	60	180	2,282	2,462	1,652	810
	Oothappa Naikanur	...	774	2,009	2,783	1,697	1,086
	Rammad	...	2,06,423	8,44,210	8,50,633	1,93,002	4,57,571
	Total...	2,511	3,01,219	3,93,256	6,99,475	2,90,100	4,69,175
Tinnevelly	Manicchi	...	1,553	1,817	3,309	620	2,779
	Singampatti	925	884	2,512	2,936	1,176	1,760
	Urkad Zemindari	...	18,800	2,514	21,814	12,588	10,726
	Urkad Pertilai Property	...	1,550	1,189	1,695	694	994
	Fatiapuram	63,353	63,764	21,988	91,752	5,856	85,896
	Total...	63,278	85,050	47,039	1,32,089	20,934	1,11,155
Coimbatore	Sammatipur cum Kottampatti	...	...	...	...	...	...
		64	...	870	870	865	5
	Total...	71	...	187	187	183	4
Malabar	Nellakim Kavalpara	185	...	557	557	548	9
		...	...	...	...	...	...
	Total...	...	2,706	5,105	8,201	7,716	7,495
		...	1,988	2,379	4,367	310	4,057
		...	4,784	7,781	12,568	1,036	11,532
	Grand Total...	80,925 Current ... 135	6,70,611	6,52,065	13,22,676	3,53,003	9,70,663
		80,060					

No. 5.—*Financial Statement of Receipts and Charges of the Estates under management for Fasli 1282.*

Districts.	Estates.	Amount at credit at the end of Fasli 1281.			Income in Fasli 1282.			Total of Columns 5 and 8.	Charges.			
		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.		Establishment and Saderward.	Maramut expenditure.	Government Demand.	
											Fixed Peishcush.	Assessment and Road Cess.
1	2	3	4	5	6	7	8	9	10	11	12	13
		Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ganjam	Purla Kimedy	3,58,434	12,61,400	16,19,834	3,46,049	60,169	4,06,218	20,26,052	23,801	52,234	82,030	21,025
	Jalantra	19,278	63,700	82,978	26,474	2,917	29,391	1,12,369	1,595	2,048	7,000	1,416
	Barwah	1,348	20,400	21,748	15,841	5,045	20,886	42,634	780	689	7,600	561
	Seerghur	...	...	...	3,761	...	3,761	3,761	591	...	...	82
	Total...	3,79,060	13,45,500	17,24,560	3,92,125	68,131	4,60,256	21,84,816	27,167	54,971	96,630	23,084
Vizagapatam	Rewada	* 97	2,700	2,797	6,677	427	7,104	9,901	199	200	3,846	190
	Salur	9,016	...	9,016	73,846	9,199	83,045	92,061	947	...	34,941	7,644
	Meringhy	*34,417	47,600	82,017	39,423	10,313	49,736	1,31,753	800	...	18,477	3,868
	Total...	43,530	50,300	93,830	1,19,946	19,939	1,39,885	2,33,715	1,746	200	57,264	11,702
Godavery	Nallamillipadu	581	...	581	756	2	758	1,339	...	...	203	28
	Kapeleswarapuram cum	20,222	...	20,222	13,821	31	13,852	34,074	1,442	1,411	8,778	796
	Kesenakurru	1,681	...	1,681	9,730	2,878	12,608	14,289	118	...	11,578	442
	Total...	22,484	...	22,484	24,307	2,911	27,218	49,702	1,567	1,411	20,559	1,266
Nellore	Chundi	*10,652	40,000	50,652	47,412	585	47,997	98,649	6,523	79	18,000	9,090
Chingleput	Irungadukotta cum Lattur	4,833	12,600	17,433	4,548	638	5,186	22,619	861	23	314	104
North Arcot	Arnee	1,40,969	*1,78,400	3,19,369	1,45,127	32,954	1,78,081	4,97,450	13,267	6,808	6,000	17,282
	Naraganti	*3,735	...	3,735	27,769	...	27,769	31,504	2,213	710	7,250	2,459
	Total...	1,44,704	1,78,400	3,23,104	1,72,896	32,954	2,05,850	5,28,954	14,480	7,518	13,250	19,741
Tanjore	Nonakad Tenpadi	31	1,000	1,031	2,215	113	2,328	3,359	144	...	...	1,761
	Agraharam	125	...	125	3,468	5,274	8,742	8,867	132	...	...	1,317
	Agharayarayangudi	4,151	...	4,151	3,354	401	3,755	7,906	119	...	...	2,660
	Shealli	13,693	...	13,693	29,791	18,150	47,941	61,634	3,323	1,190	...	15,841
	Total...	18,000	1,000	19,000	38,828	23,938	62,766	81,766	3,727	1,190	...	21,603

* These were the correct balances. The entries in last year's return have been explained by the Collectors to be incorrect.

Proceedings of the Madras Government, Revenue Department,
30th October 1874.

Financial Statement of Receipts and Charges of the Estates under management for Fasli 1282.—(Continued.)

Districts.	Estates.	Amount at credit at the end of Fasli 1281.			Income in Fasli 1282.			Total of Columns 5 and 8.	Charges.			
		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.		Establishment and Saderward.	Maramut expenditure.	Government Demand. Fixed Peishcush.	Government Demand. Assessment and Road Cess.
1	2	3	4	5	6	7	8	9	10	11	12	13
Trichinopoly	Peramur	Rs. 5,718	Rs. 9,000	Rs. 14,718	Rs. 7,090	Rs. 849	Rs. 7,939	Rs. 22,657	Rs. 470	Rs. 425	Rs. ...	Rs. 4,285
Madura	Bodinaikanur	62,539	1,87,800	2,44,339	50,670	11,050	61,710	3,06,049	4,939	1,167	14,577	2,327
	Guntamanaikanur	35,637	48,300	1,33,937	45,280	4,469	49,749	1,83,686	3,429	30	13,415	1,587
	Sandyur	6,697	...	6,697	10,460	93	10,553	17,250	795	433	3,697	444
	Oothappa Naikanur	6,887	...	6,887	9,843	646	10,494	17,381	431	...	2,584	425
	Ramnad	79,117	...	79,117	5,33,247	1,31,756	6,55,003	7,34,120	85,162	2,877	1,35,000	51,720
	Total	2,40,877	2,30,100	4,70,977	6,39,495	1,48,014	7,87,509	12,58,486	2,96	4,527	1,69,273	56,503
Tinnevelly	Maniachi	2,649	...	2,649	8,695	2,843	11,538	14,187	596	30	2,994	529
	Singampatti	6,115	...	6,115	26,350	1,824	28,074	34,189	2,583	7,928	8,008	988
	Urkad Zemindari	575	...	575	39,897	3,205	43,102	43,677	1,474	88	13,212	443
	Urkad Partible Property	* 5,027	33,300	37,327	1,713	6,921	8,634	45,961	385	29	...	1,348
	Ettiapdram	† 53,183	79,500	1,37,683	2,94,947	24,200	3,19,147	4,56,830	20,762	14,518	88,428	16,650
	Total	72,549	1,11,800	1,84,349	3,71,503	38,993	4,10,195	5,94,844	25,797	22,858	1,12,642	19,958
Coimbatore	Samattur *cum* Kottampatti	3,417	5,000	8,417	10,398	1,300	11,698	20,115	683	...	3,544	1,420
Malabar	Nelialum	7,421	10,200	17,621	5,375	1,068	6,443	24,064	84	...	...	2,117
	Kavalpara	...	...	...	25,760	2,573	28,335	28,335	3,726	617	...	3,619
	Total	7,421	10,200	17,621	31,135	3,643	34,778	52,399	3,810	617	...	5,736
	Grand Total	9,53,245	19,93,900	29,47,145	18,59,682	3,41,895	22,01,577	51,48,722	1,81,623	93,819	4,91,676	1,74,491

* *The Urkad partible property under management in Fasli 1282 was not the same as that under management in Fasli 1281. Hence there is a difference between the cash balance brought forward in this return and that entered in the return for last year.*

† *This was the correct balance. The entry in last year's return has been explained by the Collector to be incorrect.*

Financial Statement of Receipts and Charges of the Estates under management for Fasli 1282.—(Continued.)

Districts.	Estates.	Charges.—(Concluded.) Government commission for the management.	Total management and Peishcush.	Maintenance and education of the Minors.	Allowance for the other members of the family.	Payment of debts.	Other miscellaneous disbursements.	Total Charges.	Percentage 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.
		14	15	16	17	18	19	20	21	22	23	24	25	26
Ganjam	Purla Kimedy	Rs. 4,168	Rs. 1,88,253	Rs. 26,532	Rs. 5,906	Rs. ...	Rs. 63,546	Rs. 2,79,242	Rs. A. P. 6 14 0	Rs. 13,53,200	Rs. 3,93,610	Rs. 17,46,810	Rs. 1,26,976	Rs. ...
	Jalantra	308	12,767	1,550	...	...	1,615	15,962	7 8 7	69,200	27,207	96,407	13,429	...
	Barwah	119	9,949	1,415	...	458	18,544	30,366	4 14 9	10,500	1,768	12,268	...	9,480
	Seerghur	...	673	...	...	...	340	1,013	15 11 6	...	2,748	2,748	2,748	...
	Total	4,595	2,06,647	29,497	5,906	458	84,075	3,26,583	.....	14,32,900	4,25,333	18,58,233	1,43,153	9,480
Vizagapatam	Rewada	102	4,537	650	26	...	1,326	6,539	2 15 8	2,700	662	3,362	565	...
	Salur	1,111	44,643	4,800	15,113	12,851	2,216	79,623	1 4 7	...	12,438	12,438	3,422	...
	Meringhy	603	23,548	7,260	1,800	...	6,362	38,979	1 8 5	70,500	22,283	92,783	10,766	...
	Total	1,816	72,728	12,710	16,939	12,851	9,904	1,25,132	.....	73,200	35,383	1,08,583	14,753	...
Godavery	Nallamillipadu	11	242	180	110	...	2	534	.....	...	805	805	224	...
	Kapeleswarapuram *cum*	304	12,733	868	2,081	845	933	17,470	10 7 9	...	16,604	16,604	...	3,618
	Kesenakurru	167	12,305	...	...	...	337	12,642	1 3 5	...	1,647	1,647	...	34
	Total	482	25,285	1,048	2,191	845	1,277	30,646	.....	...	19,056	19,056	224	3,652
Nellore	Chundi	...	33,693	2,740	2,040	...	7,948	46,420	13 10 6	40,000	12,229	52,229	1,577	...
Chingleput	Irungadukotta *cum* Lattur	56	858	840	23	...	1,804	3,525	7 15 6	13,600	5,494	19,094	1,661	...
North Arcot	Arnee	1,285	43,642	22,117	29,211	...	70,889	1,65,859	8 7 8	1,78,400	1,53,191	3,31,591	12,222	...
	Naraganti	292	12,924	2,064	1,628	3,307	1,939	21,913	7 11 11	...	9,592	9,592	5,857	...
	Total	1,577	56,566	24,181	30,839	3,307	72,828	1,87,771	.....	1,78,400	1,62,783	3,41,183	18,079	...
Tanjore	Nonakad Tenpadi	8	1,966	240	...	...	26	2,232	6 8 0	1,000	127	1,127	96	...
	Agraharam	26	1,465	405	...	6,047	23	8,010	3 12 11	...	857	857	782	...
	Agharayarayangudi	108	2,887	744	38	...	95	3,764	3 8 9	...	4,142	4,142	...	...
	Shealli	417	20,776	3,352	1,123	8,061	5,922	49,233	11 2 8	...	12,401	12,401	...	1,592
	Total	579	27,094	4,741	1,160	14,108	16,126	63,239	.....	1,000	17,527	18,527	828	1,501

Financial Statement of Receipts and Charges of the Estates under management for Fasli 1282.—(Concluded.)

Districts.	Estates.	Charges.—(Concluded.) Government commission for the management.	*Total management and Peishcush.	Maintenance and education of the Minors.	Allowance for the other members of the family.	Payment of debts.	Other miscellaneous disbursements.	Total Charges.	Percentage 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.
		14	15	16	17	18	19	20	21	23	23	24	25	26
Trichinopoly	Peramur	Rs. 135	Rs. 5,815	Rs. 1,318	Rs. 180	Rs. ...	Rs. 357	Rs. 7,170	Rs. A. P. 6 10 1	Rs. 9,000	Rs. 6,487	Rs. 15,487	Rs. 769	Rs. ...
Madura	Bodinaikanur	976	23,996	3,712	5,185	...	13,274	46,167	9 11 8	2,23,000	36,882	2,59,882	15,549	...
	Guntamanaikanur	802	19,263	1,179	1,915	...	6,285	28,642	7 9 2	1,06,500	48,544	1,55,044	...	...
	Sandyur	221	5,540	1,400	...	...	...	6,940	7 2 0	...	10,310	10,310	3,613	...
	Oothappa Naikanur	...	3,440	306	1,984	...	483	6,213	4 6 0	...	11,168	11,168	4,281	...
	Ramnad	...	2,74,759	...	29,415	...	74,169	3,78,343	16 4 5	...	3,55,777	3,55,777	2,76,660	...
	Total...	1,999	26,998	6,597	38,499	...	94,211	4,66,305	.....	3,29,500	4,62,681	7,92,181	3,21,204	...
Tinnevelly	Maniachi	678	4,827	998	849	...	333	7,007	6 13 8	...	7,180	7,180	4,531	...
	Singampatti	250	19,757	1,750	...	...	6,276	27,783	9 13 5	...	6,405	6,406	291	...
	Urkad Zemindari	...	15,479	1,899	1,899	11,776	12,573	43,626	7 11 0	...	51	51	...	524
	Urkad Partible Property	90	1,853	429	...	...	54	2,335	22 7 7	33,05	10,676	43,626	6,299	...
	Ettiapuram	...	40,358	26,062	7,228	744	31,903	2,06,294	7 0 7	1,79,500	71,036	2,50,536	1,12,853	...
	Total...	1,018	1,82,273	31,138	9,976	12,520	51,138	2,67,045	.....	2,12,550	93,249	3,07,799	1,23,974	524
Coimbatore	Samattur *cum* Kottampatti	246	5,693	2 040	...	...	885	8,818	6 9 1	5,000	6,297	11,297	2,880	...
Malabar	Nelialam	107	2,308	590	60	...	553	3,511	1 9 0	16,300	4,253	20,553	2,932	...
	Kavalpara	...	7,962	2,094	...	...	8,696	18,752	14 7 5	...	9,583	9,583	9,583	...
	Total...	107	10,270	2,684	60	...	9,249	22,263	.....	16,300	13,836	30,136	12,515	...
	Grand Total...	12,610	0,53,619	1,19,534	1,07,813	44,089	3,49,862	15,74,917	.....	23,11,450	12,62,355	35,73,805	6,41,617	14,957

No. 6.—*Comparative Statement of Demand, Collection, and Charges of the Estates under management between Faslis* 1281-82.

Districts.	Estates.	Land Revenue. Demand. Fasli 1281.	Fasli 1282.	Increase.	Decrease.	Collection. Fasli 1281.	Fasli 1282.	Increase.	Decrease.
1	2	3	4	5	6	7	8	9	10
Ganjam	Purla Kimedy	Rs. 3,77,057	Rs. 3,74,940	Rs.	Rs. 2,117	Rs. 3,37,489	Rs. 3,07 998	Rs.	Rs. 29,491
	Jalantra	25,876	28,011	2,135	.....	20,677	21,695	1,018	.....
	Barwah	16,868	16,416	.....	452	7,028	6,134	.....	894
	Seerghur	.....	7,271	7,271	.....	.....	3, 416	3,416	.....
	Total...	4,19,801	4,26,638	9,406	2,569	3,65,194	3,30,243	4,434	30,385
Vizagapatam	Rewada	6,329	6,311	.....	18	2,550	3,279	729	.....
	Salur	94,013	95,631	1,618	.....	60,289	62,419	2,130	.....
	Meringhy	40,929	42,356	1,427	.....	39,971	38,581	.....	1,390
	Total...	1,41,271	1,44,298	3,045	18	1,02,760	1,04,279	2,999	1,390
Godavery	Nallamillipadu	748	832	84	.....	748	756	8	.....
	Kapeleswarapuram *cum*	21,059	20,703	.....	356	20,976	13,738	.....	7,238
	Kesenakurru	15,281	11,383	.....	3,898	13,360	8,707	.....	4,653
	Total...	37,088	32,918	84	4,254	35,084	23,201	8	11,891
Nellore	Chundi	54,899	56,800	1,901	.....	46,327	43,257	.....	3,070
Chingleput	Irungadukotta *cum* Lattur	4,271	3,862	.....	409	1,593	2,157	564	.....
	Total...	4,271	3,862	.....	409	1,593	2,157	564	.....
North Arcot	Arnee	1,25,587	1,34,913	9,326	.....	81,093	1,08,465	27,372	.....
	Naraganti	23,820	24,618	798	.....	14,605	18,409	3,804	.....
	Total...	1,49,407	1,59,531	10,124	.....	95,698	1,26,874	31,176	.....

Comparative Statement of Demand, Collection, and Charges of the Estates under management between Faslis 1281-82.—(Continued.)

Districts.	Estates.	Land Revenue. Demand. Fasli 1281.	Demand. Fasli 1282.	Demand. Increase.	Demand. Decrease.	Collection. Fasli 1281.	Collection. Fasli 1282.	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	2 059	2,136	77	...	1,753	1,909	156	...
	Agrabaram	2.561	2,172	...	389	1,266	2,172	906	...
	Agharayarayangudi	4,971	3,382	...	1,589	4,958	3,324	...	1,634
	Shealli	36,691	37,105	414	...	30,185	26,098	...	4,087
	Total...	46,282	44,795	491	1,978	38,162	33,503	1,062	5,721
Trichinopoly	Peramur	7,344	7,672	328	...	5,812	5,571	...	241
Madura	Bodinaikanur	57,962	60,642	2,680	...	34,678	28,125	...	6,553
	Guntamanaikanur	51,171	46,350	...	4,821	33,554	29,112	...	4,442
	Sandyur	10,145	9,464	...	681	6,776	7,182	406	...
	Oothappa Naiknur	...	8,°06	8,806	...	...	6,797	6,797	...
	Ramnad	6,96,949	7,40,842	43,893	...	5,15,513	3,96,632	...	1,18,881
	Total...	8,16,227	8,66,104	55,379	5,502	5,90,521	4,67,848	7,203	1,29,876
Tinnevelly	Manjachi	2,705	2,454	...	251	8,572	7,607	...	965
	Singampatti	25,867	23,587	...	2,289	21,536	21,035	...	501
	Urkad Zemindari	...	44,426	44,426	...	...	27,912	27,912	...
	Urkad Partible Property	...	2,029	2,029	...	...	891	891	...
	Ettiapuram	2,82,785	2,84,637	1,852	...	2,54,046	2,59,649	5,603	...
	Total...	3,18,357	3,64,133	48,307	2,531	2,84,154	3,17,094	34,406	1,466
Coimbatore	Samattur *cum* Kottampatti ...	10,281	9,973	...	308	9,165	9,281	116	...
	Total...	10,281	9,973	...	308	9,165	9,281	116	...
Malabar	Nelialam	7,145	7,000	...	145	2,840	1,595	...	1,245
	Kavalpara	...	27,444	27,444	...	...	25,065	25,065	...
	Total ...	7,145	34,444	27,444	145	2,840	26,660	25,065	1,245
	Grand Total ...	20,12,373	21,51,168	1,56,509	17,714	15,77,310	14,98,968	1,06,943	1,85,285

Comparative Statement of Demand, Collection, and Charges of the Estates under management between Faslis 1281-82.—(Continued.)

Districts.	Estates.	Charges. Management and Peishcush. Fasli 1281.	Management and Peishcush. Fasli 1282.	Other Charges. Fasli 1281.	Other Charges. Fasli 1282.	Total. Fasli 1281.	Total. Fasli 1282.	Increase.	Decrease.
		11	12	13	14	15	16	17	18
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ganjam	Purla Kimedy	1,80,400	1,83,258	6,00,578	95,984	7,80,978	2,79,242	.....	5,01,736
	Jalantra	13,279	12,767	4,001	3,195	17,280	15,962	.....	1,318
	Barwah	11,384	9,949	4,994	20,417	16,378	30,366	13,988	.....
	Seerghur	.....	673	.....	340	.....	1,013	1,013	.....
	Total...	2,05,063	2,06,647	6,09,573	1,19,936	8,14,636	3,26,583	15,001	5,03,054
Vizagapatam	Rewada	3,701	4,537	888	2,002	4,589	6,539	1,950	.....
	Salar	45,256	44,643	57,742	34,980	1,02,998	79,623	.....	23,375
	Meringhy	24,005	23,548	12,645	15,422	36,650	38,970	2,320	.....
	Total...	72,962	72,728	71,275	52,404	1,44,237	1,25,132	4,270	23,375
Godavery	Nallamillipadu...	292	242	1,065	292	1,357	534	.....	823
	Kapeleswarapuram *cum*	11,530	12,738	3,832	4,732	15,362	17,470	2,108	.....
	Kesanakurru	17,344	12,305	385	337	17,729	12,642	.....	5,087
	Total...	29,166	25,285	5,282	5,361	34,448	30,646	2,108	5,910
Nellore	Chundi	43,511	33,692	14,353	12,728	57,864	46,420	.....	11,444
Chingleput	Irungadukotta *cum* Lattur	806	858	2,655	2,667	3,461	3,525	64	.....
	Total...	806	858	2,655	2,667	3,461	3,525	64	.....
North Arcot	Arnee	13,276	43,642	58,036	1,22,217	71,312	1,65,859	94,547	.....
	Naraganti	12,657	12,924	17,553	8,988	30,210	21,912	.....	8,298
	Total...	25,933	56,566	75,589	1,31,205	1,01,522	1,87,771	94,547	8,298

Comparative Statement of Demand, Collection, and Charges of the Estates under Management between Faslis 1281-82.—(Concluded.)

Districts.	Estates.	Other Charges.		Total.				Decrease.
		Management and Peishcush.		Charges.		Increase.		
		Fasli 1281.	Fasli 1282.	Fasli 1281.	Fasli 1282			
		11	12	15	16	17		18
		Rs.	Rs.	Rs.	Rs.	Rs.		Rs.
Tanjore	Nonakad Tenpadi	1,811	1,966	2,231	2,232	1		.....
	Agraharam	1,153	1,465	2,528	8,010	5,482		.....
	Agharayarayangudi	2,681	2,887	4,258	3,764	.....		494
	Sheali	21,377	20,776	53,959	49,233	.....		4,726
	Total...	27,022	27,094	62,976	63,239	5,483		5,220
Trichinopoly	Peramur	5,488	5,315	7,527	7,170	.....		357
Madura	Bodinaikanur	24,826	23,996	40,029	46,167	6,138		.....
	Guntamanaikanur	20,726	19,263	31,136	28,642	.....		2,494
	Sandyur	4,680	5,540	5,030	6,940	1,360		.....
	Oothapanaikanur	.....	3,440	.....	6,213	6,213		.....
	Ramnad	5,90,407	2,74,759	8,56,705	3,73,343	.....		4,78,362
	Total...	6,40,589	3,26,998	9,32,950	4,66,305	14,211		4,80,856
Tinnevelly	Maniachi	5,820	4,827	12,155	7,007	.....		5,148
	Singampatti	16,889	19,757	26,627	27,783	1,156		.....
	Urkad Zemindari	.....	15,479	.....	43,626	43,626		.....
	Urkad Partible Property	.....	1,832	.....	2,335	2,335		.....
	Ettiapuram	1,36,793	1,40,338	2,43,840	2,06,294	.....		37,546
	Total...	1,59,502	1,82,273	2,82,622	2,87,045	47,117		42,694
Coimbatore	Samattur *cum* Kottampatti	7,963	5,893	11,748	8,818	.....		2,930
	Total...	7,963	5,893	11,748	8,818	.....		2,930
Malabar	Nellalam	3,028	2,303	4,059	3,511	.....		548
	Kavalapara	.....	7,962	.....	18,752	18,752		.....
	Total...	3,028	10,270	4,059	22,263	18,752		548
	Grand Total...	12,21,033	9,53,619	24,58,050	15,74,917	2,01,553		10,84,686

No. 322. 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.

Despatch, dated 16th May 1867, No. 12, (G. O., 9th July 1867, No. 1,527).
Despatch, dated 12th October 1869, No. 44, (G. O., 26th Nov. 1869, No. 3,051).
Despatch, dated 13th July 1871, No. 18, (G. O., 28th August 1871, No. 1,482).

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 Rs. 32,72,418, and the collection within the fasli amounted to Rs. 18,59,682. The balance, excluding remissions (Rs. 90,060), was Rs. 13,22,676, and this was reduced by subsequent collections to Rs. 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.	Per-centage of Collections within the Fasli.	Per-centage of Collections subsequent to the Fasli.	Total Per-centage.	Per-centage of Balance left.
Ganjam	Purla Kemedy	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	44·94	7·12	52·06	47·94
Vizagapatam	Rewada	63·52	5·49	69·01	30·99
	Salur	57·07	·39	57·46	42·54
	Meringhy	91·02	1·50	92·52	7·48
Godavery	Nallamillipadu	90·87	.....	90·87	9·13
	Kapeleswarapuram *cum*	67·08	13·30	80·38	19·62
	Kesanakurru	85·73	1·38	87·11	12·89
Nellore	Chundi	64·80	5·72	70·52	29·48
Chingleput	Irungadacotta *cum*	54·60	11·71	66·31	33·69
	Lattur	80·16	16·76	96·92	3·08
North Arcot	Arnee	36·12	4·40	40·52	59·48
	Naraganti	70·17	3·00	73·17	26·83
Tanjore	Nanakad Tenpadi	90·71	9·29	100·00	.....
	Agraharam	100·00	.....	100·00	.....
	Agharayarayangudi	98·30	1·70	100·00	.....
	Sheali	71·51	1·31	72·82	27·18
Trichinopoly	Peramur	74·58	19·76	94·34	5·66
Madura	Bodinaikanur	60·10	32·67	92·77	7·23
	Guntamanaikanur	70·55	24·17	94·72	5·28
	Sandyur	80·98	12·56	93·54	6·46
	Othappa Naiknur	77·97	13·44	91·41	8·59
	Ramnad	44·96	15·73	60·69	39·31

Districts.	Name of the Estates.	Per-centage of Collections within the Fasli.	Per-centage of Collections subsequent to the Fasli.	Total Per-centage.	Per-centage of Balance left.
Tinnevelly	Maniachi	73·89	4·77	78·66	21·34
	Singampatti	89·94	4·03	93·97	6·03
	Urkad Zemindari	57·65	18 19	75·84	24·16
	Urkad partible property	50·37	20·41	70·78	29·22
	Ettiapuram	79·32	1·28	80·60	19·40
Coimbatore	Samattur *cum*	92·59	7·31	99·90	·10
	Kottampatti	96·93	3·01	99·94	·06
Malabar	Nelialum	39·59	5·21	44·80	55·20
	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 (Ganjam), 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 Kemedy.*—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 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. *Kopeleswarapuram 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 authorised 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, *Irungaducotta 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. 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 Sheali.*—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. *Oothappanaiknur.*—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 Rs. 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 178 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 383 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 pattas 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, *Samatlur 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 desired 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* Luttur (Chingleput), of Agharayarayangudi (Tanjore), and of Singampatti (Tinnevelly), 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.

Exd. F. R. Bantleman.

STATEMENT showing the Progress made by the Minor Proprietors under the Court of Wards in the Madras Presidency in Fasli 1282.

District.	Name of the Estate.	Name of the Minor.	Age at the end of the Fasli.		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.	Results of the Annual Examination.					Remarks as to the Boy's attendance at the School, his hand-writing, and general behaviour.
										English.			Vernacular.		
			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

Note.—Columns 10 to 14 to be filled up by fractions of the maximum marks allotted to each subject, such as, $\frac{1}{3}$rds, $\frac{1}{4}$th, $\frac{1}{2}$.

No. 1,905.

PROCEEDINGS OF THE COURT OF WARDS, dated 22nd July 1874.

THE Court of Wards resolve to submit to Government their Annual Report on the management of Estates of incapacitated Proprietors during Fasli 1282 (A.D. 1872-73).

2. The number of Estates under management at the end of Fasli 1281 was twenty-seven. To these five more were added during Fasli 1282, while another Estate, Kallur in North Arcot, was made over to its proprietor on his attaining his majority. Thus the Estates under management at the end of Fasli 1282, were thirty-one in number. As usual the Estates belonging to the same proprietor are treated as one property in this calculation.

Districts.	*Estates.*
Ganjam	Seerghur.
Madura	Oothappa Naiknur.
Do.	Ramnad.
Tinnevelly	Urkad Zemindari.
Malabar	Kavalpara.

3. The usual abstract showing the Demand, Collection and Balance of each Estate is given below:—

Statement showing the Demand, Collection, and Balance of each Estate.

Districts.	Names of the Estates.	Demand.			Collection.			Balance.	Subsequent collections and remissions.	Balance.
		Arrears.	Current.	Total.	Amount realized.	Remission.	Total.			
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ganjam	Purla Kimedy	47,699	3,74,940	4,22,639	3,46,049	7,788	3,53,837	68,802	51,052	17,750
	Jalantra	8,292	28,011	36,303	26,474	124	26,598	9,705	1,870	7,835
	Barwah	9,934	16,416	26,350	15,841	42	15,883	10,467	5,107	5,360
	Seerghur	1,097	7,271	8,368	3,761	...	3,761	4,607	595	4,013
Vizagapatam	Rewada	4,201	6,311	10,512	6,677	...	6,677	3,835	578	3,257
	Salur	23,775	95,631	1,29,406	73,846	...	73,846	55,560	500	55,060
	Merinchy	958	42,356	43,314	39,423	...	39,423	3,891	650	3,241
	Nallamillipadu	...	832	832	756	...	756	76	...	76
Godavery	Kapeleswarapuram *cum*	451	20,703	21,154	13,821	368	14,189	6,965	2,814	4,151
	Kesanakurru	11,412	11,383	22,795	9,730	2,814	19,544	3,251	311	2,940
Nellore	Chundi	16,373	56,800	73,173	47,412	...	47,412	25,761	4,184	21,577
Chingleput	Irungadukotta *cum* Lattur	1,823	1,479	3,765	1,530	...	1,530	1,272	328	944
		1,382	2,383	3,018	3,018	...	3,018	747	631	116
North Arcot	Arnee	2,66,887	1,34,913	4,01,800	1,45,127	...	1,45,127	2,56,673	17,678	2,38,995
	Naraganti	14,957	24,618	39,575	27,769	...	27,769	11,806	1,185	10,621
Tanjore	Nonakad Tenpadi	306	2,186	2,492	2,215	...	2,215	227	227	...
	Agraharam	1,296	2,172	3,468	3,468	...	3,468	...	...	...
	Agharayarayangudi	30	3,382	3,412	3,354	...	3,354	58	58	...
	Shealli	4,553	37,105	41,658	29,791	...	29,791	11,867	544	11,323
Trichinopoly	Peramur	1,835	7,672	9,507	7,090	...	7,090	2,417	1,878	539
Madura	Bodinaikanur	23,906	60,642	84,548	50,660	156	50,816	33,732	27,616	6,116
	Guntamanaikanur	21,080	46,350	67,430	45,280	2,295	47,575	19,855	16,293	3,562
	Sandyur	3,528	9,464	12,992	10,460	60	10,520	2,472	1,632	840
	Oothappa Naiknur	3,825	8,806	12,631	9,848	...	9,848	2,783	1,697	1,086
	Ramnad	4,23,038	7,40,842	11,63,880	5,23,247	...	5,23,247	6,40,633	1,83,062	4,57,571
Tinnevelly	Maniachi	3,565	9,454	13,019	8,695	925	9,620	3,399	620	2,779
	Singampatti	5,599	23,587	29,186	26,250	...	26,250	2,936	1,176	1,760
	Urkad Zemindari	24,785	44,426	69,211	39,897	...	39,897	29,314	12,588	16,726
	Urkad partible property	1,372	2,029	3,401	1,713	...	1,713	1,688	694	994
	Ettiapuram	1,73,415	2,84,687	4,58,052	2,94,947	68,353	3,63,300	94,752	5,856	88,896
Coimbatore	Samattur *cum* Kottampatti	558	4,435	4,993	4,559	64	4,623	370	365	5
		559	5,538	6,097	5,839	71	5,910	187	183	4
Malabar	Nelialum	6,576	7,000	13,576	5,375	...	5,375	8,201	706	7,495
	Kavalpara	2,683	27,444	30,127	25,760	...	25,760	4,367	330	4,037
	Total	11,21,250	21,51,168	32,72,418	18,59,682	90,060	19,49,742	13,22,676	3,43,008	9,79,668

4. GANJAM.—Three Estates were under the management of the Court of Wards in Ganjam, at the beginning of Fasli 1282, viz., 1 Purla Kimedy, 2 Jalantra, and 3 Barwah. To these one more was added during the year, viz., Seerghur with reference to the Orders of Government, dated 1st July 1872, No. 1,020.

5. *Purla Kimedy.*—The number of villages comprised in this Estate was 889. The number reported in Fasli 1281 was only 885. The increase is owing to four tracts of waste land, numbered as villages in the Survey Accounts, having been cultivated and brought to account.

6. Cultivation in some localities suffered from heavy rains and unusually high freshes in the Vamsadhara and Mahandratanaya rivers; and a large extent of land, Acres 1,004, was relinquished, having been permanently damaged and rendered unfit for cultivation. The decrease in the revenue arising from this cause was, however, partially compensated for by fresh lands having been taken up; and the net decrease in the extent of lands under cultivation was only 62 acres assessed at Rupees 826.

	Extent ACRES.	Assessment. RS.
Fasli 1281	1,06,912	3,30,549
„ 1282	1,06,850	3,29,723
Decrease...	— 62	— 826

7. A larger amount of remissions was granted during the year than in Fasli 1281, owing to the heavy loss of crops occasioned by floods; the net demand from all sources was settled at Rupees 3,74,940, against Rupees 3,77,057 in the preceding year, showing a decrease of Rupees 2,117.

Remissions.

	RS.
Fasli 1281	3,267
„ 1282	4,471
Increase...	1,204

8. The entire demand of the Estate, current and arrears, amounted to Rupees 4,22,639; and the collections within the fasli to Rupees 3,46,049, against Rupees 3,49,720 in Fasli 1281. A sum of Rupees 7,788 was written off under the Court's orders, and thus the outstanding balance was Rupees 68,802, reduced by subsequent collections up to 31st October 1873 to Rupees 17,750. Out of this last named sum, Rupees 1,183-2-5 is irrecoverable, and sanction has been accorded for writing it off the accounts.

Demand.

	RS.
Current...	3,74,940
Arrears...	47,699
	4,22,639

9. The receipts of the Estate from all sources aggregated Rupees 4,06,218, being a decrease of Rupees 1,13,342 as compared with the previous fasli. This is mainly due to the accumulated arrears of interest (Rupees 1,68,067) on invested funds for five half years having been credited in the Accounts for Fasli 1281, while in Fasli 1282 the interest for only two half years (Rupees 57,528) was brought to account.

10. The charges amounted to Rupees 2,79,242 only, against 7,80,978 Rupees in the preceding fasli.

11. A Comparative Statement, detailing the component item, is subjoined:—

Items.	Fasli 1281.	Fasli 1282.	Increase.	Decrease.
1. Establishment and Saderward	22,604	23,801	1,197	.....
2. *Maramut* Expenditure	49,230	52,234	3,004	.....
3. Fixed Peishcush	82,030	82,030	.....	.....
4. Assessment and Road-cess	22,405	21,025	.....	1,380
5. Government Commission	4,131	4,168	37	.....
6. Maintenance, &c., of Minor	26,550	26,532	.....	18
7. Allowance for other members	4,122	5,906	1,784	.....
8. Payment of debts...	.....	.....	.....	.....
9. Other miscellaneous disbursements	5,69,906	63,546	.....	5,06,360
Total...	7,80,978	2,79,242	Net decrease.	5,01,736

The increase in item 1 is due to increased charges in the Forest Department, which will be explained hereafter, and to the payment of arrears of salary in some cases. That in item 7 is nominal, being the result of the transfer of certain items of expenditure from one head to another. The decrease in item 4 is due to the abolition of the Income-tax. The fluctuations in items 2, 5 and 6 call for no remark. The large decrease in item 9 is due to the fact that in Fasli 1281 a large sum was expended on ceremonies* relating to the Zemindar's children, and in meeting† the charges incident to the purchase of Government Securities, while a still larger sum‡ was paid to the Zemindar's brother, in satisfaction of a decree of the Madras High Court, in his favour.

Fasli 1281. RS.	Fasli 1282. RS.
* 32,000	3,000
† 28,836	10,285
‡4,93,989	37,200
5,54,825	50,485

12. The details of the *maramut* expenditure were as shown below:—

	Original Works.	Repairs.	Total.
	RS.	RS.	RS.
1. Civil Buildings	600	3,160	3,760
2. Agricultural Works	13,756	6,769	20,525
3. Communications	6,397	12,818	19,215
4. Avenue Plantations	.....	.....	1,098
5. Clearing of Hill Roads...	.....	.....	1,496
6. Tools and Plant	.....	.....	251
7. Establishment and Contingencies	.....	.....	5,889
Total...	.....	.....	52,234

13. The transactions of the Estate left a surplus of Rupees 1,26,976, at the end of the fasli, which added to the balance at credit at the commencement of the year, viz., Rupees 16,19,834, increased the assets to Rupees 17,46,810. This sum consisted of Government securites and cash as noted in the margin, the bulk of the latter has recently been invested in Government securities.

	RS.
Government Securities with the Court of Wards	13,53,200
Cash with the Court of Wards	37,378
Cash with the Collector	3,56,232
Total...	17,46,810

14. The receipts and charges detailed in paragraphs 9 and 10 are inclusive of the transactions of the Forest Department, marginally noted. The actual money transactions show a loss of Rs. 327, but taking into consideration the value of timber sold but not paid for within the year, (Rupees 1,078), there was actually a profit of Rupees 751.

	Fasli 1281.	Fasli 1282.
	Rs.	Rs.
Receipts...	... 5,323	4,200
Charges...	... 4,120	4,527
Increase	1,203	...
Decrease...	...	327

15. The charges shewn in the margin of the preceding paragraph do not include the cost of clearing the Hill roads which in Fasli 1282 amounted to Rupees 1,496. If this be taken as part of the Forest charges, the result will be a net loss of Rupees 745.

16. The value of the stock of timber at the beginning of the year was Rupees 1,024, while at the end of the year it was only Rupees 84.

17. The results of the Forest administration were thus far from satisfactory, and the Collector attributes this partly to the mismanagement of the Forest Overseer, and partly to the high rates of seigniorage which are supposed to have had a deterring effect on private enterprize.

18. Mr. Laval, the Forest Overseer, has since been permitted to resign his appointment, and the Manager has assumed temporary charge of the department. The Court have commented upon the present unsatisfactory state of affairs, and requested the Collector to appoint a competent man in communication with the Inspector of Forests, and they have expressed their willingness to sanction a higher rate of pay than that now assigned (Rupees 60) to the office, if such a step is considered necessary, in order to secure the services of an efficient officer.

19. As regards the future management of the Purla Kimedy Forests, the Court have resolved to obtain the opinion of the Inspector of Forests as to the best plan of working them, with a view to the present and prospective interests of the estate.

20. With respect to the rates of seigniorage, the Collector has been requested to report the existing rates, and the reductions which he might consider necessary.

21. It has been reported that little or nothing is done in regard to conserving forests, and that the clearings by the *Souras* for temporary cultivation, and the operations of contractors in the Jeringhi Forest, seriously interfere with the growth of trees. The Collector however is opposed on political grounds to absolute prohibition of such clearings, but considers that certain tracts should be reserved, the Bissoyies or Hill Chieftains being employed to keep a watch over them, and to report to the Overseer before any clearings are allowed in unreserved tracts, so that the latter may secure any good timber before it is burnt down by the *Souras*. These proposals having the approval of the Court, the Collector has been requested to carry them out.

22. In regard to the Blockwar classification of the lands in the Estate referred to in paragraph 10 of last year's report, the Court have decided that nothing need be done at present. The Joint rent system is well understood by the ryots, and all complications arising from the increase of assessment by the new survey and classification will, it is hoped, disappear in a year or two, within which time the ryots will doubtless have arranged the quota of assessment to be paid by each on their respective holdings.

23. *Jalantra.*—The current demand of this Estate, excluding the cowle remissions, viz., Rupees 268, amounted to Rupees 28,011 or Rupees 2,135 more than in the previous year, due to an enhancement of rental to the extent of 10 per cent. in most villages.

	Rs.
Fasli 1281...	25,876
Fasli 1282...	28,011
Increase...	2,135

24. The entire demand, current and arrears, amounted to Rupees 36,303, of which Rupees 26,474 were collected within the fasli, Rupees 1,870 subsequently, and Rupees 124 remitted under the Court's Orders, leaving a balance of Rupees 7,835 on 1st November 1873. Of this balance, Rupees 5,011 belong to Current and Rupees 2,824 to Arrear account.

25. The receipts of the Estate amounted to Rupees 29,391 and the charges to Rupees 15,962, leaving a surplus of Rs. 13,429, which added to the previous year's balance, viz., Rupees 82,978, gives Rs. 96,407 as the balance to the credit of the Estate at the close of the fasli. This sum consists of Government Securities and cash as noted in the margin.

	Rs.
Government Securities with the Court of Wards...	69,200
Cash with do. do.... ...	1,837
Do with the Collector	25,370
Total...	96,407

26. The receipts and charges exhibit a decrease of Rupees 2,535 and 1,318 respectively, as compared with the figures for the preceding fasli. The decrease under Receipts is owing mainly to the fact that arrears of interest on Government Securities due for five half years were credited in the Accounts for Fasli 1281. The decrease in charges is explained by the higher sum paid* as premium on the purchase of Government Securities in Fasli 1281 and the larger outlay† in the same year on irrigation works.

	Receipts.	Charges.
	Rs.	Rs.
Fasli 1281...	31,926	17,280
„ 1282...	29,391	15,962
Decrease....	2,535	1,318

	Rs.
* Fasli 1281...	1,188
„ 1282...	385
† Fasli 1281...	2,609
„ 1282...	2,048

27. *Barwah.*—The current demand of this Estate, amounting to Rupees 16,416, fell short of that for the preceding year by Rupees 452. The decrease was owing to a fall in the rental of the village of Barwah. The total demand of the Estate including arrears was Rs. 26,350, of which only Rupees 15,841 were collected within the fasli; Rupees 42 were remitted under the Court's sanction, and subsequent collections reduced the balance to Rupees 5,360. Of this, Rupees 35-9-0 being irrecoverable will be written off the accounts.

	Rs.
Fasli 1281...	16,868
„ 1282...	16,416
Decrease...	452

28. The receipts of the Estate from all sources amounted to Rupees 20,886 and the charges to Rupees 30,366. The excess expenditure is nominal and arises from the debit in the Accounts of the large payments in cash (Rupees 16,999) directed to be made to Vasudava Padhi Khadanga, the representative of the elder branch of the Barwah family, who attained his majority during the preceding year.

	Rs.
Government Securities with the Court of Wards...	10,500
Cash with do. do. ...	900
Do Collector	868
Total...	12,268

29. Deducting the excess expenditure from the balance in favour of the Estate at the commencement of the fasli, viz., Rupees 21,748, the net assets were Rupees 12,268, consisting of Government Securities and Cash as detailed in the margin.

	Receipts. Rs.	Charges. Rs.
Fasli 1281...	16,361	16,378
„ 1282...	20,886	30,366
Increase...	4,525	13,988

30. The receipts and charges of the year under notice are compared in the margin with the corresponding figures for Fasli 1281.

31. Though the Land Revenue collections of the year as compared with the aggregate demand were unsatisfactory, they compare favourably with the collections for Fasli 1281, and this mainly accounts for the increase in the receipts.

	Collections. Rs.
Fasli 1281...	10,403
„ 1282...	15,841

32. The charges, deducting the payments made to Vasudava Padhi Khadanga, viz., Rupees 16,999 stand at Rupees, 13,367, being less than the expenditure of Fasli 1281 by Rupees 3,011.

33. The Estate is free from liabilities, Rupees 458 due by it to the Purla Kimedy Estate having been paid in the year under review; nor is there any debt due to it.

34. *Seerghur.*—This Estate consisting of thirty-eight villages, of which five are ryotwar, eighteen rented, and fifteen Inam, came under the Court's management in August 1872. The entire demand including arrears, remaining to be collected by the Court, was Rs. 8,368. This amount is exclusive of Rs. 10,770 which the adoptive mother of the minor collected prior to assumption of charge by the Court.

	Rs.
Arrears due when Estate came under Court's management	1,097
Current demand remaining to be collected	7,271
Total...	8,368

35. The collections within the fasli were very unsatisfactory, and amounted to Rupees 3,761 only, leaving more than one half of the demand uncollected, viz. Rupees 4,607, reduced however by subsequent collections to Rupees 4,012. Of this balance Rupees 251-8-8, being irrecoverable, will be written off the Accounts. The slow progress of the collections is ascribed to the unavoidable delay in making arrangements with the renters previously put in by the adoptive mother of the minor.

36. The entire Receipts of the Estate amounted to Rupees 3,761, and the charges to Rupees 1,013, leaving a surplus of Rupees 2,748, which, with other sums, making a total of Rupees 3,000 was credited to Government on account of Peishcush, subsequent to the close of the fasli.

Liabilities at the time of assumption of management.

	Rs.	A.	P.
Debt due to Government on account of Peishcush, etc. ...	2,610	6	9
Do. do. Berhampore Bank.	1,100	0	0
Interest on debts due to Berhampore Bank	110	0	0
Due to Mr. J. D. Mayne... ...	1,300	0	0
„ certain private individuals	1,210	1	5
Add.	6,330	8	2
Peishcush, etc., since become due to Government	7,639	5	10
Total...	13,969	14	0

37. The Estate is involved in debt to the extent noted in the margin, including arrears of peishcush payable to Government. No portion of this was liquidated during the year, but, as stated above, Rupees 3,000 were subsequently paid on account of peishcush.

38. The title to the Estate is disputed by the Bodagada Zemindar, who has preferred an appeal to the Privy Council which is still pending. Meanwhile the Court have issued orders not to pay the debts contracted by the adoptive mother during her management of the Estate, unless absolute necessity arises. No debts appear to be due to the Estate.

39. Vizagapatam.—There were three Estates under the management of the Court of Wards in the Vizagapatam District. 1 Rewada, 2 Salur, and 3 Meringhy. The first alone was under the direct management of the Court's Agent, the other two continuing to be managed as in the preceding year by the uncles of the minor proprietors, to whom they have been leased out.

	Extent. Acres.	Assessment. Rs.
Fasli 1281	774	5,565
„ 1282	774	5,523
Decrease... ...	...	— 42

40. *Rewada.*—In this Estate, which consists of but three villages, the extent under cultivation remained the same as in Fasli 1281, but the assessment declined by Rupees 42, for which, however, no reason has been assigned by the Collector.

41. The current demand, including Miscellaneous Items, was settled at Rupees 6,311, and no remissions were granted. The arrears brought forward from the previous fasli were Rupees 4,201, so that the total demand was Rupees 10,512.

42. The collections (Rupees 6,677), though better than in Fasli 1281, were not satisfactory, the balance outstanding at the end of the year having been more than one-third of the total demand. The Collector has explained that this was due to the ryots not having yet fully recovered from the effects of the previous bad season. It is, however, hoped that the outstandings will be collected in the current year (Fasli 1283).

	Collections. Rs.
Fasli 1281...	3,411
„ 1282...	6,677
Increase...	3,266

28. The receipts of the Estate from all sources amounted to Rupees 20,886 and the charges to Rupees 30,366. The excess expenditure is nominal and arises from the debit in the Accounts of the large payments in cash (Rupees 16,999) directed to be made to Vasudava Padhi Khadanga, the representative of the elder branch of the Barwah family, who attained his majority during the preceding year.

	Rs.
Government Securities with the Court of Wards...	10,500
Cash with do. do. ...	900
Do Collector	868
Total...	12,268

29. Deducting the excess expenditure from the balance in favour of the Estate at the commencement of the fasli, viz., Rupees 21,748, the net assets were Rupees 12,268, consisting of Government Securities and Cash as detailed in the margin.

	Receipts. Rs.	Charges. Rs.
Fasli 1281...	16,361	16,378
„ 1282...	20,886	30,366
Increase...	4,525	13,988

30. The receipts and charges of the year under notice are compared in the margin with the corresponding figures for Fasli 1281.

31. Though the Land Revenue collections of the year as compared with the aggregate demand were unsatisfactory, they compare favourably with the collections for Fasli 1281, and this mainly accounts for the increase in the receipts.

	Collections. Rs.
Fasli 1281...	10,403
„ 1282...	15,841

32. The charges, deducting the payments made to Vasudava Padhi Khadanga, viz., Rupees 16,999 stand at Rupees, 13,367, being less than the expenditure of Fasli 1281 by Rupees 3,011.

33. The Estate is free from liabilities, Rupees 458 due by it to the Purla Kimedy Estate having been paid in the year under review; nor is there any debt due to it.

34. *Seerghur.*—This Estate consisting of thirty-eight villages, of which five are ryotwar, eighteen rented, and fifteen Inam, came under the Court's management in August 1872. The entire demand including arrears, remaining to be collected by the Court, was Rs. 8,368. This amount is exclusive of Rs. 10,770 which the adoptive mother of the minor collected prior to assumption of charge by the Court.

	Rs.
Arrears due when Estate came under Court's management	1,097
Current demand remaining to be collected	7,271
Total...	8,368

35. The collections within the fasli were very unsatisfactory, and amounted to Rupees 3,761 only, leaving more than one half of the demand uncollected, viz. Rupees 4,607, reduced however by subsequent collections to Rupees 4,012. Of this balance Rupees 251-8-8, being irrecoverable, will be written off the Accounts. The slow progress of the collections is ascribed to the unavoidable delay in making arrangements with the renters previously put in by the adoptive mother of the minor.

36. The entire Receipts of the Estate amounted to Rupees 3,761, and the charges to Rupees 1,013, leaving a surplus of Rupees 2,748, which, with other sums, making a total of Rupees 3,000 was credited to Government on account of Peishcush, subsequent to the close of the fasli.

Liabilities at the time of assumption of management.

	Rs.	A.	P.
Debt due to Government on account of Peishcush, etc. ...	2,610	6	9
Do. do. Berhampore Bank.	1,100	0	0
Interest on debts due to Berhampore Bank	110	0	0
Due to Mr. J. D. Mayne... ...	1,300	0	0
„ certain private individuals	1,210	1	5
Add.	6,330	8	2
Peishcush, etc., since become due to Government	7,639	5	10
Total...	13,969	14	0

37. The Estate is involved in debt to the extent noted in the margin, including arrears of peishcush payable to Government. No portion of this was liquidated during the year, but, as stated above, Rupees 3,000 were subsequently paid on account of peishcush.

38. The title to the Estate is disputed by the Bodagada Zemindar, who has preferred an appeal to the Privy Council which is still pending. Meanwhile the Court have issued orders not to pay the debts contracted by the adoptive mother during her management of the Estate, unless absolute necessity arises. No debts appear to be due to the Estate.

39. Vizagapatam.—There were three Estates under the management of the Court of Wards in the Vizagapatam District. 1 Rewada, 2 Salur, and 3 Meringhy. The first alone was under the direct management of the Court's Agent, the other two continuing to be managed as in the preceding year by the uncles of the minor proprietors, to whom they have been leased out.

	Extent. Acres.	Assessment. Rs.
Fasli 1281	774	5,565
„ 1282	774	5,523
Decrease... ...	...	— 42

40. *Rewada.*—In this Estate, which consists of but three villages, the extent under cultivation remained the same as in Fasli 1281, but the assessment declined by Rupees 42, for which, however, no reason has been assigned by the Collector.

41. The current demand, including Miscellaneous Items, was settled at Rupees 6,311, and no remissions were granted. The arrears brought forward from the previous fasli were Rupees 4,201, so that the total demand was Rupees 10,512.

42. The collections (Rupees 6,677), though better than in Fasli 1281, were not satisfactory, the balance outstanding at the end of the year having been more than one-third of the total demand. The Collector has explained that this was due to the ryots not having yet fully recovered from the effects of the previous bad season. It is, however, hoped that the outstandings will be collected in the current year (Fasli 1283).

	Collections. Rs.
Fasli 1281...	3,411
„ 1282...	6,677
Increase...	3,266

28. The receipts of the Estate from all sources amounted to Rupees 20,886 and the charges to Rupees 30,366. The excess expenditure is nominal and arises from the debit in the Accounts of the large payments in cash (Rupees 16,999) directed to be made to Vasudava Padhi Khadanga, the representative of the elder branch of the Barwah family, who attained his majority during the preceding year.

	Rs.
Government Securities with the Court of Wards...	10,500
Cash with do. do. ...	900
Do Collector	868
Total...	12,268

29. Deducting the excess expenditure from the balance in favour of the Estate at the commencement of the fasli, viz., Rupees 21,748, the net assets were Rupees 12,268, consisting of Government Securities and Cash as detailed in the margin.

	Receipts. Rs.	Charges. Rs.
Fasli 1281...	16,361	16,378
„ 1282...	20,886	30,366
Increase...	4,525	13,988

30. The receipts and charges of the year under notice are compared in the margin with the corresponding figures for Fasli 1281.

31. Though the Land Revenue collections of the year as compared with the aggregate demand were unsatisfactory, they compare favourably with the collections for Fasli 1281, and this mainly accounts for the increase in the receipts.

	Collections. Rs.
Fasli 1281...	10,403
„ 1282...	15,841

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42. The collections (Rupees 6,677), though better than in Fasli 1281, were not satisfactory, the balance outstanding at the end of the year having been more than one-third of the total demand. The Collector has explained that this was due to the ryots not having yet fully recovered from the effects of the previous bad season. It is, however, hoped that the outstandings will be collected in the current year (Fasli 1283).

	Collections. Rs.
Fasli 1281...	3,411
„ 1282...	6,677
Increase...	3,266

43. The total receipts of the year were Rupees 7,104 and the charges Rupees 6,539, leaving a small surplus of Rupees 565. Adding to this the cash balance of the preceding year the total assets were Rupees 3,362, consisting of Government securities and cash as noted in the margin.

	Rs.
Government securities with Court of Wards	2,700
Cash with Court of Wards...	322
Do. Collector	340
Total...	3,362

44. Both the receipts and charges of Fasli 1282 were greater than those of Fasli 1281, the former owing to the collection of the large amount of arrears outstanding at the commencement of the fasli, and the latter to the payment of Peishcush in arrears and to the re-payment of the money advanced by the relatives of the minor proprietor for his marriage, which was celebrated in Fasli 1281.

	Receipts.	Charges.
	Rs.	Rs.
Fasli 1281...	3,550	4,589
„ 1282...	7,104	6,539
Increase...	3,554	1,950

45. The balance of debts due to the Estate, together with interest, amounted to Rupees 4,577. Of this, Rupees 186 were collected, and Rupees 765-0-8 recommended to be written off, leaving a balance of Rupees 3,626 which is for the most part secured by usufructuary mortgages of lands, the rents realized from which are credited to Recoveries.

46. The Estate has no debts to pay.

47. *Salur.*—The current demand of this Estate, including assessment on resumed Inams, etc., was Rupees 95,631. The arrears amounted to Rupees 33,775, and the whole demand including arrears to Rupees 1,29,406, out of which Rupees 73,846 were collected within the fasli, and Rupees 10,455 were ordered to be remitted to the ryots in consequence of the failure of crops in Fasli 1281, though the amount has not yet been finally written off the Accounts, the necessary Statements showing individual balances not having been prepared. Since the close of the fasli further collections were made to the extent of Rupees 18,100, but the balance, which amounted to Rupees 27,005, was still heavy. In consequence of the bad year, 1871-72, the renter has been allowed to pay Rupees 10,445 by two instalments, Rupees 5,223 in Fasli 1283 and Rupees 5,222 in Fasli 1284, and the Collector has adopted the necessary measures for the collection of the remainder.

48. The total receipts of the year from all sources amounted to Rupees 83,045. This sum includes the assessment (Rupees 7,251) on lands held on usufructuary mortgage by creditors of the Estate, which has been nominally credited in the Accounts, to admit of the corresponding debit appearing under the head "Re-payments of debts."

49. The receipts, as well as charges, were less than those of Fasli 1281. The figures are compared in the margin. The decrease in the receipts was the result of the smaller payments made by the renter of the Estate, and that in the charges was due to the last year's disbursements for quit-rents and maintenance allowances having included arrears, and also to the smaller payments in Fasli 1282 on account of Debts and Law charges.

	Receipts.	Charges.
	Rs.	Rs.
Fasli 1281	84,578	1,02,998
„ 1282	83,045	79,623
Decrease...	1,533	23,375

	Charges. Fasli 1281.	Fasli 1282.
	Rs.	Rs.
Establishment	411	947
Maramut expenditure ...	.....	.....
Peishcush, Assessment, Government Commission, and Road-cess ...	44,845	43,696
Maintenance of the minor.	4,800	4,800
Do. of other members of the family ...	17,067	15,113
Payment of debts... ...	30,390	12,851
Miscellaneous, including Law charges	5,485	2,216
Total ...	1,02,998	79,623

50. The surplus on the year's transactions was Rupees 3,322, to which the cash balance of the preceding year being added, the total amount to credit was Rupees 12,438. The whole of this sum was with the Collector.

51. The Estate is deeply involved. The liabilities at the commencement of the fasli were Rupees 1,23,192, and the payments against the same during the year Rupees 12,851; thus a balance of Rupees 1,10,341 still remained to be liquidated. It will not be possible to hand over the Estate clear of debt when the proprietor attains his majority, which will be in May 1875. It may, however, be observed that most of the debts are payable on prescribed dates and at specified intervals under arrangements made by the late Zemindar, and as all the bonds include interest for prospective periods, it is of no advantage to hurry payments unless the creditors agree to forego the interest for the unexpired periods.

52. There are no debts due to the Estate.

53. *Meringhy.*—The current demand of this Estate was Rupees 42,356, and the arrears amounted to Rupees 958, thus making a total of Rupees 43,314. The collections have always been satisfactory, and in the year under notice they amounted to Rupees 39,423, leaving a small balance of Rupees 3,891, which also has since been collected.

54. There were receipts from other sources, *viz.*, interest on Government securities, collections of debts, etc., and these, together with the cash balance of the preceding year, raised the total on the credit side to Rupees 1,31,753.

	Rs.
Government Securities with Court of Wards	70,500
Cash with Court of Wards	1,869
Do. with Collector	20,414
Total ...	92,783

55. The actual expenditure of the year, Rupees 38,970, being deducted from the above sum, the surplus left was Rupees 92,783. This consisted of cash and Government securities as noted in the margin.

56. The expenditure was in excess of that of Fasli 1281 by Rupees 2,320. This was mainly the result of heavy law charges incurred in a civil action.

	Expenditure.
	Rs.
Fasli 1281	36,650
„ 1282	38,970
Increase ...	2,320

57. There are no debts due by the Estate. On the other hand a sum of Rupees 1,25,92[illegible] was due to it, or including interest for the year Rupees 1,28,678, against which the collections amounted to Rupees 8,483, of which 7,374 were remitted to the Treasury before the end of the fasli. This progress is unsatisfactory, and the Collector has been requested to take early measures for the realization of the balance.

58. The Court have sanctioned the division between the proprietor and his uncles of the personal property left by the late Zemindar. A Punchayet has been assembled for the purpose, and the division is now in progress.

Nallamillipadu, Kapeleswarapuram and Kesenakurru.

59. GODAVERY.—The Estates marginally noted were under the Court's management in the Godavery District.

60. *Nallamillipadu.*—This property which consists of but one village, was as usual leased out on the Joint rent system for Rupees 544, which is Rupees 12 more than the demand for the preceding year.

61. The demand of the Estate under the head "Miscellaneous sources of revenue" declined by Rupees 28. This was owing partly to the toddy trees having been rented out at a lower rate in consequence of some Inamdars' trees having been rightly excluded from the rents, and partly to the levy of the Local Fund rate from the ryots at 4½ Pies in the rupee instead of at 9 Pies as was incorrectly done in Fasli 1281.

Miscellaneous Revenue demands.

		RS.
Fasli	1281	330
„	1282	302
	Decrease...	28

62. No remissions had to be granted during Fasli 1282, and the total demand of the year, therefore, compares favorably with that of Fasli 1281, showing an increase of Rupees 84, as noted in the margin.

		RS.
Fasli	1282	832
„	1281	748
	Increase...	84

63. The current demand, Rupees 832, constituted the entire Demand Account of the Estate, there being no arrears. Of this amount, Rupees 756 were collected within the year, leaving a small balance of Rupees 76.

64. The total assets of the Estate, including the collections above referred to, and the cash balance of the previous year, amounted to Rupees 1,339. Deducting from this the charges, which amounted to Rupees 534, there was left a surplus of Rupees 805 on the year's transactions.

65. The charges of the year show a decrease of Rupees 823 compared with those of Fasli 1281. In the last named year Rupees 400 were given for the marriage of a member of the family, and arrear payments were made on account of Road-cess and Assessment on Ryotwar lands. None of these items occurred in Fasli 1282.

		RS.	A.	P.
Fasli	1281 ...	1,357	6	3
	1282 ...	534	6	10
	Total...	822	15	5

66. The Estate has no debts to pay, nor are any due to it.

67. *Kapeleswarapuram and Kesenakurru.*—These two Estates belong to one and the same individual, a widow aged 11 years.

		ACRES.
Fasli	1281	4,689
„	1282	4,772
	Increase	83

		RS.
Fasli	1281	36,340
„	1282	32,086
	Decrease	4,254

68. The total extent under cultivation, dry and wet, was somewhat in excess of that in the preceding year. The Revenue demand, however, including Miscellaneous Items, declined considerably showing a falling off of no less than Rupees 4,254. This unsatisfactory result was mainly owing to the heavy remissions (Rupees 3,238) rendered necessary in part by the unfavorable character of the season but in the main by the non-repair of the Godavery embankments in the Kesenakurru Estate. Rupees 872 of the remissions were on account of losses sustained by the ryots in Fasli 1281.

69. The Board observe with satisfaction that the long pending question of the repair of these embankments has been finally settled, and that the District Engineer has been authorized to commence the works and they hope that there will be no occasion for heavy remissions in future.

G. O., dated 25th February 1874, No. 477.

70. The total current and arrears demand of these Estates amounted as noted in the margin to Rs. 43,949. Rs. 10,182 of this amount being old balances due by the impoverished ryots of Kesenakurru, were written off under the Court's Orders, and Rupees 23,551 were collected, leaving a balance of Rupees 10,216.

	RS.
Arrears...	11,863
Current...	32,086
Total...	43,949

71. The outstandings are doubtless heavy, but, owing to the destruction of crops by the heavy rains of last year and the freshes in the Godavery, stringent measures were not adopted, and the collection has been postponed to the harvest season of the current year. Since the close of the fasli Rupees 3,125 of the balance are reported to have been collected.

72. The Collector has been authorized to write off the Accounts Rs. 128-3-6 reported to be irrecoverable.

73. The Financial Return shows that the year opened with a cash balance of Rupees 21,903, which was raised by subsequent receipts to Rupees 48,363. The receipts of the year compared with those of Fasli 1281 show a decrease of Rupees 11,285, which is the result of the respite allowed to the ryots.

		RS.
Fasli	1281...	37,745
„	1282...	26,460
	Decrease...	11,285

74. The charges of the year, notwithstanding that they included no extraordinary disbursements, exceeded the receipts, which were unusually low, by Rupees 3,652.

75. The disbursements of Fasli 1282 are compared with those of Fasli 1281 in the subjoined abstract.

Items.	Fasli 1281.	Fasli 1282.	Difference.
	RS. A. P.	RS. A. P.	RS. A. P.
Establishment	1,163 12 7	1,566 13 10	+ 403 1 3
Maramut or expenditure on Public Works.	5,000 0 0	1,411 4 0	— 3,588 12 0
Peishcush	20,355 14 11	20,355 15 0	+ 0 0 1
Assessment and Road-cess	1,253 1 2	1,237 12 6	— 15 4 8
Government Commission	1,101 8 8	471 13 8	— 629 11 0
Maintenance and education of proprietor ...	567 8 0	867 13 4	+ 300 5 4
Allowances for other members of the family	860 0 0	2,080 13 4	+ 1,220 13 4
Payment of debts	2,087 0 0	845 0 0	— 1,242 0 0
Miscellaneous disbursements	702 8 3	1,274 12 9	+ 572 4 6
Total...	33,091 5 7	30,11 2 5	....
Gross increase...	.....	.....	2,496 8 6
Do. decrease...	.....	.....	5,475 11 8
Net decrease...	.....	.....	2,979 3 2

The increase under Establishments is due mainly to the appointment of a Manager for the Estates.

The decrease in the expenditure on Public Works is nominal. In Fasli 1281 Rupees 5,000 advanced for repairs were erroneously treated in the Accounts as a final charge, while only Rupees 430-7-3 had been actually expended.

The unexpended balance of the advance has since been fully accounted for to the Court.

The decrease of 15 Rupees under the head "Road-cess" which is slight, and and that under "Government Commission," which varies with the Collections, call for no remark.

The increase in the maintenance charges of the minor is due to the rate of allowance having been raised by the Court from Rupees 40 to Rupees 60 a month.

The large increase in the allowances paid to other members of the family is owing to the arrears due to Balasu Venkatarama for Faslis 1279, 1280, 1281, having been paid during the year under notice.

The smaller payment for debts will be explained in the next paragraph.

The increase under "Miscellaneous Disbursements" is the result of the sundry charges incurred for festivals and ceremonies and in connection with law suits.

76. The debts due to, and by, the Proprietrix of the Estates, as they stood at the end of the fasli, are noted in the margin. The former are recoverable by annual instalments of 12 Rupees; the latter are due to the individuals marginally specified. The Collector has been authorized to pay the moneys due to Balasu Achutaramia. The other creditors refuse to receive payment before the dates specified in the bond executed to them, *viz.*, February 1877. It is a question whether the creditors can legally refuse to receive payment, and the Court are in correspondence with the Collector and the Government Pleader on the subject.

	Rs.	A.	P.
Due to the Estate	180	0	0
Due by the Estate ...	7,001	4	0
Kakurlapudi Subadraya, and her sisters, principal and interest included	5,581	4	0
Balusu Achutaramia	1,420	0	0
Total...	7,001	4	0

77. Nellore.—The only Estate under management in Nellore was, as in the preceding year, the Chundi Zemindari.

78. The changes in tenures that took place during the fasli were slight, the total number of villages not being affected thereby. The extent of Ryotwar land under cultivation and the assessment leviable thereon declined, as will be seen from the marginal figures. This was due to the transfer of some Ryotwar villages to the head "Rented." The gross current demand from all sources, however, exhibited an increase, owing to the larger sum secured on rented villages, and on pasture farms and fruit-tree topes.

	Extent. Acres.	Assessment. Rs.
Fasli 1281	17,934	36,381
„ 1282	16,363	33,708
Decrease...	1,571	2,673

	Gross demand. Rs.
Fasli 1281	54,899
„ 1282	56,800
Increase ...	1,901

79. The gross demand above given includes the receipts from the home-farms of the Estate which are stated to have yielded Rupees 966-9-5 against Rupees 939 in Fasli 1281.

80. The arrears of preceding faslis amounted to Rupees 16,373 and raised the total Demand Account to Rupees 73,173. The Collections were not good, and amounted only to Rupees 47,412, leaving a balance of Rupees 25,761, reduced by subsequent collections to Rupees 21,577.

81. The rapid accumulation of arrears, of which Rupees 15,000 have accrued in the two years during which the Estate has been under management, is due to the remissness of the Manager, notwithstanding the special admonition administered to him last year. The Court have issued instructions that strenuous exertions should be made to reduce the amount during the current fasli, and that the Manager should be called upon to furnish any explanation he may have to offer.

82. The Receipts and Charges of the year amounted respectively to Rupees 47,997 and Rupees 46,420. Both were less than the corresponding figures for Fasli 1281, the receipts, owing to the tardy collection of Revenue already explained, and the charges owing mainly to the fact that heavy payments were made in Fasli 1281 on account of arrears of Peishcush and debts which did not recur in Fasli 1282. It is also observed that the charges of Fasli 1282 would have been still less had it not been for the exceptional expenditure of Rupees 4,000 incurred on account of the marriage of a sister of the minor Zemindar.

	Receipts. Rs.	Charges. Rs.
Fasli 1281...	52,876	57,864
„ 1282...	47,997	46,420
Decrease...	4,879	11,444

83. The net assets in favor of the Estate at the end of Fasli 1282, including previous year's balances were Rupees 52,229, of which Rupees 40,000 were invested in Government Securities and the rest remained as cash in hand.

84. The Estate has no debts to pay; and the debts due to it amounted to a small sum, viz., Rupees 3,482 including interest. Of this, Rupees 580 were collected in the year and Rupees 166 written off under the Court's orders, leaving a balance of Rupees 2,736, for the collection of which instructions have been issued to the Manager.

85. The expenditure on irrigation works was trifling. It amounted to Rupees 79. A large sum however (Rupees 10,666) has been allotted for this purpose for the current year (Fasli 1283).

86. Chingleput.—The Estates under management in the Chingleput District were, as in the preceding year, Irungadukotta and Lattur, both of which belong to the same proprietor.

	Extent cultivated. Acres.	Assessment. Rs.
Fasli 1281 ...	1,417	3,971
„ 1282 ...	1,177	3,492
Decrease ...	240	479

87. The Cultivation Return shows that the extent brought under settlement in Fasli 1282 was less than that of Fasli 1281. The Collector has explained that this was owing to the exclusion from the Accounts, of dry lands left waste, which,

contrary to the custom prevailing in the Estate, were erroneously charged with assessment during Fasli 1281, and to the limited cultivation of wet lands consequent on the small quantity of water stored in the tank under the orders of the Range Officer, Department Public Works, who thought that, with consideration for the safety of the bund, more water could not be retained. The Court have directed that the tank should be put into a thoroughly secure state, for which there are ample funds.

88. The current demand, including Miscellaneous Items, was settled at Rupees 3,862. Adding to this the arrears of the previous fasli, viz., Rupees 2,705, the total demand was Rupees 6,567. The collections were unsatisfactory this year also, amounting only to Rupees 4,548, and leaving a balance nearly equal to one-third of the entire demand. The Collector has been requested to explain the cause of the collections being so small.

89. The Court have accorded sanction for writing off Rupees 268-6-6, being the assessment erroneously charged on the dry lands left waste in Fasli 1281.

90. According to the Financial Statement the total receipts and charges of the year amounted to Rupees 5,186 and Rupees 3,525 respectively, leaving a surplus of Rupees 1,661, which added to the cash balance of the preceding year, raised the total assets to Rupees 19,094, consisting of Government Securities and cash as noted in the margin.

	Rs.	A.	P.
Government Securities with Court of Wards	13,600	0	0
Cash with do. do. ...	582	12	4
Do. with Collector and his Subordinates	4,911	4	7
Total...	19,094	0	11

91. The receipts and charges were almost the same as in the preceding year. It must, however, be observed that the charges of Fasli 1282 include an extraordinary item of disbursement, Rupees 1,003, incurred in the demarcation and survey of the Estate, and that, if this item were left out of account, the charges would show a reduction of Rupees 939. This was owing mainly to the discontinuance, consequent on her death, of a monthly allowance of Rupees 40 made to an aunt of the minor proprietor, and to the absence of the exceptional charges incurred in Fasli 1281 for the funeral ceremonies of the above-named lady and other relatives.

	Receipts. Rs.	Charges. Rs.
Fasli 1281...	5,372	3,461
„ 1282...	5,186	3,525

92. The expenditure on irrigation works during the year amounted only to Rupees 23.

93. The Estate has no debts to pay, nor are any debts due.

94. North Arcot.—There were three Estates under the Court of Wards in the North Arcot District at the beginning of Fasli 1282: viz., Arnee, Naraganti, and Kallur; the last of these was made over to the proprietor on 11th November 1872, he having attained his majority on that date.

95. *Arnee.*—There was no change in the number of villages comprised in this Estate, and under instructions from the Court, the Shrotriems and other favorably assessed villages were left as they were during the time of the late Jaghiredar. Most of them are ancient Inams.

Vide Court's Proceedings, dated 7th July 1873, No. 1,217.

96. There was an increase in the extent of Ryotwari land under cultivation and in the assessment leviable thereon, compared with the figures for the previous year. This was due to the impetus given to the extension of cultivation by the prospect of repairs to irrigation in the Estate. Deducting remissions, &c., the net *Ryotwari* demand was Rupees 1,20,815.

	Extent. Acres.	Assessment. Rs.
Fasli 1281...	25,018	1,16,637
„ 1282...	27,740	1,28,829
Increase...	2,722	12,192

Demand.	Rs.
Arrears	2,66,887
Current	1,34,913
Total...	4,01,800

Collections.	Rs.
Fasli 1281...	94,471
„ 1282...	1,45,127
Increase...	50,656

97. The entire demand, Arrears and Current, amounted to Rupees 4,01,800. The Collections (Rupees 1,45,127), though better than in the preceding year, were far from satisfactory.

98. Of the balance (Rs. 2,56,673) outstanding at the end of Fasli 1282, Rupees 39,689 accumulated since the assumption of the charge of the Estate by the Court in Fasli 1281, and the rest (Rupees 2,16,984) during the years anterior to that period. The delay in the collection of these older arrears is due to the confused state of the Jaghire Accounts which do not agree with those of the villages, and in some cases to the inapplicability of the summary provisions of Act VIII. of 1865. The Collector has recently reported that after the strictest scrutiny no less a sum than Rupees 1,63,085 has been ascertained to be irrecoverable and should be written off the Accounts, but the management of the Estate having passed out of the Court's hands prior to the receipt of the application, the Collector was instructed to place the matter before the Jaghiredar and obtain his sanction.

99. Of the more recent arrears, viz., Rupees 39,689, Rupees 10,457 having been found to be irrecoverable from various causes, orders have been given for writing off the amount from the Accounts. The greater portion of this sum is the difference between the *Jodi* leviable on Shrotriems and the full assessment erroneously charged on them.

100. According to the Financial Return for the year, the receipts of the Estate including Land Revenue Collections, Interest on invested funds, and other Miscellaneous Items amounted to Rupees 1,78,031. The income in the preceding year was Rupees 1,05,078. The increase was chiefly due to greater promptness in the collection of Land revenue.

101. The charges amounted to Rupees 1,65,859, being an increase as compared with Fasli 1281 of Rupees 94,547. A Comparative Statement is subjoined showing the decrease and increase in the component items.

Items.	Arnee.		
	Fasli 1281.	Fasli 1282.	Difference.
	Rs.	Rs.	Rs.
Charges.			
Establishment and Saderward	7,203	12,267	+ 5,064
Maramut expenditure	5,915	6,808	+ 893
Fixed Peishcush	.....	6,000	+ 6,000
Road-cess	159	17,282	+ 17,123
Government Commission.	.....	1,285	+ 1,285
Maintenance and Education of Minors and maintenance of household at Arnee.	12,476	22,117	+ 9,641
Allowances to Khandans, &c., ...	5,052	29,211	+ 24,159
Payment of debts.	10,775	.....	— 10,775
Miscellaneous disbursements.	29,732	70,889	+ 41,157
Total...	71,312	1,65,859	+ 94,547

The increase in the cost of establishment (Item 1) was the result of the appointment of highly paid officers for revenue work, and for the supervision of irrigation works in the Estate. It is however matter for regret that during the whole year only Rupees 6,808,(Item 2), were spent on irrigation works, notwithstanding a large provision in the budget (Rupees 35,000) and the employment of special agency for the purpose. The Collector has been called upon to explain the matter.

The payment of Road-cess in Arrears Accounts for the increase under that head (Item 4).

Item 6 includes the cost of the establishment of the minors at Madras, and the expenses of the household at Arnee. The increase is due to the several purchases made (dresses, carriage, saddlery and furniture) for the use of the minors, and the expenditure incurred on account of their trip to the Nilgiris. The increase in item 7 is owing to the payment of arrears due to Khandans, etc.

The large increase in Miscellaneous disbursements is the result of the heavy sum (Rupees 18,216) paid to ready money Inamdars being arrears due to them; Law charges incurred (Rupees 6,984); Stamp duty paid for a certificate of heirship (Rupees 4,188); and the inclusion in the Accounts of the year under notice of charges amounting to Rupees 8,892 incurred by Gumasta Narayana Rao in Fasli 1281 during the late Jaghiredar's administration, but omitted in last year's accounts.

102. The surplus on the year's transactions was Rupees 12,222. This added to the balance at credit raised the assets to Rupees 3,31,591, of which Rupees 1,76,900 is the value of Government securities, and Rupees 1,500 the value of one and half Bank shares. The Government securities and Bank share certificates, together with Rupees 8,535-5-7 in cash, were with the Court of Wards, and the rest with the Collector.

103. The Estate had no debts to pay. The sums due to it amounted, including interest, to Rupees 59,537, of which Rupees 6,820 were collected leaving a balance of Rupees 52,717. Legal measures are being taken for the recovery of this sum.

104. *Naraganti.*—In this Estate the extent under cultivation diminished by acres 218. This was owing to relinquishments consequent on the charge of full assessment under the Court's Orders* on lands hitherto held on favourable lease. The current demand however was on the whole in excess of that for Fasli 1281, owing to extensive cultivation of double crop on single crop lands and of wet crops on dry lands.

	Acres.
Fasli 1281	5,[illegible]4
„ 1282	5,3[illegible]
Decrease...	218

*Court's Pros., dated 21st Sept. 1871, No. 4,044.

	Demand. Rs.
Fasli 1281	23,820
„ 1282	24,618
Increase...	798

105. Including arrears and certain balances of Road-cess outstanding against the ryots and hitherto left out of the account, the total demand was Rupees 39,575. Against this the Collections amounted to Rupees 27,769, leaving a balance of Rupees 11,806. The collections being still unsatisfactory, the Collector has been desired to insist on better results for the future.

106. The balance outstanding includes Rupees 885-11-0, the remission of which was long ago sanctioned†; a further sum of Rupees 1,210-4-7 having been this year represented to be irrecoverable, sanction has been accorded for its remission.

†Court's Pros., dated 28th March 1870, No. 2,024.

107. The total receipts of the Estate amounted to Rupees 27,769 and the charges to Rupees 21,912, leaving a surplus of Rupees 5,857. This sum added to the cash balance of Fasli 1281, (the correct amount of which was Rupees 3,735, and not Rupees 3,990 as entered in that year's returns) brings up the total assets to Rupees 9,592.

108. The receipts and charges are compared with the figures for Fasli 1281 in the margin. The increase in the receipts was owing to larger collections of Land Revenue, and the decrease in the charges, to a considerable diminution in the payments made during the year for debts.

	Receipts. Rs.	Charges. Rs.
Fasli 1281	23,203	30,210
„ 1282	27,769	21,912
	+4,566	— 8,298

Paid for debts.	Rs.
Fasli 1281	11,363
„ 1282	3,307
Decrease...	8,056

109. No debts are due to the Estate and those due by it, so far as the records show, were paid in full during the year (Rupees 3,307).

E

110. *Kallur.*—With regard to the transactions of the Kallur Estate, for the period it was under management in Fasli 1282, no information has been received by the Court. The Collector has now been called upon to rectify the omission. The financial condition of the Estate on 11th November 1872, the date of its transfer to the proprietor, was as noted in the subjoined abstract.

Name of the Estate.	When taken under charge of the Court.	Balance to credit.	Arrears due when taken under management.	Balance to credit up to 10th November 1872.	Arrears due when made over to the proprietor.	Remarks.
1	2	3	4	5	6	7
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Kallur ...	24th Nov. 1869.	... ...	3,436 9 5	1,492 6 5*	9,040 14 7	*Huzur deposit. 1,468 13 4 In the Estate Treasury 23 9 1 Total... 1,492 6 5

Nonakad Tenpadi.
Agraharam.
Agharayarayangudi.
Shealli (Chinniah Moodelli•r's estate.)

111. Tanjore.—The four Estates marginally noted, were under the Court's charge in the Tanjore District. All of them consist exclusively of Ryotwari lands.

	Dry. Acres.	Wet. Acres.
Fasli 1281...	6	454
„ 1282...	6	454

	Demand. Rs.	A.	P.
Fasli 1282...	2,136	8	0
„ 1281...	2,059	6	0
Increase...	77	2	0

112. *Nonakad Tenpadi.*—In Nonakad Tenpadi, the extent under cultivation remained the same as in the preceding year, but the Demand including Miscellaneous Items was settled at a higher figure, showing an increase of Rupees 77 over that for Fasli 1281. This increase occurs in the items "*Fasaljasti* and *Tervajasti*," and in the rents payable by lessees.

113. The total demand including arrears was Rupees 2,442, of which Rupees 2,215 was collected within the fasli and the remainder in full by the 30th November 1873.

The Receipts and Charges for the year amounted respectively to Rupees 2,328 and Rupees 2,232. The receipts were in excess of those of the preceding year by Rupees 337. This was the result of the prompt collection of revenue, the realization of interest on arrear balances, and the receipt during the year for the first time of interest on invested funds.

	Receipts. Rs.
Fasli 1281...	1,991
„ 1282...	2,328
Increase...	337

114. The total charges remained nearly the same as those of the preceding year. In some of the items, however, there were noticeable fluctuations, which are specified in the margin. The payment of arrears of Assessment Accounts for the increase in item I., and the absence of the charges incident to the purchase of Government Securities for the decrease in item 3. The decrease in item 2 is due to the Irrigation Works having needed no repairs.

	Charges. Rs.
Fasli 1281	2,231
„ 1282	2,232

	Fasli 1281. Rs.	Fasli 1282. Rs.
1. Assessment and Road-cess..	1,497	1,794
2. Maramut expenditure	140	.....
3. Miscellaneous disbursements	176	26

115. There was a cash balance to the credit of the Estate at the end of Fasli 1281 amounting to Rupees 1,031, which was raised by the savings in the year under notice to Rupees 1,127. This sum consisted of Government Securities and cash as detailed in the margin. The Estate was free from debt.

	Rs. A. P.
Government Securities with Court of Wards	1,000 0 0
Cash with Court of Wards	51 3 9
Cash with Collector	76 7 4
Total...	1,127 11 1

Subsequent to the close of the fasli, the Estate was made over to the proprietor who attained his majority in June 1873.

116. The transactions of the charitable institution attached to this Estate and known by the name of Agaramanaikal Chuttrum, were briefly as follow:—The receipts were Rupees 200 and the charges Rupees 196. Of the total charges, only Rupees 24 were spent for the up-keep of the chuttrum, being the pay of a sweeper and the cost of lighting the premises. The remaining sum (172 Rupees) was the assessment paid on the lands assigned to the Chuttrum.

117. *Agraharam.*—The extent of lands under cultivation in this Estate remained almost the same as in the preceding year, but the demand declined by Rupees 389, the decrease being due to lower prices of grain.

	Lands under cultivation. Acres.	Demand. Rs.
Fasli 1281	230	2,561
„ 1282	232	2,172
Decrease ...		389

118. The demand including arrears was Rupees 3,468, and it is satisfactory to note that the whole of this sum was collected within the fasli.

119. Including a sum of Rupees 5,200 borrowed from the funds of the Shealli Estate, which also is under ward, the receipts from all sources aggregated Rupees 8,742. Deducting from this the charges amounting to Rupees 8,010, the surplus left was Rupees 732. Adding the cash balance of the preceding year, the amount to the credit of the Estate at the end of the year was Rupees 857.

	Fasli 1281. Rs.	Fasli 1282. Rs.
Receipts	1,960	8,742
Charges.		
Establishment... ...	142	132
Assessment and Road-cess	983	1,307 including arrears.

		Rs.	Rs.
Government Commission		28	26
Maintenance and Education		384	405
Payment of debts		891	6,047
Miscellaneous		100	93
Total...		2,528	8,010

120. The increase in Charges was mainly due to the liquidation of debts due by the Estate which, at the beginning of the fasli were Rupees 6,104-5-3. Subsequent interest and a loan from the funds of Shealli raised the total to Rupees 11,517. The loan from Shealli was rendered necessary owing to pressing demands made by creditors for the payment of old debts and the failure of all endeavours to raise the amount by the sale of a portion of the Estate. The whole of the amount raised by the loan together with other sums out of the revenue collections were applied to the liquidation of the debts and a sum of Rupees 270 was relinquished by the creditors. With these reductions, the liabilities of the Estate stood at the end of the fasli at Rupees 5,200.

121. The debts due to the Estate amounted to Rupees 1,659, but the recovery of the amount with the exception of a small sum, Rupees 31, is stated to be doubtful. The Collector has promised a separate report on the subject.

122. *Agharayarayangudi.*—There was a heavy falling off in the demand of this Estate which is ascribed to the decline in prices of grain, and the absence of competition for leases in consequence of losses sustained by former renters.

	Rs.
Fasli 1281...	4,971
„ 1282...	3,382
Decrease...	1,589

123. A very small sum, Rupees 30, remained under the head "Arrears," inclusive of which the total demand was Rupees 3,412. Collections were good, and only Rupees 58 were outstanding at the end of the fasli. This balance also has been since collected in full.

124. The receipts from all sources aggregated Rupees 3,755, being less than those of Fasli 1281 by Rupees 4,244. This decrease is due (1) to the fact of there having been less arrears to collect in Fasli 1282; (2) to the fall in the demand for Fasli 1282; and (3) to the smaller amount of recoveries on account of debts.

	Receipts. Rs.
Fasli 1281...	7,999
„ 1282...	3,755
Decrease...	4,244

125. The charges amounted to Rupees 3,764, against Rupees 4,258 in Fasli 1281. No payments were made for debts and no re-payments of deposits tendered by renters occurred; hence the decrease in the charges.

126. The charges it will be observed exceeded the receipts by Rupees 9. Deducting this amount from the cash balance of the preceding year, the net assets were Rupees 4,142.

127. The Estate is largely indebted, the amount being Rupees 9,494; no payments were made during the year, as the stock of grain on hand was not sold before its close.

128. Of the debts due to the Estate, the amount was, including interest, Rupees 881. The repayments were Rupees 145 leaving a balance of Rupees 736. Legal proceedings have been taken for the recovery of this sum.

129. *Shealli.*—The demand of this Estate was settled at Rupees 37,105, being slightly in excess of that of the preceding year, owing to ordinary fluctuations in the income. The arrears outstanding were Rupees 4,553, and thus the total demand amounted to Rupees 41,658.

	Rs.
Fasli 1281	36,691
„ 1282...	37,105

130. Collections on current account were backward, and there was at the end of the year a balance of Rupees 11,007. It has been explained to the Court that on account of losses sustained by the renters from inundation, the Head-Assistant Collector has given them time for paying up this sum. There is, however, ample security for these arrears, deposits equal to one year's rent having been made by the lessees in all cases.

131. Of the Arrears, all but Rupees 860 were collected within the year.

132. The total receipts from all sources amounted to Rupees 47,941 against Rupees 51,501 in Fasli 1281. The decrease was mainly the result of the tardy collection of revenue already explained.

133. The Charges amounted to Rupees 49,233 and exceeded the Receipts by Rupees 1,292. Compared however with the charges of Fasli 1281, they were less by Rupees 4,726. The decrease would have been greater but for an advance of Rupees 5,200 made to the Agraharam Estate on loan. The payments made for debts were less by Rupees 7,591 and the charges for maintenance diminished considerably, owing to the death of one of the two heirs of the Estate; the decrease in the charges was mainly due to these causes.

	Charges. Rs.
Fasli 1281	53,959.
„ 1282	49,233
Decrease...	4,726

	Fasli. 1281. Rs.	Fasli. 1282. Rs.
Establishment... ...	3,765	3,328
Maramut	1,356	1,190
Assessment and Road-cess	15,760	15,841
Government Commission	496	417
Maintenance and Education	5,071	3,352
Allowance for other members of the family ...	2,442	1,122
Payment of debts ...	15,652	8,061
Miscellaneous including the advance made to the Agraharam Estate...	9,417	15,922
Total...	53,959	49,233

134. Deducting the excess expenditure over the receipts of the year from the cash balance of the preceding year, the net assets of the Estate amounted at the end of Fasli 1282 to Rupees 12,401.

135. The liabilities amounted with interest to Rupees 28,087. The payments made during the year and the relinquishment of certain claims by creditors reduced this amount to Rupees 18,651. There is a prospect of the balance being cleared off by the end of the current year.

	Rs.	A.	P.
Payment...	8,061	5	9
Claims relinquished....	1,374	8	2
	9,435	13	11

136. The debts due to the Estate, which at the end of Fasli 1281 stood at Rupees 57,406, have since been raised by interest and the discovery of further loans

to Rupees 87,870. Only Rupees 12,064 were collected. Of the balance no less than Rupees 31,897 are due by the Vettangudi Estate recently brought under the Court's management on behalf of minor heirs, and, considering the impoverished condition of that Estate, there will probably be much difficulty in arranging for the recovery of the amount. On this subject however, full instructions have been given to the Collector. Of the remaining debts outstanding a portion has been collected since the close of the fasli (Rupees 8,229) and measures have been adopted for the realization of the other sums.

137. TRICHINOPOLY.—There was only one Estate, Peramur, under the Court's management in the Trichinopoly District. It consists wholly of ryotwari lands which were leased out for two years in Fasli 1281 in convenient farms for cultivation. The rental of Fasli 1282 is therefore the same as that of Fasli 1281 though there is a slight increase in the current demand owing to second crop cultivation on one crop lands, and to the irrigation of dry lands by the aid of Government water.

	Rs.
Fasli 1281	7,344
„ 1282	7,672

138. The total demand, taking into account the arrear balances of the previous fasli was Rupees 9,507 against which the collections within the year amounted to Rupees 7,090. Further collections were subsequently made, and these reduced the balance at the end of September 1873 to Rupees 539. This is satisfactory.

139. After a careful scrutiny of the outstandings, the Collector recommended a sum of Rupees 268-3-2 and an arrear demand of grain amounting to 41 *Kalams* and 2½ *Mercals* to be written off the accounts. These are stated to be due by Pallar or laborers attached to the Estate, who are too poor to pay and from whom it was never intended to collect the dues, though with a view to retain a hold on their services the balances were retained in the Accounts by the late proprietor. The Collector's proposals have been sanctioned.

140. The Financial Return shows that the receipts of the year from all sources amounted to Rupees 7,939 and the charges to Rupees 7,170, thus leaving a surplus of Rupees 769. Adding the cash balance at the end of the preceding year, the total assets of the Estate were Rs. 15,487, of which Rupees 9,000 were invested in Government Securities and the remainder was in cash. Since the close of the year a further sum of 4,000 Rupees has been converted into Government paper.

	Rs.	A.	P.
Government Securities with Court of Wards	9,000	0	0
Cash with do.	574	7	8
Do. with Collector...	5,913	0	0
Total...	15,487	7	8

141. Both the receipts and charges of the year under notice were less than those of Fasli 1281. The figures are compared in the margin. The large decrease in the receipts was due to the fact that the arrear balances remaining to be collected at the commencement of Fasli 12 2 were less than in Fasli 1281. In regard to charges, the smaller outlay on repairs of buildings, etc. and the balance of the exceptional charges incurred in Fasli 1281 in the purchase of a house, a pair of bullocks and other sundry items account for the greater portion of the slight decrease observed. In one item however "maintenance of the Court's Ward" a large increase of Rupees 414 occurs; this is owing to the circumstance that the charge under this head in Fasli 1281 referred only to a portion of the year.

	Receipts. Rs.	Charges. Rs.
Fasli 1281...	10,619	7,527
„ 1282...	7,939	7,170
Decrease...	2,680	357

	Rs.
Arrear balance at beginning of Fasli 1281	4,041
Do. do. Fasli 1282	1,835

Charges.	Fasli 1281. Rs.	Fasli 1282. Rs.
Establishment	462	440
Maramut expenditure	722	425
Assessment	4,171	4,285
Government Commission ...	133	135
Maintenance of the Wards ...	904	1,318
Do. of others	165	180
Miscellaneous...	970	357
Total...	7,527	7,170

142. The only debt due by the Estate was that claimed by Narayanayyar, late Manager of the Estate, and a relation of the Ward. This debt which amounts to Rupees 1,539 is stated to be an advance made by Narayanayyar for the benefit of the Estate when it was under his management. But the Collector has reported that Narayanayyar is indebted to the Estate in a sum of Rupees 6,955, being the proceeds of the village of Soondakai, which during the period of his management he enjoyed for his personal benefit under a will which the Court of Wards has held to be invalid. Although Narayanayyar is entitled to some remuneration for his services in managing the Estate he has no right whatever to the entire proceeds of the Soondakai village which he obtained and enjoyed under a will invalid at law. Allowing him remuneration at 50 Rupees a month from the date of the will under which he assumed possession of the village Soondakai, and deducting it from the proceeds he enjoyed, Narayanayyar would still be indebted to the Estate in the sum of Rupees 3,055, which however is irrecoverable, being barred by the law of limitation. The Court think that, under the circumstances, the best plan is neither to attempt to collect the proceeds of Soondakai village from Narayanayyar, nor pay him the advances he is stated to have made. If he claims the advances, a set off may be pleaded.

143. The debts due to the Estate, including interest for the year, amounted to Rupees 4,181. The recoveries did not amount to more than Rupees 269 and a balance was left at the end of the year of Rupees 3,912 or more correctly, Rs. 2,850, excluding Rupees 1,062 due from poor laborers attached to the Estate which the Court allowed to be written off the Accounts on a representation made by the Collector last year.

144. The debts outstanding are due by the five individuals noted in the margin. The last three individuals against whom decrees have been obtained are said to be paupers, and enquiries are being made as to the fact. Of the remaining two, Seshaiyangar has appealed against the decree obtained against him and the result is awaited. Venkatasubbaiya has been paying interest and obtaining time for the payment of the princi-

	Rs.	A.	P.
Venkatasubbaiya...	1,760	0	0
Seshaiyangar	853	4	0
Satheabamma	167	13	2
Pulla Kunnimalai	41	4	0
Pulla Maduraveran	25	0	0
Total...	2,850	5	2

pal, and the Collector proposes to sue him if he does not speedily liquidate the amount.

145. The repairs to the house of the Court's Ward at Peramur were completed at a total cost of Rupees 1,112-14-6. Of this sum Rupees 700 were expended in Fasli 1281, and the rest in the year under notice.

146. There is a Chuttrum at Musiri endowed out of the assets of this Estate. The transactions connected with it were briefly as follow:—The net income from the lands assigned, including sale proceeds of paddy, of trees and other sundry items, was Rupees 436. Adding to this the cash balance of the preceding year, viz. Rupees 55, the total assets were Rupees 491. Almost the whole of this sum was expended, a little more than 3 Rupees being left as surplus at the end of the year. It must be observed that Rupees 100 were expended in the repair of the Chuttrum. Further repairs are stated to be necessary, and the estimates for the same are under preparation.

147. MADURA.—The Estates under management of the Court of Wards in the Madura District were those noted in the margin. They were brought under the management of the Court on the dates specified opposite their names.

1. Bodinaikanur, 12th February 1863.
2. Guntamanaikanur, 4th November 1867.
3. Sandyur, 16th November 1871.
4. Oothappa Naiknur, 28th June 1872.
5. Ramnad, 15th March 1873.

148. *Bodinaikanur.*—The extent under cultivation in this Estate was greater than in the preceding year owing to the favorable character of the season, but there was a slight decrease in the assessment, which varies according to the description of crop cultivated. The total current demand however was in excess of that for Fasli 1281 by Rupees 2,680, which was due chiefly to the enhancement of the rent of one of the villages, and partly to the imposition of penal assessment on lands cultivated without permission. The Court have informed the Collector that they are not disposed to charge prohibitory rates if the land cultivated is such as would be granted if applied for and is not in a locality where cultivation would be objectionable, and they have desired him to state on what area, at what rates, and under what circumstances, the penal assessment was charged.

	Acres.	Assessment.
		RS.
Fasli 1281...	29,414	54,283
„ 1282...	29,887	54,201

	Demand.
	RS.
Fasli 1281	57,962
„ 1282	60,642
Increase...	2,680

149. The entire demand for the year, arrears and current, amounted to Rupees 84,548, of which Rupees 50,660 were collected before the close of the fasli, Rupees 27,616 subsequently, and Rupees 156 remitted, leaving a balance of Rs. 6,116 on the 31st October 1873. Of this balance, Rupees 957-13-10 were reported to be irrecoverable, and the Court sanctioned the amount being written off the accounts.

	Collections.
	RS.
Arrears	22,535
Current	28,125
Total...	50,660

150. The receipts from all sources amounted to Rupees 61,710, which added to the balance (Rupees 2,44,339) at the beginning of the year, raised the assets to Rupees 3,06,049. The charges amounted to Rupees 46,167, thus leaving a balance of Rupees 2,59,882 to the credit of the Estate, consisting of cash and Government securities as detailed in the margin.

	RS.
Cash in the Huzur Treasury	11,253
Do. with the Madras Bank ...	4,574
Do. do. Manager... ...	6,055
Amount remitted to the Madras Bank for purchasing Government securities	15,000
Government securities	2,23,000
Total...	2,59,882

151. Compared with the results of the previous year the receipts for Fasli 1282 show a falling off of Rupees 7,960 while the charges are in excess by Rs. 6,138. The decrease in receipts is due chiefly to the fact that two years' interest on funds invested was brought to account in Fasli 1281, while in Fasli 1282 the receipts included only one year's interest. The increase in the charges is mainly due (1) to the expenditure of Rupees 3,830 on account of the visit paid to Madras by the minor during the year; (2) to the payment of Rupees 500 to the Head Priest who visited the estate; (3) to the increased expenditure (Rupees 1,217) incurred in the purchase of Government securities; and, (4) to the increased outlay (Rupees 452) on Public Works.

	Receipts.
	RS.
Fasli 1281...	69,670
„ 1282...	61,710
Decrease...	7,960

	Fasli 1281.	Fasli 1282.
	RS.	RS.
1. Establishment and Saderward...	3,866	4,929
2. Expenditure on Irrigation works and roads ...	735	1,187
3. Peishcush and Road-cess.	19,533	16,904
4. Government Commission.	692	976
5. Maintenance of the Minors	3,860	3,712
6. Allowance for other members	6,195	5,185
7. Miscellaneous charges including the charges of the Minor's visit to Madras...	5,148	13,274
Total...	40,029	46,167
Increase...	.....	6,138

152. The expenditure on account of *maramut* was Rupees 2,216 as shown in the margin.

	RS.
Irrigation works	904
Roads	283
Repairs to the Minor's house	949
Do. to Davadanapaty Chuttrum...	80
Total...	2,216

153. The Estate is not in debt. The only debt due to it is one under a decree for Rupees 500 obtained against the sureties of the late Overseer for embezzlement, of which Rupees 206 have been realized by the sale of the immovable property of the judgment debtors. The balance being irrecoverable will be written off the accounts.

154. *Guntamanaikanur.*—This Estate consists chiefly of unirrigated lands; there was a decrease in cultivation, the season not having been favourable.

	Area.	Assessment.
	Acres.	RS.
Fasli 1281...	36,165	50,529
„ 1282...	33,079	46,344
Decrease...	3,086	4,185

155. The current demand for the year was Rupees 46,350, showing a

	Rs.
Fasli 1281	51,171
„ 1282	46,350
Decrease...	4,821

decrease of Rupees 4,821. This is due to the decrease of cultivation, and to the increase of the pay to village establishments temporarily sanctioned by the Collector, which is deducted from the demand before it is brought to account. The entire demand for the year including arrears (Rupees 21,080) amounted to Rupees 67,430, of which Rupees 45,280 were realized and Rupees 2,295 remitted, leaving a balance of Rupees 19,855 at the close of the fasli; reduced by subsequent collections up to October 1873 to Rupees 3,562. Of this balance, Rupees 1,214-2-4 being irrecoverable, will be written off the Accounts.

	Rs.	A.	P.
In the Huzur Treasury... ...	43,762	3	4
„ Managers...	2,254	10	4
„ Madras Bank	2,527	8	0
Government Securities... ...	1,06,500	0	0
Total...	1,55,044	5	8

156. The aggregate receipts of the Estate, inclusive of the balance of the preceding year, (Rupees 1,33,937) were Rupees 1,83,686 and the charges Rupees 28,642. The surplus which remained to the credit of the Estate at the end of the year was Rupees 1,55,044 as detailed in the margin.

	Receipts. Rs.	Charges. Rs.
Fasli 1281	56,579	31,136
„ 1282	49,749	28,642
Decrease...	6,830	2,494

157. Compared with the results of the previous year there was a decrease in charges as well as receipts. The decrease in the latter is, as already explained, due to the falling off in the current Land Revenue demand, while that in the former is owing to the unusual expenditure in Fasli 1281 on account of certain ceremonies and vows on behalf of the minor, and to the payment of arrears of Peishcush in Fasli 1281, an item which did not recur in Fasli 1282.

Charges.	Fasli 1281. Rs.	Fasli 1282. Rs.
Establishment and Saderward...	2,876	3,429
Maramut	240	30
Peishcush...	13,415	13,415
Road-cess and assessment	3,435	1,587
Govt. commission ...	760	802
Maintenance, &c., of Minor	1,177	1,179
Allowance for other Members of family.	1,705	1,915
Payment of debts ...	.....	.....
Miscellaneous charges.	7,528	6,285
Total...	31,136	28,642

158. *Sandyur.*—The extent of cultivation is slightly in excess of that in the previous fasli, but in the assessment there is a decrease of Rupees 911. This is the result of an increase in dry and a decrease in wet cultivation, the latter being due to the unfavorable nature of the season. The current demand however, on the whole, including revenue from extra sources, is only Rupees 681 less than that for the previous year.

	Area. Acres.	Assessment. Rs.
Fasli 1281...	4,929	8,841
„ 1282...	4,988	7,930
	+ 59	— 911

	Current Demand. Rs.
Fasli 1281.	10,145
„ 1282	9,464
Decrease...	681

159. The demand for the year including the arrears at its commencement, viz. Rupees 3,528, amounted to Rupees 12,992, of which Rupees 10,460 were collected within the fasli, Rupees 1,632 subsequently, and Rupees 60 written off the Accounts under the Court's orders, thus leaving a balance of Rupees 840 on the 31st October 1873. A further sum of Rupees 79-15-4 having been found to be irrecoverable will also be written off the accounts.

	Rs.
With the Collector.	9,364
With the Manager.	946
Total...	10,310

160. The receipts from all sources amounted to Rupees 10,553 and the charges to Rupees 6,940, leaving a surplus of Rupees 3,613. Adding the balance of the previous year, Rupees 6,697, the total assets to the credit of the Estate were Rupees 10,310. No portion of this sum, however, can be invested, as the District Court has directed that the surplus proceeds, until they reach the sum of Rupees 19,240 with 6 per cent. interest, be paid into Court in satisfaction of a decree passed against the Estate.

Vide Court's Proceedings, dated 9th January 1874, No. 21.

	Charges. Rs.
Fasli 1281.	5,080
„ 1282.	6,940
Increase...	1,860

161. The charges for Fasli 1282 exceeded those of the preceding year by Rupees 1,860, explained by the fact that the Estate was brought under the management of the Court in the middle of Fasli 1281; hence the transactions relate to a portion only of that year.

162. There was an outlay of Rupees 433 on the irrigation works of the Estate.

163. *Oothappa Naicknur.*—This Estate was brought under the management of the Court at the beginning of the year under report. The extent cultivated during Fasli 1281 is compared in the margin with that for Fasli 1282. The cultivation of highly assessed dry land in the latter year was not so extensive as in the former; hence the decrease in assessment notwithstanding an increase in extent.

	Extent. Acres.	Assessment. Rs.
Fasli 1281...	6,048	8,172
„ 1282...	6,242	8,151
Difference...	+ 194	— 21

164. The current demand for the year was Rupees 8,806; adding Rupees 3,825 in arrears, the total demand of the Estate amounted to Rupees 12,631, of which Rupees 9,848 were collected within the fasli and Rupees 1,697 subsequently, leaving a balance of Rupees 1,086. A portion of this (Rupees 711) consists of old arrears.

	Rs.	A.	P.
In the Collector's and Taluq Treasuries	10,632	12	4
In the Manager's Treasury ...	535	8	8
Total...	11,168	5	0

165. The cash balance at credit at the beginning of the year was Rupees 6,887, and the total income during the fasli Rupees 10,494. Deducting the charges which amounted to Rupees 6,213, a balance of Rupees 11,168 remained to the credit of the Estate.

166. The Estate is not in debt, but debts to the extent of Rupees 13,149 are due to it, no portion of which appears to have been realized; as no explanation on this point was afforded the Collector has been requested to report.

167. *Ramnad.*—The season as regards cultivation in this Estate was on the whole good, and the Special Assistant in charge reported that an abundant harvest would have been realized but for untimely showers during the harvesting season.

168. The extent under cultivation was in the aggregate 3,481 acres more than in Fasli 1281. The demand likewise increased by Rupees 37,780. It is observed that the extent of dry and garden land under cultivation diminished by acres 2,224, though this did not affect the revenue under that head, which showed an increase of Rupees 2,648. The Collector has been called upon to explain the cause.

	Acres.
Fasli 1281	2,73,197
„ 1282	2,76,678
Increase ...	3,481

	Demand. Rs.
Fasli 1281	4,99,144
„ 1282	5,36,924
Increase ...	37,780

Dry and garden cultivation.	Acres.	Demand. Rs.
Fasli 1281	2,37,713	2,52,982
„ 1282	2,35,489	2,55,630
	—2,224	+ 2,648

169. A large portion of the rents was collected in kind, the increase over the *Melwaram* of the previous fasli being very considerable, in fact no less than 31 per cent.

170. The Special Assistant condemns in very strong terms the system of *waram*, or division of produce, which extensively obtains in the Estate, as giving rise to constant interference on the part of the Estate officials, and states that unless a fixed assessment in kind or money is introduced, the region will remain the poorest, driest, and the most neglected in the Presidency. The Court will be prepared to consider any proposals which he and the Collector may make in regard to fixed assessments after careful deliberation, but any such arrangement must be temporary, pending the introduction of a survey, which, considering the heavy liabilities of the Estate, cannot be undertaken at once.

171. The total demand for the year from all sources was settled at Rupees 7,40,842, or Rupees 43,893 in excess of that for Fasli 1281. The remissions granted amounted to only Rupees 65 of which Rupees 63 were on account of withered wet crops and 2 Rupees on account of waste included by mistake in the Cultivation Returns.

	Demand. Rs.
Fasli 1281	6,96,949
„ 1282	7,40,842
Increase ...	43,893

172. The outstandings of previous faslis amounted to Rupees 4,23,038, and raised the total demand to Rupees 11,63,880. The collections did not reach even half this sum, being only Rupees 5,23,247, and the Court regret to notice the small amount of realizations during the year when the season was undoubtedly a good one. Further collections, however, subsequent to the close of the fasli up to the 31st October 1873, reduced the arrears to Rupees 4,57,571, the greater part of which, viz., Rupees 2,81,862, consists of old arrears.

173. Rupees 74,953-5-3, of the above amount being irrecoverable, the Court have authorized the Collector to write that sum off the Accounts, and with regard to the remainder, have desired him to lose no time in making a settlement.

174. The aggregate receipts of the year, including Land Revenue Collections and Miscellaneous Items, amounted to Rupees 6,55,003, and the Charges against it to Rupees 3,78,343, thus leaving a surplus of Rupees 2,76,660, which the addition of the balance of the preceding year raises to Rupees 3,55,777. Of this amount, however, Rupees 28,816 consisted of unadjusted advances.

175. The receipts and charges for Fasli 1282 are compared with the corresponding figures for Fasli 1281 in the subjoined abstract—

Items.	Fasli 1281.	Fasli 1282.	Difference.
	Rs.	Rs.	Rs.
Receipts	8,85,182	6,55,003	— 2,30,179
Charges.			
1. Peishcush	4,49,613	1,35,000	— 3,14,613
2. Road-cess and assessment	27,292	51,720	+ 24,428
3. Maintenance of Zemindar and allowances to other Members	15,000	29,415	+ 14,415
4. Establishment and Saderward	92,503	85,162	— 7,341
5. Repairs to Irrigation Works, &c.	20,999	2,877	— 18,122
6. Debts	73,387	.....	— 73,387
7. Miscellaneous	1,77,911	74,169	—1,03,742
Total...	8,56,705	3,78,343	— 4,78,362

176. The large decrease in the receipts arises wholly from a falling off in the collections on account of Land Revenue.*

	*Collections. Current. Rs.	Arrears. Rs.	Total. Rs.
Fasli 1281 ...	5,15,513	2,55,983	7,71,496
„ 1282 ...	3,96,632	1,26,615	5,23,247
Decrease...	1,18,881	1,29,368	2,48,249

177. The charges likewise show a very large decrease, viz. Rupees 4,78,362 which is due to the following causes:—Firstly, only a small portion of the Peishcush (which amounts to Rupees 3,24,404) was paid during the year, as explained below; secondly, no payments were made for debts; and thirdly, none of the heavy miscellaneous expenditure (Rupees 1,08,026) incurred by the late Zemindar during his life-time in Fasli 1281 on account of the Navarathree feast was repeated. The small payment on account of Peishcush, viz., Rupees 1,35,000 was partly the result of the Order of Government, dated 23rd May 1873, No. 529, under which the Collector was directed to suspend all demand for Government dues. This order was subsequently superseded by G. O., dated 14th August 1873, No. 850.

178. Particulars as to debts due by the Estate have not been given by the Collector, because at the time of the submission of the Collector's report certain suits were pending, and on the decision in those cases depended the question as to whether certain claims should be admitted or rejected. The suits have since been decided, and the Collector has followed the principles laid down by the Judge in calculating the sums to which the several creditors should be considered by the Court of Wards entitled, and which should be admitted without further question.

The debts thus ascertained to be due aggregate Rupees 8,61,455, and the Court in their Proceedings of the 23th April 1874, No. 997, have authorized the speedy liquidation of the bulk of that sum. The Statement of debts due to the Estate has also been omitted, in consequence of the information available not being considered reliable.

179. It is evident to them that no pains and labor have been spared by Mr. Lee-Warner to reduce to order the affairs of the Zemindari, which have been involved in so much confusion. There is much yet to be done, but a good beginning has been made, and if the year under report has been one of incessant labor, on the part of the Collector, the Special Assistant, his Sheristadar and every member of his establishment, it is matter for congratulation that the labor has not been thrown away. The thanks of the Court are due to all these officers.

180. Mr. Lee-Warner has been desired to endeavour to introduce a better class of men into the posts of Tahsildar as opportunities occur.

181. The progress of tank repairs has not been very encouraging, but it is to be hoped, that as the motives of Government become better known, the difficulties now experienced will disappear.

Maniachi.
Singampatti.
Urkad Zemindari.

Urkad Partible Estate.
Ettiapuram.

182. TINNEVELLY.—The Minors Estates noted in the margin were under the Court of Wards in the Tinnevelly District.

183. *Maniachi.*—At the beginning of the fasli under report this Estate consisted of the *Vanitam* or division of Maniachi proper, fifteen-sixteenths of a share in the Elayirampannei division, and some putta lands in Government villages. During the year the putta lands in the Marudur village, measuring 9·6 acres, were made over to the late Zemindar's step brother's son and to Anavaradam Pillay of Tinnevelly, in accordance with decrees of Civil Courts.

184. The extent of ryotwar land cultivated in Fasli 1282 was 129 acres more than in the preceding year, but there was a falling off in the assessment which is attributed to the alienation of the wet lands referred to in the previous paragraph, and to the failure of tobacco cultivation on dry lands. The Collector has been requested to explain how the failure of tobacco cultivation caused the decrease and whether dry lands were not leased out for fixed money rents without reference to the crop raised thereon.

	Extent. Acres.	Assessment. Rs.
Fasli 1281	8,192	9,195
„ 1282	8,321	8,755
Difference +	129	— 440

	Rs.
Fasli 1281...	9,705
„ 1282...	9,454
Decrease...	251

185. Owing to the causes above referred to and to certain topes having been leased out at lower rentals, the total current demand decreased by Rs. 251 as shown in the margin.

186. The arrear demand at the beginning of the fasli amounted to Rs. 3,565, including Rupees 591 discovered in the fasli under notice to have been omitted from the demand of Faslis 1270 to 1275 owing to certain disputes between the Zemindar and his tenants. The arrear added to the current demand amounted to Rupees 13,019 of which Rupees 8,695 were collected within the fasli, Rupees 620 subsequently, and Rupees 925 were written off as irrecoverable, leaving a balance on the 1st September of Rupees 2,779. Of this, Rupees 1,227 are recoverable and Rupees 586 doubtful; the remainder viz. Rupees 966-5-1 being irrecoverable, sanction has been granted for writing it off the accounts.

187. Inclusive of the cash balance of Rupees 2,649 in hand at the beginning of the fasli, the receipts amounted to Rupees 14,187, deducting from which the expenditure, viz., 7,007, there remained a cash balance of Rupees 7,180 at credit at the end of the fasli.

Items.	Fasli 1281. Rs.	Fasli 1282. Rs.
1. Peishcush and assessment...	3,676	3,523
2. Maramut expenditure ...	1,299	30
3. Establishment charges ...	327	596
4. Paid in satisfaction of a decree	3,391	.....
5. Other charges	3,462	2,858
Total ..	12,155	7,007

188. The expenditure was Rupees 5,148 less than in the preceding year, chiefly due to larger expenditure on Public Works in Fasli 1281 and to a large payment in satisfaction of a decree in that year.

189. The *maramut* expenditure was trifling, Rupees 30 only, all the Irrigation Works having been put in order during the previous fasli.

190. No debts are due by or to the Estate.

191. *Singampatti.*—The extent of Ryotwari land under cultivation in this Estate for Fasli 1282 showed an increase of 383 acres, the increase of revenue however being only Rupees 94. It would have been larger, but for a remission of 2½ per cent. on the beriz of wet crops, granted in consideration of the fall in the price of paddy.

	Acres.	Rs.
Fasli 1281	1,757	16,139
„ 1282	2,140	16,233
	+ 383	+ 94

192. The total current demand including sundry items is also less than that of the previous year, partly owing to the remission above referred to and partly owing to the prohibition to fell trees in the reserved forests on the Hills, pending arrangements to be made for renting them out.

193. The demand, both arrears and current, amounted to Rupees 29,186, of which Rupees 26,250 were collected within the fasli, leaving a balance at the close of Rupees 2,936, reduced by subsequent collections up to the end of August 1873 to Rupees 1,760.

194. The receipts, including the closing balance to credit at the end of Fasli 1281, amounted to Rupees 34,189 and the expenditure to Rupees 27,783, leaving a balance of Rupees 6,406 in favor of the Estate at the close of the fasli.

	Fasli 1281. Rs.	Fasli 1282. Rs.
Establishment and Saderward including Forest debts ...	2,896	2,583
Maramut	7,135	7,928
Government demand	9,040	8,996
Payment of debts...	4,023	.....
Price of house at Tinnevelly..	.....	4,256
Other charges	3,533	4,020
Total...	26,627	27,783

195. Details of expenditure are given in the margin. Rupees 7,928 were spent on the repair of Irrigation Channels and Tanks, the results of which are already apparent, nearly 200 acres having been brought under second crop cultivation.

196. The Estate had nothing to pay in the shape of debt. A small sum

of Rupees 66 due to the Estate in Fasli 1281 remained uncollected. The Collector has been requested to explain the cause.

197. *Urkad.*—This Zemindari came under the management of the Court of Wards at the beginning of the Fasli 1282, during which *Puttas* and *Muchilikas* were issued for the first time. There was some difficulty in introducing them, because they contained cesses which the ryots wished to have remitted, but which the Collector has reported to be customary and to have been recently ordered by the District Courts to be consolidated. The Court have called for a short report on the character and incidence of these cesses.

G. O., dated 2nd July 1872, No. 1,025.

198. Owing to the confused state of the Zemindari Accounts the revenue of the past year could not be correctly ascertained for purposes of comparison. The revenue during the current year was Rupees 44,426, and the arrears due at the beginning of the year amounted to Rupees 24,785. Out of the total demand, viz., Rupees 69,211, Rupees 39,897 were collected within the fasli, leaving a balance of Rupees 29,314, reduced by subsequent collections to Rupees 16,726, on 1st September last. Of this balance, Rupees 6,156-11-3 are irrecoverable. Most of the items of which this sum is composed are disbursements irregularly shown in the accounts as arrears during the administration of the late Zemindar. Remission of the amount has been sanctioned by the Court.

199. Including the balance to the credit of the Estate at the beginning of the fasli under report, the receipts amounted to Rupees 43,677. Deducting from this the expenditure during the year which amounted to Rupees 43,626, there remained a balance of Rupees 51 in favor of the Estate.

200. The debts due by the Estate amounted to Rupees 59,173 inclusive of interest up to the close of Fasli 1282. Of this sum Rupees 11,776 were paid, leaving an unliquidated balance of Rupees 47,397.

	Rs.
On bonds...	31,487
As per accounts	15,910
Total...	47,397

201. The debts due to the Estate amounted to Rupees 2,267, of which only Rupees 80 were realized during the year. The Collector has been requested to report what steps have been adopted to collect the outstandings. The above sum is exclusive of a debt of Rupees 27,500, for which a Coffee Estate is held by the Zemindar on usufructory mortgage.

202. *Urkad Partible Estate.*—In Fasli 1281 the Partible Estate under management consisted of a 4th share in certain ryotwari lands belonging to Jagaviraraama Seturoyer and Sivanananja Perumal Seturoyer, sons of a late Zemindar of Urkad. The former having attained his majority during the fasli under notice, his share was made over to him. In place of it, however, another share has subsequently come under management in consequence of the last Zemindar of Urkad having died, leaving a minor son who is now a ward of the Court. The share which belonged to Muthuramalinga Seturoyer, a deceased minor, continued as in the previous year in deposit, pending settlement by the Civil Courts of certain disputes regarding the number of shares into which it should be divided. There were thus three out of five shares under the management of the Court during Fasli 1282.

203. The entire demand, including arrears, was Rupees 3,401, of which Rupees 1,713 were collected within the fasli and Rupees 694 subsequently.

	Rs.	A.	P.
Sivanananja Perumal's	16,004	0	9
Minor Zemindar	12,649	3	8
Deposit share	17,307	11	1
Total...	45,960	15	6

	Government Securities.	Cash.
	Rs.	Rs.
Sivanananja Parumal... ...	11,250	3,649
Minor Zemindar	11,000	1,171
Deposit share	10,800	5,756
Total...	33,050	10,576

This includes also certain sums belonging to the sharers who attained their majority, and the Court are in correspondence with the Collector about its division.

204. Including the balance to the credit of the Estate at the end of Fasli 1281, the receipts amounted to Rupees 45,961 of which Rupees 2,335 were expended during the year, and a balance of Rupees 43,626 remained at credit. Of this balance, Rupees 33,050 were in Government securities and the rest in cash.

205. The debts due by the Estate amounted to Rupees 40,429, the whole of this sum being owed by one sharer only, viz., Sivanananja Perumal Seturayer. No portion of this liability was liquidated during the year, and the Collector has been requested to explain the reason.

206. The debts due to the Estate amounted to Rupees 7,433 as shown below:—

	On Razinamahs.			On Bonds.		
	Rs.	A.	P.	Rs.	A.	P.
Sivanananja Perumal's share	907	5	4	4,174	13	9
Minor Zemindar's share	907	5	4	270	14	6
Deposit share	907	5	4	270	14	6

Suits are about to be filed by one of the shareholders, Jagaviraraama, for the recovery of the debts due to the Estate.

207. *Ettiapuram.*—A large increase is shown under cultivation in this Estate. Much of the increase, however, is nominal being due to the inclusion of Home-farm lands under *Ayen*, the revenue of which in Fasli 1281 was shown under extra revenue. The total current demand was Rupees 2,84,637 against Rupees 2,82,785 for the previous year. The increase is due partly to the repair of irrigation works and the consequent increase in *Fasaljasti* and *Tervajasti* and partly to the stimulus given to cultivation by the abolition of the system of demanding *Nuzzurs* or presents when application for lands were made. The increase would have been larger had it not been for the reduction of garden rates which in justice to ryots was called for. All lands under wells dug subsequent to the introduction of the Rent Recovery Act were brought to the head of Dry, the wells being treated as private wells, and lands under wells deficient in water or containing salt-water were similarly treated. This occasioned a reduction of about Rupees 2,000.

	Extent. Acres.	Assessment. Rs.
Fasli 1281	2,25,372	2,27,922
„ 1282	2,34,338	2,52,576
	+ 8,966	+ 24,654

208. The entire demand, current and arrears, amounted to Rupees 4,58,052 of which Rupees 2,94,947 were collected within the year, and Rupees 68,353 written off as irrecoverable, leaving a balance of Rupees 94,752 uncollected at the end of the fasli, reduced however by subsequent collections up to August 1873 to Rupees

of Rupees 66 due to the Estate in Fasli 1281 remained uncollected. The Collector has been requested to explain the cause.

197. *Urkad.*—This Zemindari came under the management of the Court of Wards at the beginning of the Fasli 1282, during which *Puttas* and *Muchilikas* were issued for the first time. There was some difficulty in introducing them, because they contained cesses which the ryots wished to have remitted, but which the Collector has reported to be customary and to have been recently ordered by the District Courts to be consolidated. The Court have called for a short report on the character and incidence of these cesses.

G. O., dated 2nd July 1872, No. 1,025.

198. Owing to the confused state of the Zemindari Accounts the revenue of the past year could not be correctly ascertained for purposes of comparison. The revenue during the current year was Rupees 44,426, and the arrears due at the beginning of the year amounted to Rupees 24,785. Out of the total demand, viz., Rupees 69,211, Rupees 39,897 were collected within the fasli, leaving a balance of Rupees 29,314, reduced by subsequent collections to Rupees 16,726, on 1st September last. Of this balance, Rupees 6,156-11-3 are irrecoverable. Most of the items of which this sum is composed are disbursements irregularly shown in the accounts as arrears during the administration of the late Zemindar. Remission of the amount has been sanctioned by the Court.

199. Including the balance to the credit of the Estate at the beginning of the fasli under report, the receipts amounted to Rupees 43,677. Deducting from this the expenditure during the year which amounted to Rupees 43,626, there remained a balance of Rupees 51 in favor of the Estate.

200. The debts due by the Estate amounted to Rupees 59,173 inclusive of interest up to the close of Fasli 1282. Of this sum Rupees 11,776 were paid, leaving an unliquidated balance of Rupees 47,397.

	Rs.
On bonds...	31,487
As per accounts	15,910
Total...	47,397

201. The debts due to the Estate amounted to Rupees 2,267, of which only Rupees 80 were realized during the year. The Collector has been requested to report what steps have been adopted to collect the outstandings. The above sum is exclusive of a debt of Rupees 27,500, for which a Coffee Estate is held by the Zemindar on usufructory mortgage.

202. *Urkad Partible Estate.*—In Fasli 1281 the Partible Estate under management consisted of a 4th share in certain ryotwari lands belonging to Jagaviraraama Seturoyer and Sivanananja Perumal Seturoyer, sons of a late Zemindar of Urkad. The former having attained his majority during the fasli under notice, his share was made over to him. In place of it, however, another share has subsequently come under management in consequence of the last Zemindar of Urkad having died, leaving a minor son who is now a ward of the Court. The share which belonged to Muthuramalinga Seturoyer, a deceased minor, continued as in the previous year in deposit, pending settlement by the Civil Courts of certain disputes regarding the number of shares into which it should be divided. There were thus three out of five shares under the management of the Court during Fasli 1282.

203. The entire demand, including arrears, was Rupees 3,401, of which Rupees 1,713 were collected within the fasli and Rupees 694 subsequently.

	Rs.	A.	P.
Sivanananja Perumal's	16,004	0	9
Minor Zemindar	12,649	3	8
Deposit share	17,307	11	1
Total...	45,960	15	6

	Government Securities.	Cash.
	Rs.	Rs.
Sivanananja Parumal... ...	11,250	3,649
Minor Zemindar	11,000	1,171
Deposit share	10,800	5,756
Total...	33,050	10,576

This includes also certain sums belonging to the sharers who attained their majority, and the Court are in correspondence with the Collector about its division.

204. Including the balance to the credit of the Estate at the end of Fasli 1281, the receipts amounted to Rupees 45,961 of which Rupees 2,335 were expended during the year, and a balance of Rupees 43,626 remained at credit. Of this balance, Rupees 33,050 were in Government securities and the rest in cash.

205. The debts due by the Estate amounted to Rupees 40,429, the whole of this sum being owed by one sharer only, viz., Sivanananja Perumal Seturayer. No portion of this liability was liquidated during the year, and the Collector has been requested to explain the reason.

206. The debts due to the Estate amounted to Rupees 7,433 as shown below:—

	On Razinamahs.			On Bonds.		
	Rs.	A.	P.	Rs.	A.	P.
Sivanananja Perumal's share	907	5	4	4,174	13	9
Minor Zemindar's share	907	5	4	270	14	6
Deposit share	907	5	4	270	14	6

Suits are about to be filed by one of the shareholders, Jagaviraraama, for the recovery of the debts due to the Estate.

207. *Ettiapuram.*—A large increase is shown under cultivation in this Estate. Much of the increase, however, is nominal being due to the inclusion of Home-farm lands under *Ayen*, the revenue of which in Fasli 1281 was shown under extra revenue. The total current demand was Rupees 2,84,637 against Rupees 2,82,785 for the previous year. The increase is due partly to the repair of irrigation works and the consequent increase in *Fasaljasti* and *Tervajasti* and partly to the stimulus given to cultivation by the abolition of the system of demanding *Nuzzurs* or presents when application for lands were made. The increase would have been larger had it not been for the reduction of garden rates which in justice to ryots was called for. All lands under wells dug subsequent to the introduction of the Rent Recovery Act were brought to the head of Dry, the wells being treated as private wells, and lands under wells deficient in water or containing salt-water were similarly treated. This occasioned a reduction of about Rupees 2,000.

	Extent. Acres.	Assessment. Rs.
Fasli 1281	2,25,372	2,27,922
„ 1282	2,34,338	2,52,576
	+ 8,966	+ 24,654

208. The entire demand, current and arrears, amounted to Rupees 4,58,052 of which Rupees 2,94,947 were collected within the year, and Rupees 68,353 written off as irrecoverable, leaving a balance of Rupees 94,752 uncollected at the end of the fasli, reduced however by subsequent collections up to August 1873 to Rupees

88,896. Of this sum Rupees 70,181 are recoverable; the remainder is irrecoverable and has therefore been written off the accounts under the Court's orders.

209. Including the closing balance of Fasli 1281, the total receipts amounted to Rupees 4,56,830, and the charges to Rupees 2,06,294, leaving a surplus of Rupees 2,50,536 of which Rs. 1,79,500 were in Government Securities and the remainder in cash. The charges for Fasli 1282 were Rupees 37,546 less than in the preceding year as shown in the margin. The decrease was due chiefly (1) to the fact of the home-farm lands having been rented out in Fasli 1282; (2) to a reduction in payments on account of ready-money grants to Inamdars, the cause of which however is not explained; (3) to an erroneous entry in Fasli 1281 under charges, of the price of cotton sold; (4) to the fact of the tour expenses of the Zemindar being charged to the preceding year; and (5) to the smaller amount of payments for debts.

	Fasli 1281.	Fasli 1282.
	Rs.	Rs.
Establishment and Saderward	25,450	20,762
Maramut	7,407	14,518
Government demand ...	1,03,936	1,05,078
Maintenance fees of minors	31,324	26,062
Allowance to other members	7,061	7,228
Cost of purchasing Government Securities ...	7,784	7,512
Ready money grants ...	14,191	4,819
Do. to Pagodas and Chuttrums	12,968	12,359
Payment of debts	7,362	744
Price of Cotton and grain sold	8,028	.....
Tour of Zemindar	4,031	.....
Home Farm expenses ...	5,747	.....
Other charges...	8,554	7,212
Total...	2,43,840	2,06,294
Decrease...	.....	37,546

210. Of the total expenditure on Public Works, Rupees 5,176 were laid out on Irrigation works, Rupees 6,484 on Buildings, and Rupees 745 on Roads, the remainder being the cost of the establishment. The outlay on roads is recoverable from the Local Fund Board of the Tinnevelly Circle.

211. The debts due to the Estate are shown in the margin. These items are inclusive of interest up to the end of Fasli 1282. A suit has been filed in the Court for the recovery of the amount due on a bond for Rupees 23,000. A small sum of Rupees 579-7-5 is due by the Estate; the reason for its not having been liquidated has not been stated by the Collector.

	Rs.	A.	P.
On Deeds and Rajanamahs ...	13,544	11	8
On Bonds	46,700	13	10
As per accounts	795	0	0
Total...	61,040	9	6

212. The work of surveying the Estate was commenced during the year and forty-four villages embracing an area of fifty-two square miles have been surveyed at a cost of Rupees 46-12-7 per square mile, or 1 Anna and 2 Pies per acre.

213. Coimbatore.—The Estates under management in the Coimbatore District were Samattur and Kottampatti, both of which belong to the same proprietor. They consist of thirteen villages with a population of 6,355.

214. All the villages are under ryotwari settlement. The extent and assessment of lands under cultivation were the same as in the preceding year, though the total current demand declined by Rupees 308. This was owing to the Road-cess having been collected at ½

	Rs.
Fasli 1281.	10,281
„ 1282.	9,973
	308

an Anna in the Rupee instead of at 1 Anna as erroneously collected in Fasli 1281, and to the abatement in the rent of the home farm lands, in consideration of the permission given by the lessee for the minor proprietor's cattle to graze on them.

215. The entire demand, including arrears, borne on the Accounts was Rupees 11,090. Of this, a sum of Rupees 135 was remitted in consideration of the excess collections made on account of Road-cess in Fasli 1281, and Rupees 10,398 were collected leaving a balance of Rupees 557.

	Rs.
Arrears	1,117
Current demand	9,973
Total...	11,090

216. The receipts of the year from all sources are entered at Rupees 11,475. To this, however, must be added the interest on Government Securities realized by the Court, amounting to Rupees 223, which raise the total income to Rupees 11,698. This income is in advance of that of Fasli 1281 by Rupees 1,265. The increase was mainly the result of the prompt collection of revenue.

	Rs.
Fasli 1281.	10,433
„ 1282.	11,698
Increase...	1,265

217. The expenditure was Rupees 8,818 against Rupees 11,748 in the preceding year. No outlay had to be incurred during the year on the repair of irrigation works, while Rupees 3,045 were expended on this account in Fasli 1281, when there were also special charges for the purchase of a pony and bull for the use of the minor, and of Government Securities, which did not recur in the fasli under review.

218. Deducting the total charges above specified from the receipts, the surplus left was Rupees 2,880, including the cash with the Court of Wards. Adding to this, the cash balance of the preceding year, viz., Rupees 8,417, the total balance at credit was Rupees 11,297 consisting of Government Securities, and cash as noted in the margin.

	Rs.
Receipts	11,698
Charges	8,818
Total...	2,880

Government Securities with Court of Wards	5,000	
Cash with Do	222	
		5,222
Cash with Collector		6,075
Total...		11,297

219. The Estate has no debts to pay. On the other hand Rupees 926 were due to it, including interest up to the end of the fasli. Of this sum, Rupees 128 were collected, and Rupees 311 written off under the Court's orders as irrecoverable, leaving a balance of Rupees 486, due from the individuals marginally specified. The Collector has reported that Seerunga Chetty admits the execution of the bond by which the amount is secured, but denies having received the money and that he is not likely to pay unless sued in Court. He has promised a further report on the subject which is awaited.

	Rs.	A.	P.
Gumastah Kristna Rau...	48	8	6
Seerunga Chetty	437	11	1
Total...	486	3	7

220. MALABAR.—The Estates under the Court's charge in Malabar were Nellalum and Kavalpara. The charge of the latter Estate was assumed in the early part of the year on behalf of a female minor, Parvaty, aged seven years, under Orders of Government, dated 9th August 1872, No. 1,187.

221. *Nellalum.*—The proprietor of Nellalum attained his majority so far back as October 1871. Nevertheless, the charge of his Estate was retained by the Court owing to his intellectual backwardness and his own desire for the continuance of their management. The Collector having recently reported an improvement in his capacity for managing his affairs, and recommended the transfer of the Estate to him, sanction was accorded in Proceedings, dated 10th February 1874, No. 278.

222. The land revenue demand of the Estate for the year was settled at Rupees 7,000, a sum very little less than that for Fasli 1281. The arrears amounted to Rupees 6,576, and the total demand including arrears was Rupees 13,576.

	Rs.
Fasli 1281	7,145
„ 1282	7,000
Decrease ...	145

223. The collections were unsatisfactory and amounted only to Rupees 5,375, leaving a balance of Rupees 8,201. It is explained that Rupees 3,725 of this amount is the assessment payable by lessees direct to Government, the collection of which has been postponed owing to the losses sustained by the cultivators.

Court's Procs., dated 25th April 1873, No. 2,511.

224. Deducting this last mentioned sum, the balance of rent due to the Estate was Rupees 4,476, of which Rupees 706 were collected up to 31st October 1873, and Rupees 1,683 are stated not to be likely to be recovered, being the amount due by one Mr. Alfred Wright who has become an insolvent.

225. According to the Financial Return, the total receipts were Rupees 6,443 and the charges Rupees 3,511. The corresponding figures for Fasli 1281 were Rupees 7,223 and 4,059, respectively. The decrease in the receipts as well as charges is nominal, being due to the respite allowed to coffee planters for paying up Government assessment, which, though payable direct to Government is both credited and debited in the Estate Accounts to preserve a complete record of the estate transactions. Excluding Government assessment from the accounts, the transactions show an increase in the charges, and a slight decrease under receipts. The former is due to the payment of premium, &c., on Government Promissory notes purchased and the latter to the exclusion from the accounts in Fasli 1282 of the income from the home-farm lands, which under the Court's orders had been made over to the Ward, and to the fact that no arrears of interest were drawn in Fasli 1282 as was done in Fasli 1281. It must be observed that the decrease in the receipts would have been much larger, were it not for an advance (Rupees 453) received during the year on account of land newly leased out.

	Receipts. Rs.	Charges. Rs.
Fasli 1281	4,382	1,193
„ 1282	4,326	1,394
Increase		201
Decrease	56	...

226. The Estate has no debts to pay, nor are any due to it.

227. When the Estate was taken under management the annual revenue was only Rupees 380 at the time of its transfer to the proprietor. It was no less than Rupees 3,690 and there was also an accumulation of Rupees 20,000 in cash and securities.

228. *Kavalpara.*—The settled demand of this Estate was Rupees 27,444, or including arrears, Rupees 30,127. The collections were very fair and amounted in all to Rupees 25,760. Of this sum, however, Rupees 6,000 is the estimated value of paddy on hand.

229. When the Estate came under management, there was nothing to its credit and business had to be started with a loan from Government who sanctioned an advance of Rupees 5,000. Of this Rupees 1,000 were drawn during the fasli under notice, and the remainder after its close. The Court hope to be able to return the whole amount before the expiration of Fasli 1283.

230. During the two-and-a-half months the Estate has been under the management of the Court, the receipts of the Estate including Land Revenue collections, the Malikana* allowance granted by Government and other sundry items, amounted to Rupees 28,335, and the charges to Rupees 18,752. The surplus was thus Rupees 9,583, 6,000 Rupees of this sum being the estimated value of paddy on hand. This result is gratifying considering the very impoverished state in which the property came under the Court's charge.

*An allowance given by Government in lieu of the assumed rent of the country formerly assigned to the parties who had regal claims over it.—Collector's letter, dated 27th June 1848, No. 64.

231. The receipts given in the foregoing paragraph do not include those derived from the property of the minor proprietor situated within the Cochin Territory.

232. The debts due by the Estate are entered at Rupees 66,322. No payments towards their liquidation were made during the year.

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233. The usual Statement showing in one view the financial position of the several Estates is subjoined—

Financial Statement of Receipts and Charges of the several Estates.

Districts.	Names of the Estates.	Balance at the beginning of the Fasli.	Income during the year.	Total.	Expenditure during the year.	Balance. In Government paper.	Balance. In Cash.	Balance. Total.	Debt due to the Estate at the end of fasli.	Debt due by the Estate at the end of fasli.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ganjam	Purla Kimedy	16,19,834	4,06,218	20,26,052	2,79,242	13,53,200	3,93,610	17,46,810	...	...
	Jalantra	82,978	29,391	1,12,369	15,963	69,200	27,207	96,407	...	...
	Barwah	21,748	20,886	42,634	30,366	10,500	1,768	12,268	...	...
	Seerghur	...	3,761	3,761	1,013	...	2,748	2,748	...	13,970
Vizagapatam	Rewada	2,797	7,104	9,901	6,539	2,700	662	3,362	4,391	...
	Salur	9,016	83,045	92,061	79,623	...	12,433	12,433	...	1,10,841
	Meringhy	82,017	49,736	1,31,753	38,970	70,500	22,283	92,783	1,21,303	...
Godavery	Nallamillipadu	581	758	1,339	534	...	805	805	...	...
	Kapeleswarapuram *cum*	20,222	13,853	34,074	17,470	...	16,604	16,604	180	7,001
	Kesenakurru	1,681	12,608	14,289	12,642	...	1,647	1,647	...	...
Nellore	Chundi	50,652	47,997	98,649	46,420	40,000	12,229	52,229	2,736	...
Chingleput	Irungadukotta *cum*	17,433	5,186	22,619	3,525	13,600	5,494	19,094	...	...
North Arcot	Lattur	3,19,369	1,78,081	4,97,450	1,65,859	1,78,400	1,53,191	3,31,591	52,717	...
	Arnee	3,735	27,769	31,504	21,912	...	9,592	9,592	...	...
	Naraganti	1,031	2,328	3,359	2,232	1,000	127	1,127	...	...
Tanjore	Nonakad Tenpadi	125	8,742	8,867	8,010	...	857	857	1,659	5,200
	Agraharam	4,151	3,755	7,906	3,764	...	4,142	4,142	436	1,494
	Agharayarayangudi	13,693	47,941	61,634	49,233	...	12,401	12,401	6,806	11,651
	Shealli	14,718	7,939	22,657	7,170	9,000	6,487	15,487	3,912	1,539
Trichinopoly	Peramur	2,44,329	61,710	3,06,049	46,167	2,23,000	36,882	2,59,882	...	...
Madura	Bodinaikannr	1,33,937	49,749	1,83,686	28,642	1,06,500	48,544	1,55,044	...	...
	Guntamanaikanur	6,697	10,553	17,250	6,940	...	10,310	10,310	...	...
	Sandyur	6,887	10,494	17,381	6,213	...	11,168	11,168	13,749	...
	Oothappa Naiknur	79,117	6,55,003	7,34,120	3,78,343	...	3,55,777	3,55,777	No information given by Collector.	
	Ramnad									
Tinnevelly	Maniachi	2,649	11,538	14,187	7,007	...	7,180	7,180	...	...
	Singampatti	6,115	28,074	34,189	27,783	...	6,406	6,406	...	...
	Urkad Zemindari	575	43,102	43,677	43,626	...	51	51	2,187	4,,,97
	Urked partible property	37,327	8,634	45,961	2,335	33,050	10,576	43,626	7,439	40,439
	Ettiapuram	1,37,683	3,19,147	4,56,830	2,06,294	1,79,500	71,036	2,50,536	61,041	579
Coimbatore	Samattur *cum*	8,417	11,698	20,115	8,818	5,000	6,297	11,297	486	...
	Kottampatti									
Malabar	Nelialum	17,621	6,443	24,064	3,511	16,300	4,253	20,553	...	...
	Kavalpara	...	28,335	28,335	18,752	...	9,583	9,583	...	56,822
	Total...	29,47,145	22,01,577	51,48,723	14,74,917	23,11,450	12,62,355	35,73,805	3,47,803	3,20,923

234. Subjoined is a comparative abstract showing the expenditure on Public Works in the several Estates during Faslis 1281 and 1282—

Districts.	Estates.	Fasli 1281. Agricultural works.	Fasli 1281. Buildings, communications, etc.	Fasli 1281. Total.	Fasli 1282. Agricultural works.	Fasli 1282. Buildings, communications, etc.	Fasli 1282. Total.	Remarks.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Ganjam	Purla Kimedy	23,336	25,894	49,230	20,525	31,709	52,234	* Rented out under stipulation that the existing works are to be maintained in good order by the lessee. Hence no outlay.
	Jalantra	2,323	281	2,609	1,766	282	2,048	
	Barwah	1,369	146	1,515	543	146	689	
	Seerghur	...	...	...	...	...	...	
Vizagapatam	Rewada	284	...	284	200	...	200	
	Salur	...	...	...	...	...	...	
	Meringhy	...	...	...	...	...	...	
Godavery	Nallamillipadu	...	...	...	...	...	...	† Consists almost wholly of dry lands, hence there was little scope for expenditure on irrigation works.
	Kapeleswarapuram *cum*	...	...	...	...	...	...	
	Kesenakurru	5,000	...	5,000	1,411	...	†1,411	
Nellore	Chundi	115	...	115	79	...	79	
Chingleput	Irungadukotta *cum*	33	...	33	23	...	23	
North Arcot	Lattur	...	...	...	...	...	...	
	Arnee	584	5,331	5,915	2,366	4,442	6,808	‡ Amount spent on Godavery embankment.
	Naraganti	1,580	...	1,580	710	...	710	
Tanjore	Nonakad Tenpadi	140	...	140	...	...	...	§ Consists of Ryotwar lands for which irrigation is provided at the cost of the State. The small repairs done are, apparently to field channels.
	Agraharam	...	...	...	...	...	...	
	Agharayarayangudi	...	...	...	...	...	...	
	Shealli	1,356	...	1,356	1,190	...	§1,190	
Trichinopoly	Peramur	...	722	722	...	425	425	
Madura	Bodinaikanur	735	...	735	904	283	1,187	
	Guntamanaikanur	14	226	240	...	30	30	
	Sandyur	...	...	...	433	...	...	
	Oothappa Naiknur	...	...	...	...	...	...	
	Ramnad	3,424	17,575	20,999	2,419	458	2,877	
Tinnevelly	Maniachi	1,239	60	1,299	30	...	30	
	Singampatti	6,755	380	7,135	7,863	63	7,926	
	Urkad Zemindari	...	...	...	170	183	§ 353	
	Urkad partible property	...	...	...	29	...	29	
	Ettiapuram	4,810	2,597	7,407	5,175	9,343	14,518	
Coimbatore	Samattur *cum*	3,045	...	3,045	...	...	...	
	Kottampatti							
Malabar	Nelialum	...	...	...	...	...	...	
	Kavalpara	...	...	...	...	617	617	
	Total...	56,147	53,342	1,09,359	45,833	47,981	93,819	

250. CHINGLEPUT—*Irungadukotta cum Littur.*—The minor proprietor, who is now more than sixteen years old, is reported to have made but little progress in his studies. The Collector has been requested to give a detailed account of the minor's studies in English and Vernacular, and state the cause of his failure. He has also been directed to see that the guardian, who is a Teacher in the school which the minor attends, assists him in his studies privately.

Strirama Mudduroyalu Naidu.

251. NORTH ARCOT—*Arnee.*—The minor Jaghiredar as well as his brother have been favorably reported on.

	YS.	M.	D.
1. Srinivasa Rao Saib,	17	1	6
2. Lutchmana Rao Saib,	14	10	10

252. *Naraganti.*—The minor proprietor, who is thirteen years old, is reported to be an intelligent lad, to have been regular in attendance at the Zillah-school, Chittoor, and to have made fair progress in his studies.

Venkatachellapathi Nayanivaru.

253. TANJORE—*Nonakad Tenpadi.*—The proprietor of this Estate, who having attained his majority entered on possession of his property subsequent to the close of the fasli is reported to have been well conducted, and to have made fair progress in his studies, though in the matter of attendance at school, he was somewhat irregular.

Govindasami Naick.

254. *Agraharam.*—There are three minors connected with this Estate, aged respectively 17-14 and 11. They all did well in their studies, especially the second, and all were well conducted.

1. Ramanuja Iyengar.
2. Kistna Iyengar.
3. Tiruvengadathaiyengar.

255. *Agharayarayangudi.*—The three minor proprietors of this Estate were studying at the Taluq school in Trivalur. Their attendance was regular, and excepting the eldest, whose progress was unsatisfactory, they did well. The conduct of all three has been good.

1. Alagasundram Pillay... ... ... 17 years.
2. Subbaroya Pillay ... ... 11 „
3. Nataraja Pillay ... ... 8 „

256. *Shealli.*—The elder of the two widows of the late proprietor, the heirs to the property, died during the year. The surviving heir, Sandanathani, is aged seventeen years. She is stated to know how to read and write Tamil a little. Her age and position prevent her being placed under tuition.

Sellathanni.

257. TRICHINOPOLY—*Peramur.*—The proprietor of the Estate, who is an idiot, was in sound health, and a son was born to him during the year, but he has not improved mentally.

Madhava Royer, 25 years of age.

258. MADURA—*Bodinaikanur.*—The minor proprietor of this Estate, who is fourteen years of age has been removed from the Anglo-Vernacular School to the Zillah School at Madura. He is also aided by a private Tutor and is reported by the Inspector of Schools, 5th Division, to have made fair progress in his studies. He is stated to be intelligent, though somewhat lazy and careless. His behaviour has been good.

Cumararaja Pandia Naick.

259. *Guntamanaikanur.*—The minor is six years old.

Terumala Guntama Condala.
Nagia Ramakistnasami Naick.

260. *Sandyur.*—The Proprietrix of this Estate is a widow, aged 51 years.

Ranee Gopalakristnammal.

261. *Oothappa Naikuar.*—The minor is fifteen years old. He is reading in the Zillah School at Madura, and is reported to have made satisfactory progress.

Tirumala Muthulinga Tambia Velliasami Oothapa Naick.

262. *Pudukad.*—The minor Zemindar Bhaskaraswami Setupati was only four years and eight months old at the end of Fasli 1282, and his younger brother two years and two months. The elder is reported to have commenced to study the first English book and picture book.

Thenakarasami Tevar.

263. TINNEVELLY—*Manjolai.*—The minor Zemindar Subramania Pandia Chokka Talaver, died on the 22nd May last, and his step-brother Subramania Talaver succeeded to the Estate. He is now twelve years old and has been ordered to reside at Palamcottah and attend school.

264. *Singampatti.*—The Court regret to observe that they have received an unfavorable account of the minor's progress. He is thirteen and a-half years old and will attain his majority in January 1878. The Collector has been directed to insist on the minor's not leaving Tinnevelly on any pretext whatever, without having previously obtained leave, and the Court hope that some improvement may be looked for.

Tennattupuli Nallakutti Siva Subramania Taver.

265. *Urkad Zemindari.*—The Court have received a favorable account of the minor proprietor of this Estate. He is thirteen years of age and is now at school at Ambasamudram where he is reported to have made creditable progress.

Kotilinga Scturoyer.

266. *Urkad Partible property.*—The Collector omitted to report on the progress made by the minor Sivanananja Perumal, who is sixteen years old. He has been requested to rectify the omission.

267. *Ettiapuram.*—The elder minor was educated at home and is reported to have made considerable progress in English and Tamil. The junior also made some progress in his studies.

1. Muttujagaviraram Kumara Ettapah Naick, age 16.
2. Venkateswara Ettappa Naick, age 14.

268. *Samatlur cum Kottampatti.*—The minor proprietor is not an intelligent lad. He is, however, well-behaved, has been regular in his attendance at school, and is stated to have made considerable progress compared with the preceding year.

Kolundasawmi Vanavaroya Counder, age 16 years.

250. CHINGLEPUT—*Irungadukotta cum Littur.*—The minor proprietor, who is now more than sixteen years old, is reported to have made but little progress in his studies. The Collector has been requested to give a detailed account of the minor's studies in English and Vernacular, and state the cause of his failure. He has also been directed to see that the guardian, who is a Teacher in the school which the minor attends, assists him in his studies privately.

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Nagia Ramakistnasami Naick.

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Ranee Gopalakristnammal.

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Kolundasawmi Vanavaroya Counder, age 16 years.

Linga Raja, age 20 years.

269. MALABAR—*Nelialum.*—The proprietor though dull and slow, is reported to be a well behaved and careful youth.

270. *Kavalpara.*—The minor was placed under a Native Tutor, there being no girls schools in Malabar suitable to her birth and position.

Parvathy Nethiyar, 7 years of age.

(True Extract.)

Acting Sub-Secretary.

To the Acting Secretary to Government, Revenue Department, with 6 Statements.

Copy to the Collector of Ganjam, with do.
" " of Vizagapatam, with do.
" " of Godavery District, with do.
" " of Nellore, with do.
" " of Chingleput, with do.
" " of North Arcot, with do.
" " of Tanjore, with do.
" " of Trichinopoly, with do.
" " of Madura, with do.
" " of Tinnevelly, with do.
" " of Coimbatore, with do.
" " of Malabar, with do.

Exd. G. A. Turton.

No. 3671

Received 13 Oct.

JULY.
No. 1,905.

Estates—of incapacitated proprietors under charge of Court of Wards during Fasli 1282.—Report on administration of—submitted to Government.

PROCEEDINGS, 22ND JULY 1874, No. 1,905.

COURT OF WARDS,
MADRAS.

No. 3666.
Revenue, dated 22 July 1874.

No. 1.—*Statement showing the number of Villages under the several modes of Settlement of the Estates under management of the Court of Wards, and the ages, etc., of the Minors in Fasli 1282.*

Districts.	Estates.	Number of Villages. Ryotwar.	Rented.	Amany.	Inam and Shrotriem.	Total.	Age of the Minor at the end of Fasli 1282. 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.
1	2	3	4	5	6	7	8	9	10
Ganjam	Purla Kimedy ...	494	4	...	391	889	43 0 0	1830	...
	Jalantra ...	59	2	...	31	92	13 1 8	1860	1878
	Barwah ...	2	2	...	...	4	19 7 24 / 19 0 0	1859	1871 / 1875
	Seerghur ...	5	18	...	15	38	16 0 0 / 11 2 3	1872	1880
	Total...	560	26	...	437	1,023	.....	.....	...
Vizagapatam	Rewada ...	2	...	...	1	3	11 8 10	1869	1879
	Salur ...	...	91	...	71	163	15 1 5	1869	1876
	Meringhy ...	...	50	...	33	83	5 4 25	1869	1886
	Total...	2	141	...	105	248	.....	.....	...
Godavery	Nallamillipada ...	1	...	...	...	1	16 0 0	1866	1875
	Kapeleswarapuramcum ...	1	...	...	...	1	11 0 0	1869	1880
	Kesonakurru ...	6	...	...	...	6			
	Total...	8	...	...	...	8	.....	.....	...
Nellore ...	Chundi ...	...	41	...	5	47	14 8 0 / 11 8 0	1871	1875
Chingleput.	Irungadukotta cum ...	...	...	1	...	1	16 6 0	1858	1875
	Lattur ...	...	...	1	...	1			
	Total...	...	...	2	...	2	.....	.....	...
North Arcot.	Arnee	137	3	...	51	191	17 1 6 / 14 10 10	1872	1874 / 1876
	Naraganti	58	...	...	11	69	12 9 0	1867	1878
	Total...	195	3	...	62	260	.....	.....	...
Tanjore ...	Nonakad Tenpadi ...	16	...	...	2	18	18 0 0	1869	1873
	Agraharam	6	...	...	...	6	17 0 0 / 14 0 0 / 11 0 0	1869	1874 / 1877 / 1880
	Agharayarayangudi ...	7	...	...	...	7	17 0 0 / 11 0 0 / 8 0 0	1869	1874 / 1880 / 1883
	Shealli	30	...	...	5	35	17 0 0	1870	...
	Total...	59	...	...	7	66	.....	.....	...
Trichinopoly...	Peramur	15	...	...	...	15	25 0 0	1868	...
Madura ...	Bodinaikanur ...	11	1	...	...	12	14 8 0	1863	1876
	Guntamanaikanur ...	21	...	...	1	22	6 5 0	1867	1885
	Sandyur	...	...	14	1	15	51 0 0	1871	...
	Oothappa Naikanur ...	3	...	...	1	4	15 0 0	1866	1876
	Ramnad	...	428½	912$\frac{3}{32}$	826$\frac{5}{32}$	2,167$\frac{1}{4}$	4 8 0 / 2 2 0	1873	1886
	Total...	35	429½	926$\frac{3}{32}$	829$\frac{5}{32}$	2,220$\frac{1}{4}$	.....	.....	...
Tinnevelly...	Maniachi	6	...	2	2	10	12 0 0	1866	1879
	Singampatti ...	1	...	...	...	1	13 6 0	1867	1878
	Urkad Zemindari ...	6	...	...	...	6	13 0 0 / 6 6 0	1872	1878
	Urkad Partible Property ...	...	...	...	...	...	16 0 0	1869	1875
	Ettiapuram	260	...	...	89	349	15 10 0 / 13 8 0	1872	1875
	Total...	273	...	2	91	366	.....	.....	...
Coimbatore.	Samattur cum ...	6	...	...	...	6	16 0 0	1866	1875
	Kottampatti ...	7	...	...	...	7			
	Total...	13	...	...	...	13	.....	.....	...
	Nelialum	...	...	...	...	...	20 0 0	1858	1871
	Kavalapara... ...	...	...	...	...	...	7 0 0	1873	1886
	Total ...	...	...	...	...	...	.....	.....	...
	Grand Total ...	1,191	610½	930$\frac{3}{32}$	1536$\frac{5}{32}$	4,268$\frac{1}{4}$	.....	.....	...

Linga Raja, age 20 years.

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1	2	3	4	5	6	7	8	9	10
Ganjam	Purla Kimedy ...	494	4	...	391	889	43 0 0	1830	...
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	Barwah ...	2	2	...	...	4	19 7 24 / 19 0 0	1859	1871 / 1875
	Seerghur ...	5	18	...	15	38	16 0 0 / 11 2 3	1872	1880
	Total...	560	26	...	437	1,023	.....	.....	...
Vizagapatam	Rewada ...	2	...	...	1	3	11 8 10	1869	1879
	Salur ...	...	91	...	71	163	15 1 5	1869	1876
	Meringhy ...	...	50	...	33	83	5 4 25	1869	1886
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Godavery	Nallamillipada ...	1	...	...	...	1	16 0 0	1866	1875
	Kapeleswarapuramcum ...	1	...	...	...	1	11 0 0	1869	1880
	Kesonakurru ...	6	...	...	...	6			
	Total...	8	...	...	...	8	.....	.....	...
Nellore ...	Chundi ...	...	41	...	5	47	14 8 0 / 11 8 0	1871	1875
Chingleput.	Irungadukotta cum ...	...	...	1	...	1	16 6 0	1858	1875
	Lattur ...	...	...	1	...	1			
	Total...	...	...	2	...	2	.....	.....	...
North Arcot.	Arnee	137	3	...	51	191	17 1 6 / 14 10 10	1872	1874 / 1876
	Naraganti	58	...	...	11	69	12 9 0	1867	1878
	Total...	195	3	...	62	260	.....	.....	...
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	Total...	59	...	...	7	66	.....	.....	...
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	Urkad Zemindari ...	6	...	...	...	6	13 0 0 / 6 6 0	1872	1878
	Urkad Partible Property ...	...	...	...	...	...	16 0 0	1869	1875
	Ettiapuram	260	...	...	89	349	15 10 0 / 13 8 0	1872	1875
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	Total...	13	...	...	...	13	.....	.....	...
	Nelialum	...	...	...	...	...	20 0 0	1858	1871
	Kavalapara... ...	...	...	...	...	...	7 0 0	1873	1886
	Total ...	...	...	...	...	...	.....	.....	...
	Grand Total ...	1,191	610½	930$\frac{3}{32}$	1536$\frac{5}{32}$	4,268$\frac{1}{4}$	.....	.....	...

No. 2.—*Statement of Cultivation and Settlement of Ryotwar Villages of the Estates under management for Fasli 12[illegible]2.*

Districts.	Estates.	Number of Villages.	Dry. Land	Dry. Assessment.	Wet. Land.	Wet. Assessment.	Garden. Land.	Garden. Assessment.	Total. Land.	Total. Assessment.	Fasal and Teerwajasti.	Total Assessment.	Deduct remissions.	Remaining net settlement.	Add ready money collections.	Grand Total.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
			ACRES.	Rs.	ACRES.	Rs.	ACRES.	Rs.	ACRES.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.
Ganjam ...	Purla Kimedy ...	494	44,[illegible]8	57,065	62,812	2,72,658	...	...	106,850	3,[illegible]0,723	...	3,29,723	4,471	3,25,252	...	3,25,252
	Jalantra ...	59	...	...	...	23,649	...	...	...	3,649	...	23,649	268	23,381	...	23,381
	Barwah ...	2	...	...	...	2,324	...	...	...	324	...	2,324	18	2,306	...	2,306
	Seerghur ...	5	...	...	...	458	...	...	...	58	...	458	...	458	...	458
	Total...	560	44,[illegible]88	57,065	62,812	2,99,089	...	...	106,850	3,5[illegible]154	...	3,56,154	4,757	3,51,397	...	3,51,397
Vizagapatam ...	Rewada ...	2	677	3,067	97	2,456	...	...	774	5,523	...	5,523	...	5,523	...	5,523
	Salur ...	These estates having been rented no particulars of cul														
	Meringhy ...															
	Total...	2	677	3,067	97	2,456	...	...	774	5,523	...	5,523	...	5,523	...	5,523
Godavery ...	Nallamillipada ...	1	98	544	...	...	...	...	98	544	...	544	14	530	...	530
	Kapeleswarapuram ...	1	1,958	15,410	...	...	...	...	1,958	15,410	...	15,410	141	15,269	...	15,269
	Kesenakurru ...	6	1,544	8,616	1,305	8,523	...	...	2,819	9,129	...	12,139	3,097	9,042	...	9,042
	Total...	8	3,565	24,570	1,305	8,523	...	...	4,870	28,093	...	28,093	3,252	24,841	...	24,841
Nellore	Chundi ...	31	18,600	19,282	2,673	14,426	...	...	16,363	33,708	389	34,097	...	33,572	11,537	45,109
Chinglepat ...	Trungadukotta *cum* ...	*1	526	812	198	537	...	...	724	1,[illegible]49	1	1,350	...	1,350	...	1,350
	Lattur ...	*1	3	2	450	2,141	...	...	453	2,[illegible]43	...	2,143	...	2,143	...	2,143
	Total...	[illegible]	[illegible]09	814	648	2,678	...	...	1,177	[illegible],492	1	3,493	...	3,493	...	3,493
North Arcot ...	Arnee ...	137	15,876	39,594	11,864	89,235	...	...	27,740	1,28,829	1,624	1,30,453	12,918	1,17,535	3,280	1,20,815
	Naraganti ...	58	4,409	8,374	947	9,584	...	...	5,356	17,958	1,954	19,9[illegible]2	3,037	16,875	4,791	21,666
	Total...	195	20,285	47,968	12,811	98,819	...	...	33,096	1,46,787	3,578	1,50,365	15,955	1,34,410	8,071	1,42,481
Tanjore	Nonakad Tenpadi ...	16	6	7	454	1,744	...	...	460	1,751	42	1,793	193	1,600	...	1,600
	Agraharam ...	6	14	14	218	1,066	...	...	232	1,080	3	1,083	52	1,031	98	1,698
	Agharayarayangudi ...	7	6	13	407	1,815	...	...	413	1,828	8	1,836	107	1,729	59	1,090
	Sheali ...	30	515	522	3,003	13,457	...	...	3,518	13,979	241	14,220	774	13,446	104	1,833
	Total...	59	541	556	4,082	18,082	...	...	4,623	18,638	294	18,932	1,126	17,806	896	14,342
Trichinopoly ...	Peramur ...	15	1,997	1,454	380	1,916	...	...	2,377	3,370	427	3,797	...	3,797	1,157	18,963
															56	3,853
Madura	Bodinaikanur ...	11	24,643	31,471	5,244	22,730	...	...	29,887	54,201	...	54,201	3,132	51,069	2,404	53,473
	Guntamanaikanur ...	21	32,653	45,512	426	832	...	...	33,079	46,344	...	46,344	4,691	41,653	2,012	43,665
	Sandyur ...	*14	4,577	5,953	411	1,977	...	...	4,988	7,930	214	8,144	707	7,437	1,790	9,227
	Oothappa Naiknur ...	3	5,963	7,553	279	598	...	...	6,242	8,151	191	8,342	386	7,956	889	8,845
	Ramnad ...	*912[illegible]	235,489	2,55,630	41,189	2,81,294	...	...	276,678	5,36,924	15,840	5,52,764	37,020	5,15,744	27,548	5,43,292
	Total...	961[illegible]	303,325	3,46,119	47,549	3,07,431	...	...	350,874	6,53,550	16,245	6,69,795	45,936	6,23,859	34,143	6,58,002
Tinnevelly ...	Maniachi ...	6	8,303	8,497	18	258	...	...	8,321	8,755	...	8,755	236	8,519	185	8,704
	Singampatti ...	1	703	246	1,437	15,987	...	...	2,140	16,233	1,394	17,627	2,151	15,476	6,756	22,232
	Urkad Zemindari ...	6	271	108	182	2,016	...	...	454	2,124	30	2,154	...	2,154	6,980	9,134
	Urkad Partible Property ...	...	220	119	146	1,505	...	...	356	1,624	...	1,624	...	1,624	307	1,931
	Ettiapuram ...	260	226,529	2,13,787	7,809	38,789	...	...	234,838	2,52,576	433	2,53,009	3,180	2,49,829	15,397	2,65,226
	Total...	273	236,026	2,22,757	9,593	58,555	...	...	245,618	2,81,312	1,857	2,83,169	5,567	2,77,602	29,625	3,07,227
Coimbatore ...	Samattur *cum* ...	6	2,598	2,898	...	...	140	310	2,738	3,208	...	3,208	92	3,116	12	3,128
	Kottampatti ...	7	3,870	4,828	...	...	80	222	3,950	5,050	...	5,050	9	5,041	5	5,046
	Total...	13	6,468	7,726	...	...	220	532	6,688	8,258	...	8,258	101	8,157	17	8,174
Malabar	Nelialum ...	These estates consist of Jenmom lands. No particulars of extent are reported														
	Kavalapara ...															
	Total...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Grand Total...	2,119[illegible]	631,141	7,31,378	141,949	8,06,975	220	532	773,310	15,33,885	22,791	15,61,676	77,219	14,84,457	84,606	15,69,063

* The villages marked with an asterisk are under *Amani*, *i. e.*, division of produce settlement and not Ryotwar, but Amani villages not brought into this statement for want of detailed information are the two in Maniachi in Tinnevelly particulars of cultivation having been given by Collectors, they have been entered in this statement. The only

No. 3.—*General Abstract of the whole Revenue Demand of the Estates under management for Fasli* 1282.

Districts.	Estates.	Land Revenue. Byotwar.	Village rent.	Amani or division of Produce.	Shrotriem Jodi.	Total.	Extra Revenue.	Grand Total.
1	2	3	4	5	6	7	8	9
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ganjam ...	Purla Kimedy	3,2[illegible]2	8,356	...	12,843	3,46,451	28,489	3,74,940
	Jalantra	23,[illegible]	80[illegible]	...	332	24,563	3,448	28,011
	Barwah	2,306	13,47[illegible]	...	...	15,781	635	16,416
	Seerghur	458	3,20[illegible]	407	1,030	5,099	2,172	7,271
	Total...	3,51,397	25,855	407	14,255	3,91,894	34,744	4,26,638
Vizagapatam.	Rewada	5,523	...	...	111	5,634	677	6,311
	Salur	...	83,822	...	...	83,822	11,809	95,631
	Meringhy	...	35,000	...	...	35,000	7,356	42,356
	Total...	5,523	1,18,822	...	111	1,24,456	19,842	1,44,298
Godavery.	Nallamillipadu ...	530	...	...	...	530	302	832
	Kapeleswarapuram *cum*...	15,[illegible]66	...	...	...	15,2[illegible]	5,434	20,703
	Kesenakurru ...	9,[illegible]2	...	...	[illegible]	[illegible]42	2,341	11,883
	Total...	24,[illegible]1	...	...	...	24,841	8,077	32,918
Nellore ...	Chundi	45,109	9,336	16	246	54,707	2,093	56,800
Chingleput.	Irungadukotta *cum* ...	...	...	1,350	...	1,350	129	1,479
	Lattur	...	...	2,143	...	2,143	240	2,383
	Total...	...	...	3,493	...	3,493	369	3,862
North Arcot.	Arnee	1,20,815	838	...	2,919	1,24,072	10,841	1,34,913
	Naraganti	21,666	...	...	391	22,057	2,561	24,618
	Total...	1,42,481	838	...	3,310	1,46,129	13,402	1,59,531
Tanjore ...	Nonakad Tenpadi ...	1,698	...	...	...	1,698	438	2,136
	Agraharam	1,090	...	...	...	1,090	1,082	2,172
	Agharayarayangudi ...	1,833	...	...	...	1,833	1,549	3,382
	Shealli	14,342	...	...	849	15,191	21,914	37,105
	Total...	18,963	...	...	849	19,812	24,983	44,795
Trichinopoly.	Peramur	3,853	...	...	...	3,853	3,819	7,672
Madura ...	Bodinaikanur ...	53,473	3,117	...	...	56,590	4,052	60,642
	Guntamanaikanur ...	43,665	...	...	...	43,665	2,685	46,350
	Sandyur	...	...	9,227	...	9,227	237	9,464
	Oothappa Naikanur ...	8,345	...	...	...	8,345	461	8,806
	Ramnad	...	1,23,106	5,43,292	51,811	7,18,209	22,633	7,40,842
	Total...	1,05,483	1,26,223	5,52,519	51,811	8,36,036	30,068	8,66,104
Tinnevelly	Maniachi	8,704	...	463	...	9,167	287	9,454
	Singampatti	22,232	769	...	...	23,001	586	23,587
	Urkad Zemindari ...	9,134	...	34,690	...	43,824	602	44,426
	Urkad Partible Property.	1,931	...	...	...	1,931	123	2,054
	Ettiapuram	2,65,226	...	...	12,194	2,77,420	7,217	2,84,637
	Total...	3,07,227	769	35,153	12,194	3,55,343	8,815	3,64,158
Coimbatore.	Samattur *cum* ...	3,128	...	1,182	...	4,310	125	4,435
	Kottampatti... ...	5,046	...	317	...	5,363	175	5,538
	Total...	8,174	...	1,499	...	9,673	300	9,973
Malabar ...	Nelialum	...	7,000	...	...	7,000	...	7,000
	Kavalapara	...	27,444	...	...	27,444	...	27,444
	Total...	...	34,444	...	...	34,444	...	34,444
	Grand Total...	10,13,051	8,15,767	5,93,087	82,776	20,04,681	1,46,512	21,51,193

No. 4.—*Statement showing the Demand, Collection, and Balance of the whole Revenue of the Estates under management for Fasli* 1282.

Districts.	Estates.	Demand for Fasli 1282. Arrears.	Current.	Total.	Collections for Fasli 1282. Arrears.	Current.	Total.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ganjam ...	Purla Kimedy	3,[illegible]99	3,74,940	[illegible]39	38[illegible]051	3,07,998	3,46,049
	Jalantra	8,[illegible]72	28,011	36,393	4,779	21,695	26,474
	Barwah	9,[illegible]41	16,416	26,350	9,707	6,134	15,841
	Seerghur	1,[illegible]97	7,271	8,368	345	3,416	3,761
	Total...	67,[illegible]32	4,26,638	4,93,660	52,882	3,39,243	3,92,125
Vizagapatam ...	Rewada	4,201	6,311	10,512	3,398	3,279	6,677
	Salur	33,775	95,631	1,29,106	11,427	62,419	73,846
	Meringhy	958	42,356	43,314	842	38,581	39,423
	Total...	38,934	1,44,298	1,83,232	15,667	1 04,279	1,19,946
Godavery ...	Nallamillipadu	...	832	832	...	756	756
	Kapeleswarapuram *cum* ...	...51	20,703	21,154	83	13,738	13,821
	Kesenakurru	11,412	11,033	22,795	1,023	8,707	9,730
	Total...	11,863	32,9[illegible]	44,781	1,106	23,201	24,3[illegible]7
Nellore ...	Chundi	†16,373	56,8[illegible]	73,173	4,155	43,257	47,412
Chingleput ...	Irungadukotta *cum* ...	3,323	1,479	2,802	1,009	521	1,530
	Lattur	1,382	2,383	3,765	1 382	1,636	3,018
	Total...	2,705	3,862	6,567	2,391	2,157	4,548
North Arcot ...	Arnee	2,66,887	1,34,913	4,01,8[illegible]0	86,662	1,08,465	1,45,127
	Naraganti	†14,957	24,618	39,575	9,360	18,409	27,769
	Total...	2,81,844	1,59,581	4,41,375	46,022	1,26,874	1,72,896
Tanjore ...	Nonakad Tenpadi ...	306	2,136	2,442	306	1,909	2,215
	Agraharam	1,296	2,172	3,468	1,296	2,172	3,468
	Agharayarayangudi ...	30	3,382	3,412	30	3,324	3,354
	Shealli	4,553	37,105	41,658	3,693	26,098	29,791
	Total...	6,185	44,795	50,980	5,325	33,503	38,828
Trichinopoly ...	Peramur	1,835	7,672	9,507	1,319	5,571	7,090
Madura ...	Bodinaikanur	23,906	60,642	84,548	22,535	28,125	50,660
	Guntamanaikanur ...	21,080	46,350	67,430	16,168	29,112	45,280
	Sandyur	3,528	9,464	12,992	3,278	7,182	10,460
	Oothappa Naikanur ...	3,825	8,806	12,631	3,051	6,797	9,848
	Ramnad	4,23,038	7,40,842	11,63 880	1,26,615	3,96,632	5,23,247
	Total...	4,75,377	8,66,104	13,41,481	1,71,647	4,67,848	6,39,495
Tinnevelly ...	Maniachi	† 8,565	9,454	13,019	1,088	7,607	8,695
	Singampatti	5,599	23,587	29,186	5,215	21,035	26,250
	Urkad Zemindari ...	24,785	44,426	69,211	11,985	27,912	39,897
	Urkad Partible Property...	‡1,372	* 2,029	3,401	822	891	1,713
	Ettiapuram	†1,73,415	2,84,637	4,58,052	35,298	2,59,649	2,94,947
	Total...	2,03,736	3,64,133	5,73,869	54,403	3,17,094	3,71,502
Coimbatore ...	Samattur *cum*	558	4,435	4,993	553	4,001	4,559
	Kottampatti	559	5,538	6,097	559	5,280	5,839
	Total...	1,117	9,973	11,090	1,117	9,281	10,398
Malabar ...	Nelialum	6,576	7,000	13,576	3,780	1,595	5,375
	Kavalpara	2,683	27,444	30,127	695	25,065	25,760
	Total...	9,259	34,444	43,703	4,475	26,660	31,135
	Grand Total...	11,21,250	21,51,168	32,72,418	3,60,714	14,98,968	18,59,682

* This figure differs from the entry in Statement No. 3. The Collector has been requested to explain it.
† These figures differ from the balances entered in last year's return. The figures now entered are correct, and are inclusive of certain sums originally incorrectly left out.
‡ As the Urkad Partible Property now under management is not wholly what it was last year, this figure differs from last year's entry.

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Statement showing the Demand, Collection, and Balance of the whole Revenue of the Estates under management for Fasli 1282.—(Concluded.)

Districts.	Estates.	Arrears remitted.	Balance to the close of Fasli 1282.			Subsequent collections and remissions.	Balance.
			Arrears.	Current.	Total.		
1	2	9	10	11	12	13	14
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ganjam ...	Purla Kimedy	7,788	1,860	66,942	68,802	51,052	17,750
	Jalantra	12	8,389	6,316	9,705	1,870	7,835
	Barwah		185	10,282	10,467	5,107	5,360
	Seerghur		752	3,855	4,607	595	4,012
	Total...	7,800	6,186	87,396	93,581	58,624	34,957
Vizagapatam ...	Rewada		803	8,033	8,835	578	8,257
	Salur		23,348	33,212	55,560	500	55,060
	Meringhy		116	3,775	8,891	650	8,241
	Total...		23,267	40,019	63,286	1,728	61,558
Godavery ...	Nallamillipadu		...	76	76	76	
	Kapeleswarapuram cum ...	80	...	6,965	6,965	2,814	4,151
	Kesenakurru	9,814	575	2,676	3,251	311	2,940
	Total...	10,182	575	9,717	10,292	3,125	7,167
Nellore ...	Chundi		12,918	13,543	25,761	4,184	21,577
Chingleput ...	Irungadukotta cum		...	...			
	Lattur		314	838	1,272	338	944
			...	747	747	631	116
	Total...		314	1,705	2,019	969	1,060
North Arcot ...	Arnee		2,90,225	26,445	3,16,673	17,678	2,98,995
	Naraganti		5,597	6,209	11,806	1,185	10,621
	Total...		2,95,822	32,657	2,28,479	18,863	2,49,616
Tanjore ...	Nonakad Tenpadi		...	227	227	227	...
	Agraharam		...	...	...	...	...
	Agharayarayengudi		...	58	58	58	...
	Shealli		860	11,007	11,867	544	11,323
	Total...		860	11,292	12,152	829	11,323
Trichinopoly ...	Poramur		816	2,101	2,417	1,678	539
Madura ...	Bodinaikanur	150	1,215	32,517	33,732	27,616	6,116
	Gantamanaikanur	2,295	2,617	17,238	19,855	16,293	8,562
	Sundyur	60	190	2,283	2,472	1,832	640
	Ouchappa Naikanur		774	2,009	2,783	1,697	1,086
	Rasinad		2,06,432	3,44,919	6,40,633	1,83,062	4,57,571
	Total...	2,511	3,01,219	3,98,256	6,99,475	2,30,300	4,69,175
Tinnevelly ...	Maniachi		1,552	1,847	3,399	630	2,779
	Sivagampatti	925	884	2,552	2,936	1,176	1,760
	Urkad Zemindari		13,800	16,514	29,814	12,588	16,726
	Urkad Portible Property ...		550	1,138	1,688	694	994
	Ettapuram	68,353	69,764	24,988	94,752	5,856	88,896
	Total...	69,278	85,050	47,039	1,32,089	20,934	1,11,155
Coimbatore ...	Samalcar cum						5
	Kottampathi						4
		64	...	370	370	365	
	Total...	71	...	187	187	183	9
	Current remitted.	135	...	557	557	548	
Malabar ...	Nelinium		...	...	...	...	7,495
	Kavalpara		2,796	5,405	8,201	706	4,037
	... ...		1,988	2,379	4,367	330	
	Total...		4,784	7,784	12,568	1,036	11,532
	Arrears ... 89,925					3,000	
	Current ... 135						9,79,665
	90,060		6,70,611	6,52,065	13,22,676		
	Grand Total...						

No. 5.—*Financial Statement of Receipts and Charges of the Estates under management for Fasli 1282.*

Districts.	Estates.	Amount at credit at the end of Fasli 1281.			Income in Fasli 1282.			Total of Columns 5 and 8.	Charges.			
		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.		Establishment and Saderward.	Maramut expenditure.	Government Demand.	
											Fixed Peishcush.	Assessment and Road Cess.
1	2	3	4	5	6	7	8	9	10	11	12	13
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ganjam	Purla Kimedy	3,58,434	12,61,400	16,19,834	3,46,049	60,1	4,06,218	20,26,053	23,801	52,234	83,030	21,025
	Jalantra	19,278	63,700	82,978	26,474	2,917	29,391	1,12,369	1,995	2,048	7,000	1,416
	Barwah	1,848	20,400	21,748	15,841	5,045	20,886	42,634	780	689	7,800	561
	Seerghur	...	...	...	3,761	...	3,761	3,761	591	...	...	82
	Total...	3,79,060	13,45,500	17,24,560	3,93,125	68,131	4,60,256	21,84,816	27,167	54,971	96,830	23,084
Vizagapatam ...	Rewada	* 97	2,700	2,797	6,677	* 427	7,104	9,901	19	200	3,846	190
	Salur	9,016	...	9,016	73,848	6,199	80,045	89,061	317	...	34,941	7,644
	Meringhy	*34,417	47,600	82,017	39,423	10,313	49,736	1,31,753	600	...	18,477	3,868
	Total...	43,530	50,300	93,830	1,19,946	19,939	1,39,885	2,33,715	1,746	200	57,264	11,702
Godavery	Nallamillipadu	581	...	581	756	2	758	1,339	...	...	203	28
	Kapeleswarapuram cum	20,222	...	20,222	13,821		13,852	34,074	1,449	1,411	8,778	796
	Kesenakurru	1,681	...	1,681	9,730	2,5	12,008	14,289	118	...	11,578	442
	Total...	22,484	...	22,484	24,307	2,911	27,218	49,702	1,567	91,411	20,559	1,266
Nellore	Chundi	*10,652	40,000	50,652	47,412	585	47,997	98,649	6,523	79	18,000	9,090
Chingleput.....	Irungadukotta cum Lattur... ...	4,833	12,600	17,433	4,548	638	5,186	22,619	361	23	614	104
North Arcot ...	Arnee	1,40,969	*1,78,400	3,19,369	1,45,127	32,954	1,78,081	4,97,450	12,267	5,806	6,000	17,283
	Naraganti	*3,735	...	3,735	27,769	...	27,769	31,504	2,213	710	7,250	2,459
	Total...	1,44,704	1,78,400	3,23,104	1,72,896	32,954	2,05,850	5,28,954	14,480	7,518	13,250	19,741
Tanjore	Nonakad Tenpadi	31	1,000	1,031	2,215	113	2,328	3,359	141	...	...	1,794
	Agraharam	125	...	125	3,468	5,274	8,742	8,867	132	...	...	1,307
	Agharayarayangudi	4,151	...	4,151	3,354	401	3,755	7,906	119	...	...	2,660
	Shealli	13,693	...	13,693	29,791	18,150	47,941	61,634	3,328	1,190	...	15,841
	Total...	* 18,000	1,000	19,000	38,828	23,938	62,766	81,766	3,723	1,190	...	21,602

* These were the correct balances. The entries in last year's return have been explained by the Collectors to be incorrect.

Financial Statement of Receipts and Charges of the Estates under management for Fasli 1282.—(Continued.)

Districts.	Estates.	Amount at credit at the end of Fasli 1281.			Income in Fasli 1282.			Total of Columns 5 and 8.	Charges.			
		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.		Establishment and Saderward.	Maramut expenditure.	Government Demand. Fixed Peishcush.	Government Demand. Assessment and Road Cess.
1	2	3	4	5	6	7	8	9	10	11	12	13
Trichinopoly	Peramur	Rs. 5,718	Rs. 9,000	Rs. 14,718	Rs. 7,090	Rs. 849	Rs. 7,939	Rs. 22,657	Rs. 470	Rs. 4	Rs. ...	Rs. 4,285
Madura	Bodinaikanur	52,539	1,81,800	2,44,339	50,6 0	11,050	[illegible]	3,06,049	1,929	1,187	14,577	3,327
	Guntamanaikanur	35,637	48,300	1,33,937	45,280	4,469	49,749	1,83,686	3,429	30	13,415	1,587
	Sandyur	6,697	...	6,697	10,460	93	10,553	17,250	745	433	3,697	444
	Oothappa Naikanur	6,687	...	6,687	9,848	646	10,494	17,381	431	...	2,584	425
	Ramnad	79,117	...	79,117	5,23,247	1,31,756	6,55,003	7,34,120	85,162	2,577	1,35,000	51,720
	Total	3,40,877	2,30,100	4,70,977	6,39,495	1,48,014	7,8[illegible]	12,68,[illegible]	[illegible]96	4,527	1,69,273	56,503
Tinnevelly	Manischi	2,649	...	2,649	8,695	2,843	11,538	14,[illegible]	59[illegible]	30	2,994	529
	Singampatti	6,115	...	6,115	26,250	1,824	28,074	34,189	2,68[illegible]	7,928	8,008	988
	Urkad Zemindari	575	...	575	39,897	3,205	43,102	43,677	1,471	353	13,213	443
	Urkad Partible Property	* 5,027	32,300	37,327	1,713	6,921	8,634	45,961	385	29	...	1,348
	Ettiapuram	† 58,183	79,500	1,37,683	2,94,917	24,200	3,19,147	4,56,830	20,762	[illegible],518	88,428	16,650
	Total	72,549	1,11,800	1,84,349	3,71,502	38,993	4,10,495	5,94,844	25,797	22,858	1,12,642	19,958
Coimbatore	Samattur *cum* Kottampatti	3,417	5,000	8 417	10,393	1,300	11,698	20,115	683	...	3,544	1,420
Malabar	Nellalum	7,421	10,200	17,621	5,37[illegible]	1,068	6,443	24,064	81	...	...	2,117
	Kavalpara	...	...	...	25,760	2,575	28,335	28,335	3,726	617	...	3,619
	Total	7,421	10,200	17,621	31,135	3,643	34,778	52,399	3,810	617	...	5,736
	Grand Total	9,53,245	19,93,9[illegible]	29,47,145	18,59,682	3,41,895	22,01,577	51,48,722	1,81,023	93,819	4,91,676	1,74,491

* The Urkad partible property under management in Fasli 1282 was not the same as that under management in Fasli 1281. Hence there is a difference between the cash balance brought forward in this return and that entered in the return for last year.

† This was the correct balance. The entry in last year's return has been explained by the Collector to be incorrect.

Financial Statement of Receipts and Charges of the Estates under management for Fasli 1282.—(Continued.)

Districts.	Estates.	Charges.—(Concluded.)						Total Charges.	Percentage of Establishment and Saderward on collections.	Balance to the credit of the Estates.			Difference between Columns 5 and 24.	
		Government commission for the management.	Total management and Peishcush.	Maintenance and education of the Minors.	Allowance for the other members of the family.	Payment of debts.	Other miscellaneous disbursements.			In Government Paper.	In Cash.	Total.	Increase.	Decrease.
		14	15	16	17	18	19	20	21	22	23	24	25	26
Ganjam	Purla Kimedy	Rs. 4,168	Rs. 1,68,258	Rs. 26,532	Rs. 5,906	Rs. ...	Rs. 63,546	Rs. 2,79,242	Rs. A. P. 6 14 0	Rs. 13,53,200	Rs. 3,93,610	Rs. 17,46,819	Rs. 1,26,976	Rs. ...
	Jalantra	308	12,767	1,550	...	...	1 645	15,962	7 8 7	69 200	27,207	96,407	13,429	...
	Barwah	119	9,949	1,415	...	458	18,514	30,326	4 14 9	10,500	1 768	12,268	...	9,480
	Seerghur	...	673	...	...	...	340	1,[illegible]3	15 11 6	...	2,74[illegible]	2,743	2,743	...
	Total	4,595	2,00,647	29,497	5,906	458	84,075	3,26,583	.....	14 [illegible],900	4,25,[illegible]23	18,58,233	1,43,153	9,480
Vizagapatam	Rewada	103	4,537	650	26	...	1,326	6,339	[illegible] 15 8	2,700	662	3,362	565	...
	Salur	1,111	41,613	4,800	15,113	12,851	2,216	79,623	3 ...	...	12,438	12,438	3,422	...
	Meringhy	603	28,548	7,260	1,[illegible]	...	6,362	38,970	1 8 5	70,500	22,283	92,783	10,766	...
	Total	1,816	72,728	12,710	16,939	12,851	9,904	1,25,132	.....	73,200	35,383	1,08,583	14,753	...
Godavery	Nellamillipadu	11	242	180	110	...	2	534	.....	...	805	805	224	...
	Kapeleswarapuram *cum*	304	12,738	868	2,061	845	938	17,470	10 7 9	...	16,601	16,601	...	3,618
	Kesenakurra	167	12,805	...	...	...	337	12,642	1 8 5	...	1,647	[illegible],47	...	34
	Total	482	25,285	1,048	2,191	845	1,277	30,646	.....	...	19,056	19,056	224	3,652
Nellore	Chundi	...	33,692	2,740	2,010	...	7,948	46,420	13 10 0	40,000	12,229	52,229	1,577	...
Chingleput	Irungadukotta *cum* Lattur	50	858	840	23	...	1,804	3,525	7 15 0	13,600	5,494	19,094	1,661	...
North Arcot	Arnee	1,285	43,642	22,117	29,211	...	70,889	1,65,859	8 7 3	1,78,400	1,53,791	3,31,591	12,222	...
	Naraganti	292	12,924	2,064	1,6[illegible]	3,307	1,989	21,912	7 11 11	...	9,592	9,592	5,857	...
	Total	1,577	56,566	24,181	30,839	3,307	72,878	1,67,771	.....	1,78,400	1,62,783	3,41,183	18,079	...
Tanjore	Nonakad Tenpadi	8	1,966	240	...	...	26	2,238	6 8 0	1,000	127	1,127	96	...
	Agraharam	26	1,465	405	...	6,047	93	8,010	3 12 11	...	857	857	732	...
	Agharayarayanpudi	103	2,857	744	38	...	95	3,764	3 8 9	...	4,142	4,142	...	9
	Shealli	417	20,776	3,352	1,122	8,061	5,922	49,233	11 [illegible] 8	...	12,401	12,401	...	1,293
	Total	579	27,094	4,741	1,160	14,108	16,136	63,339	.....	1,000	17,527	18,527	828	1,301

Financial Statement of Receipts and Charges of the Estates under management for Fasli 1232.—(Concluded.)

Districts.	Estates.	Charges.—(Concluded.) Government commission for the management.	Total management and Peishcush.	Maintenance and education of the Minors.	Allowance for the other members of the family.	Payment of debts.	Other miscellaneous disbursements.	Total Charges.	Percentage of Establishment and Sadervard on collections.	Balance to the credit of the Estates. In Government Paper.	In Cash.	Total.	Difference between Columns 5 and 24. Increase.	Decrease.
		14	15	16	17	18	19	20	21	23	23	24	25	26
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs.	Rs.	Rs.	Rs.	Rs.
Trichinopoly	Peramur	135	5,315	1,318	180	...	357	7,170	6 10 1	9,000	6,487	15,487	769	...
Madura	Bodinaikanur	976	23,996	3,719	5,136	...	13,274	46,167	9 11 8	2,23,000	36,882	2,59,882	15,543	...
	Gautamanaikanur	803	19,263	1,179	1,915	...	6,285	28,643	7 9 2	1,06,500	48,544	1,55,044	21,107	...
	Sandyur...	221	5,540	1,400	...	...	...	6,940	7 2 0	...	10,310	10,310	3,613	...
	Cothappa Naikanur	...	3,446	306	1,984	...	483	6,213	4 6 0	...	11,168	11,168	4,281	...
	Ramnad	...	3,74,759	...	29,415	...	74,169	3,78,343	16 4 5	...	3,55,777	3,55,777	2,76,660	...
	Total...	1,999	3 26,998	6,597	38,499	...	94,211	4,60,305	.....	3,29,500	4,63,691	7,92,181	3,21,204	...
Tinnevelly	Maniachi	678	4,827	998	849	...	333	7,007	6 13 8	...	7,180	7,180	4,531	...
	Singampatti...	250	19,757	1,750	...	...	6,276	27,783	9 13 5	...	6,406	6,406	291	...
	Urkad Zemindari	...	15,479	1,899	1,899	11,776	12,573	43,626	3 11 0	...	51	51	...	524
	Urkad Partible Property ...	90	1 852	429	...	...	54	2,335	22 7 7	33,050	10,576	43,626	6,299	...
	Ettiapuram	...	1,40,358	26,062	7,228	744	31,902	2,06,294	7 0 7	1,79,500	71,036	2,50,536	1,12,903	...
	Total...	1,018	1,82,273	31,138	9,976	12,520	51,138	2,87,945	.....	2,12,550	95,249	3,07,799	1,23,974	524
Coimbatore	Samattur *cum* Kottampatti.	246	5,893	2,040	...	...	885	8,818	6 9 1	5,000	6,297	11,297	2,880	...
Malabar	Nelialam	107	2,308	590	60	...	553	3,511	1 9 0	16,300	4,253	20,553	2,932	...
	Kavalpara	...	7,962	2,094	...	...	8,696	18,753	14 7 5	...	9,583	9,583	9,583	...
	Total...	107	10,270	2,684	60	...	9,249	22,263	.....	16,300	13,836	30,136	12,515	...
	Grand Total...	12,610	9,53,619	1,19,534	1,07,813	44,989	3,49,862	15,74,917	.....	23,11,450	12,62,355	35,73,805	6,41,617	14,957

No. 6.—Comparative Statement of Demand, Collection, and Charges of the Estates under management between Faslis 1281-82.

Districts.	Estates.	Land Revenue. Demand. Fasli 1281.	Demand. Fasli 1282.	Demand. Increase.	Demand. Decrease.	Collection. Fasli 1281.	Collection. Fasli 1282.	Collection. Increase.	Collection. Decrease.	
1	2	3	4	5	6	7	8	9	10	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Ganjam	Purla Kimedy	3,77,057	3,74,940	.....	2,117	3,37,489	3,07,998	.....	29,491	82·14
	Jalantra	25,876	28,011	2,135	.....	20,677	21,695	1,018	.....	77·45
	Barwah	16,868	16,416	.....	452	7,028	6,134	.....	894	37·35
	Seerghur	.....	7,271	7,271	.....	.....	3, 416	3,416	.....	46·98
	Total...	4,19,801	4,26,638	9,406	2,569	3,65,194	3,39,243	4,434	30,385	79·51
Vizagapatam ...	Rewada	6,329	6,311	.....	18	2,550	3,279	729	.....	51·95
	Salur	94,013	95,631	1,618	.....	60,239	62,419	2,180	.....	65·24
	Meringhy	40,929	42,356	1,427	.....	39,971	38,581	.....	1,390	91·08
	Total...	1,41,271	1,44,298	3,045	18	1,02,760	1,04,279	2,909		
Godavery	Nallamillipadu...	748	832	84	.....	748	756	8		90·85
	Kapeleswarapuram *cum*	21,059	20,703	.....	356	20,976	13,738	.....	7,238	135·25
	Kesenakurra	15,281	11,383	....	3,898	18,360	8,707	.....	4,653	45·51
	Total...	37,088	32,918	84	4,254	35,084	23,201	8	11,891	70·48
Nellore	Chundi	54,899	56,800	1,901	.....	46,327	43,257	.....	3,070	93·37
Chingleput	Irungadukotta *cum* Lattur... ...	4,271	3,862	.....	409	1,593	2,157	564	.....	55·85
	Total...	4,271	3,862	.....	409	1,593	2,157	564	.....	55·85
North Arcot ...	Arnee	1,25,587	1,34,913	9,326	.....	81,093	1,08,465	27,372	.....	80·39
	Naraganti	23,820	24,618	798	.....	14,605	18,409	3,804	.....	74·14
	Total..	1,49,407	1,59,531	10,124	.....	95,698	1,26,874	31,176	.....	79·53

Comparative Statement of Demand, Collection, and Charges of the Estates under management between Faslis 1281-82.—(Continued.)

Districts.	Estates.	Land Revenue. Demand. Fasli 1281.	Demand. Fasli 1282.	Demand. Increase.	Demand. Decrease.	Collection. Fasli 1281.	Collection. Fasli 1282.	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	2,059	2,136	77	...	1,753	1,909	156	...
	Agraharam	2,561	2,172	...	389	1,266	2,172	906	...
	Agharayarayangudi	4,971	3,382	...	1,589	4,958	3,324	...	1,634
	Shealli	36,691	37,105	414	...	30,185	26,098	...	4,087
	Total...	46,282	44,795	491	1,978	38,162	33,503	1,062	5,721
Trichinopoly	Peramur	7,344	7,672	328	...	5,812	5,571	...	241
Madura	Bodinaikanur	57,962	60,642	2,680	...	34,678	28,125	...	153
	Guntamanaikanur	51,171	46,350	...	4,821	33,554	29,112	...	...
	Sandyur	10,145	9,464	...	681	6,776	7,182	406	...
	Oothappa Naikanur	...	8,806	8,806	...	...	6,797	6,797	...
	Ramnad	6,96,949	7,40,842	43,893	...	5,15,513	3,96,632	...	1,18,881
	Total...	8,16,227	8,66,104	55,379	5,502	5,90,521	4,67,848	7,203	1,29,876
Tinnevelly	Maniachi	9,705	9,454	...	251	8,572	7,607	...	965
	Singampatti	25,867	23,587	...	2,280	21,536	31,035	...	501
	Urkad Zemindari	...	44,426	44,426	...	...	27,912	27,912	...
	Urkad Partible Property	...	2,029	2,029	...	...	891	891	...
	Ettiapuram	2,82,785	2,84,637	1,852	...	2,54,046	2,59,649	5,603	...
	Total...	3,18,357	3,64,133	48,307	2,531	2,84,154	3,17,094	34,406	1,466
Coimbatore	Samattur *cum* Kottampatti ...	10,281	9,973	...	308	9,165	9,281	116	...
	Total...	10,281	9,973	...	308	9,165	9,281	116	...
Malabar	Nelialam	7,145	7,000	...	145	2,840	1,595	...	1,245
	Kavalpara	...	27,444	27,444	...	...	25,065	25,065	...
	Total ...	7,145	34,444	27,444	145	2,840	26,660	25,065	1,245
	Grand Total ...	20,12,373	21,51,168	1,56,509	17,714	15,77,310	14,98,968	1,06,943	1,85,285

Comparative Statement of Demand, Collection, and Charges of the Estates under management between Faslis 1281-82.—(Continued.)

Districts.	Estates.	Charges. Management and Peishcush. Fasli 1281.	Management and Peishcush. Fasli 1282.	Other Charges. Fasli 1281.	Other Charges. Fasli 1282.	Total. Fasli 1281.	Total. Fasli 1282.	Total. Increase.	Total. Decrease.
		11	12	13	14	15	16	17	18
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ganjam	Purla Kimedy	1,80,400	1,83,258	6,00,578	95,984	7,80,978	2,79,242	.....	5,01,736
	Jalantra	13,279	12,767	4,001	3,195	17,280	15,962	.....	1,318
	Barwah	11,384	9,949	4,994	20,417	16,378	30,366	13,988	.....
	Seerghur	.....	673	.....	340	.....	1,013	1,013	.....
	Total...	2,05,063	2,06,647	6,09,573	1,19,936	8,14,636	3,26,583	15,001	5,03,054
Vizagapatam	Rewada	3,701	4,537	888	2,002	4,589	6,539	1,950	.....
	Salur	45,256	44,643	57,[illegible]	34,980	1,02,998	79,623	.....	23,375
	Merangly	24,005	23,548	12,645	15,422	36,650	38,970	2,320	.....
	Total...	72,962	72,728	71,275	52,404	1,44,237	1,25,132	4,270	23,375
Godavery	Nallamillipadu	292	242	1,065	292	1,357	534	.....	823
	Kapeleswarapuram *cum*	11,530	12,738	3,832	4,732	15,362	17,470	2,108	.....
	Kesanakurru	17,344	12,305	385	337	17,729	12,642	.....	5,087
	Total...	29,166	25,285	5,282	5,361	34,448	30,646	2,108	5,910
Nellore	Chundi	43,511	33,692	14,353	12,728	57,864	46,420	.....	11,444
Chinglepat	Irungadukotta *cum* Lattur	806	858	2,655	2,667	3,461	3,525	64	.....
	Total...	806	858	2,655	2,667	3,461	3,525	64	.....
North Arcot	Arnee	13,276	43,642	58,036	1,22,217	71,312	1,65,859	94,547	.....
	Naraganti	12,657	12,924	17,553	8,988	30,210	21,912	.....	8,298
	Total...	25,933	56,566	75,589	1,31,205	1,01,522	1,87,771	94,547	8,298

Comparative Statement of Demand, Collection, and Charges of the Estates under management between Faslis 1281-82.—(Continued.)

Districts.	Estates.	Land Revenue. Demand. Fasli 1281.	Demand. Fasli 1282.	Demand. Increase.	Demand. Decrease.	Collection. Fasli 1281.	Collection. Fasli 1282.	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	2,059	2,136	77	...	1,753	1,909	156	...
	Agraharam	2,561	2,172	...	389	1,266	2,172	906	...
	Agharayarayangudi	4,971	3,382	...	1,589	4,958	3,324	...	1,634
	Shealli	36,691	37,105	414	...	30,185	26,098	...	4,087
	Total...	46,282	44,795	491	1,978	38,162	33,503	1,062	5,721
Trichinopoly	Peramur	7,344	7,672	328	...	5,812	5,571	...	241
Madura	Bodinaikanur	57,962	60,642	2,680	...	34,678	28,125	...	153
	Guntamanaikanur	51,171	46,350	...	4,821	33,554	29,112	...	...
	Sandyur	10,145	9,464	...	681	6,776	7,182	406	...
	Oothappa Naikanur	...	8,806	8,806	...	...	6,797	6,797	...
	Ramnad	6,96,949	7,40,842	43,893	...	5,15,513	3,96,632	...	1,18,881
	Total...	8,16,227	8,66,104	55,379	5,502	5,90,521	4,67,848	7,203	1,29,876
Tinnevelly	Maniachi	9,705	9,454	...	251	8,572	7,607	...	965
	Singampatti	25,867	23,587	...	2,280	21,536	31,035	...	501
	Urkad Zemindari	...	44,426	44,426	...	...	27,912	27,912	...
	Urkad Partible Property	...	2,029	2,029	...	...	891	891	...
	Ettiapuram	2,82,785	2,84,637	1,852	...	2,54,046	2,59,649	5,603	...
	Total...	3,18,357	3,64,133	48,307	2,531	2,84,154	3,17,094	34,406	1,466
Coimbatore	Samattur *cum* Kottampatti ...	10,281	9,973	...	308	9,165	9,281	116	...
	Total...	10,281	9,973	...	308	9,165	9,281	116	...
Malabar	Nelialam	7,145	7,000	...	145	2,840	1,595	...	1,245
	Kavalpara	...	27,444	27,444	...	...	25,065	25,065	...
	Total ...	7,145	34,444	27,444	145	2,840	26,660	25,065	1,245
	Grand Total ...	20,12,373	21,51,168	1,56,509	17,714	15,77,310	14,98,968	1,06,943	1,85,285

Comparative Statement of Demand, Collection, and Charges of the Estates under management between Faslis 1281-82.—(Continued.)

Districts.	Estates.	Charges. Management and Peishcush. Fasli 1281.	Management and Peishcush. Fasli 1282.	Other Charges. Fasli 1281.	Other Charges. Fasli 1282.	Total. Fasli 1281.	Total. Fasli 1282.	Total. Increase.	Total. Decrease.
		11	12	13	14	15	16	17	18
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ganjam	Purla Kimedy	1,80,400	1,83,258	6,00,578	95,984	7,80,978	2,79,242	.....	5,01,736
	Jalantra	13,279	12,767	4,001	3,195	17,280	15,962	.....	1,318
	Barwah	11,384	9,949	4,994	20,417	16,378	30,366	13,988	.....
	Seerghur	.....	673	.....	340	.....	1,013	1,013	.....
	Total...	2,05,063	2,06,647	6,09,573	1,19,936	8,14,636	3,26,583	15,001	5,03,054
Vizagapatam	Rewada	3,701	4,537	888	2,002	4,589	6,539	1,950	.....
	Salur	45,256	44,643	57,[illegible]	34,980	1,02,998	79,623	.....	23,375
	Merangly	24,005	23,548	12,645	15,422	36,650	38,970	2,320	.....
	Total...	72,962	72,728	71,275	52,404	1,44,237	1,25,132	4,270	23,375
Godavery	Nallamillipadu	292	242	1,065	292	1,357	534	.....	823
	Kapeleswarapuram *cum*	11,530	12,738	3,832	4,732	15,362	17,470	2,108	.....
	Kesanakurru	17,344	12,305	385	337	17,729	12,642	.....	5,087
	Total...	29,166	25,285	5,282	5,361	34,448	30,646	2,108	5,910
Nellore	Chundi	43,511	33,692	14,353	12,728	57,864	46,420	.....	11,444
Chinglepat	Irungadukotta *cum* Lattur	806	858	2,655	2,667	3,461	3,525	64	.....
	Total...	806	858	2,655	2,667	3,461	3,525	64	.....
North Arcot	Arnee	13,276	43,642	58,036	1,22,217	71,312	1,65,859	94,547	.....
	Naraganti	12,657	12,924	17,553	8,988	30,210	21,912	.....	8,298
	Total...	25,933	56,566	75,589	1,31,205	1,01,522	1,87,771	94,547	8,298

Comparative Statement of Demand, Collection, and Charges of the Estates under Management between Faslis 1281-82.—(Concluded.)

Districts.	Estates.	Charges. Management and Peishcush. Fasli 1281.	Management and Peishcush. Fasli 1282.	Other Charges. Fasli 1281.	Other Charges. Fasli 1282.	Total. Fasli 1281.	Total. Fasli 1282.	Total. Increase.	Total. Decrease.
		11	12	13	14	15	16	17	18
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Tanjore	Nonakad Tenpadi	1,811	1,966	420	266	2,231	2,232	1	.....
	Agraharam	1,153	1,465	1,375	6,545	2,528	8,010	5,482	.....
	Agharayarayangudi	2,681	2,887	1,577	877	4,258	3,764	.....	494
	Shealli	21,377	20,776	32,582	28,457	53,959	49,233	.....	4,726
	Total...	27,022	27,094	35,954	36,145	62,976	63,239	5,483	5,220
Trichinopoly	Peramur	5,488	5,315	2,039	1,855	7,527	7,170	.....	357
Madura	Bodinaikanur	24,826	23,996	15,203	22,171	40,029	46,167	6,138	.....
	Guntamanaikanur	20,726	19,263	10,410	9,379	31,136	28,642	.....	2,494
	Sandyur	4,630	5,540	450	1,400	5,080	6,940	1,860	.....
	Gothanaikanur	.....	3,440	.....	2,773	.....	6,213	6,213	.....
	Ramnad	5,90,407	2,74,759	2,66,298	1,03,581	8,56,705	3,78,340	.....	4,78,362
	Total...	6,40,589	3,26,998	2,92,361	1,39,307	9,32,950	4,66,305	14,211	4,80,856
Tinnevelly	Maniachi	5,820	4,827	6,335	2,180	12,155	7,007	.....	5,148
	Singampatti	16,889	19,757	9,733	8,026	26,627	27,783	1,156	.....
	Urkad Zemindari	.....	15,479	.....	28,147	.....	43,626	43,626	.....
	Urkad Partible Property ...	.....	1,852	.....	483	.....	2,335	2,335	.....
	Ettiapuram	1,36,793	1,40,358	1,07,047	65,936	2,43,840	2,06,294	.....	37,546
	Total...	1,59,502	1,82,273	1,23,120	1,04,772	2,82,622	2,87,045	47,117	42,694
Coimbatore	Samattur cum Kottampatti... ...	7,963	5,893	3,785	2,925	11,748	8,818	.....	2,930
	Total...	7,963	5,893	3,785	2,925	11,748	8,818	.....	2,930
Malabar	Nolialam	3,028	2,308	1,031	1,203	4,059	3,511	.....	548
	Kavalapara	.....	7,962	.....	10,790	.....	18,752	18,752	.....
	Total...	3,028	10,270	1,031	11,993	4,059	22,263	18,752	548
	Grand Total...	12,21,033	9,53,619	12,37,017	6,21,298	24,58,050	15,74,917	2,01,553	10,84,686

Revenue Department

No 1379.

Proceedings of the Board of Revenue

Under date the 30 Oct 1874

Read the following

Proceedings of the Board of Wards.

Submitting Report on administration of Estates of Minor Proprietors under charge of Board of Wards during Fasli 1282.

(R. & O. 22nd July 1874 No 1905.)

This Report of the Court of Wards for Fasli 1282 (1872-73) is submitted. Thirteen months after the year has

Mudaliar

Mr Hudson

Explains, with reference to the Minute of the Board of Revenue dated 11th March 1874 No 1905, the reasons why the accounts of the Estates under the management of the Court of Wards could not be submitted earlier than the present year.

Mr Hudson

Minute of the Board of Revenue dated 11th March 1874 No 1905.

Mr Hudson

Minute of the Board of Revenue dated 11th March 1874 No 1905.

No. 292, para 12, ib

should have been laid —

before Governments in —

December or the latest by

the end of February. The

Secretary of State has — (Desp: Ieb dated 16: May 1867 No: 12
(G.O.: July 1867, No: 1527)

frequently noticed this want — do — — dated 12: October 1869 No: 44
(G.O. 26: Nov: 1869 No: 3051)

of punctuality, and the — — do — — dated 13: July 1871, No: 18
(G.O. 28: Aug: 1871, No: 821)

Board of Revenue will be

requested to furnish a full & detailed

explanation of the delays explanation for the future.

for submission to the

authorities

JWR.

2. The number of Estates

under the management

of the Court during the

year

year was thirty one against

twenty seven in the pre-

-vious year. Five Estates

were taken up and one

was made over to its

proprietor on his attain-

-ing his majority. The

number of Minors under

guardship was 42.

3. The entire demand

(arrears and current)

of the Estates was

Rupees 32,72,418, and

the collection within the

Fasli amounted to Rs: 18,59,682

The

The balance excluding remissions (Rs 90,060) was Rupees 13,22,676, and this was reduced by subsequent collections to Rupees 9,79,668.

4. The subjoined Statement shows in 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 Collections within the Fasli	Percentage of Collections subsequent to the Fasli	Total Percentage	Percentage of balance left
Ganjam	Purla Kimedy	83·72	12·09	95·81	4·19
	Jalantra	73·27	5·15	78·42	21·58
	Baruval	60·28	19·38	79·66	20·34
	Seerghur	44·94	7·12	52·06	47·94
Vizagapatam	Rewada	63·52	5·49	69·01	30·99
	Salur	57·07	·39	57·46	42·54
	Merinjhy	91·02	1·50	92·52	7·48
Godavery	Nallamillepadu	90·87	"	90·87	9·13
	Kapileswarapuram cum	67·08	13·30	80·38	19·62
	Kesana Ruvvu	85·73	1·38	87·11	12·89
Nellore	Chundi	64·80	5·72	70·52	29·48
Chingleput	Irumgadukotta cum	54·60	11·71	66·31	33·69
	Saltur	80·16	16·76	96·92	3·08
North Arcot	Arnee	36·12	4·40	40·52	59·48
	Naraganti	70·17	3·00	73·17	26·83
	Nuna Rad Tirupadi	90·71	9·29	100·00	"
Tanjore	Agraharam	100·00	"	100·00	"
	Agharayarayanguddi	98·30	1·70	100·00	"
	Kholi	71·51	1·31	72·82	27·18
Trichinopoly	Peramur	74·58	19·76	94·34	5·66
	Bodinai Ranur	60·10	32·67	92·77	7·23
Madura	Lumbamanai Ranur	70·55	24·17	94·72	5·28
	Sandyur	80·98	12·56	93·54	6·46
	Pollappa Nai Ranur	77·97	13·44	91·41	8·59
	Ramnad	44·96	15·73	60·69	39·31
	Manaachi	73·89	4·77	78·66	21·34
Tinnevelly	Singampatti	89·94	4·03	93·97	6·03
	Ukkad Zemindari	57·65	18·19	75·84	24·16
	Ukkad partible property	50·37	20·41	70·78	29·22
	Ettiapuram	79·32	1·28	80·60	19·40
Combatore	Samattur cum	92·59	7·31	99·90	·10
	Kottampatti	96·93	3·01	99·94	·06
Malabar	Nelialum	39·59	5·21	44·80	55·20
	Kavalpara	85·51	1·09	86·60	13·40
	Totals	59·58	10·49	70·07	29·93.

The

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 (Sanjam) 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

Revada & 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 had been allowed to pay in two instalments for the same reason. The large balance in the only Estate (Chundergiri) 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

Collector of the Chingleput District has given no explanation for the large balance in Irungadicottah & 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. 16,305). The balance left on the other Estate (Sarugani) in the District is also heavy and the Court have drawn the attention of the Collector to the subject. The entire demand of those of the four Estates in the Jaghire which have been called in during the year has been collected and the balance left on the Estate of Kalastri is small and will be collected

explained that on account of losses sustained by the renters from inundations the Head Assistant Collector has given them time for paying up the balance. The balances in the Estates in Trichinopoly & Madura Districts (Ramnad excepted) are small and needs no remark. In the case of Ramnad the Court notice with regret the small amount realized 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 Nellalum (Malabar District) is assessment payable by lyces direct to Government, the collection of which has been postponed

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.

Purla Kheedy. — 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.

Gunjam

7. 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 Insp.r of Forests to introduce efficient arrangements for conducting the Forests.

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 2135-

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 Govt see no reason why the greater portion

of

pendix:-

Ramadah.-11.- The affairs Vizagapatam
of this Estate need no particular
remark.

Salem.- 12.- 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 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

and any proposals which they may deem
advisable with a view to clearing the Estate
must

or laid out in permanent improve-
ments.

the amount of the debts with
which the management of
the Estate was undertaken,
the sums paid off and the
balance remaining.

Nerringhy.-13. Of the credit
balance of Rupees 92,783,
the sum of Rs. 20,414 is stated
to be in the hands of the Collector
in Cash and there is no ex-
=planation given as to why
the greater portion of it cannot
be invested in Govt Securities.

The Court have
properly noticed the un-
=satisfactory progress
made in the realization
of the debts due to the
Estate which amounted to
Rupees

Rupees 1,28,678, last of which only Rupees 84,483 were collected. The Government hope to learn from future reports that the Court's orders for the early realization of the balances have had the desired effect.

Godavery

Nallamillipadu 11th. Nee no remarks.

Kapilesmarapuram and Kesanapurru 11/15. Fair

loss as 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 non-repair of the Godavery embankments in the Kesanapurru Estate. The Board, however, think

by P. W. & C. 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 P. W. D. 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 & that they are in correspondence with the Collector & the Govt. Pleader on the subject

Subject – All possible ex-
=peditious should be used
to extinguish the debt.

Chmdi. – 16. The expenditure Nellore
(Rs 79) on irrigation works in
this Estate was extremely
limited and the Govt trust that
the full amount of Rs 10,866
allotted for expenditure on them
in Fasli 1283 has been utilized.

Irungadu Kotta
Latteri } – 17. The outlay Chingleput
on irrigation works in these
Estates was also very small
viz. Rs 23, although the
Land Rs is stated to be
in a safe condition &
well cultivation has

[illegible]

should be expedited as
ample funds are avail-
=able.

North Arcot. Arnee 12. This Jaghire has
recently been made over
to the minor and the satis-
=factory condition in which
it was handed over to
him formed the subject
of G.O. dated 6. Oct 1876 No 1934
No further remarks are necessary.

Naraganti. 19. 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

in cash. A portion of this may be invested in Government Securities or laid in works of permanent utility

Kallur.—20. This Estate was handed over to the minor on the 11th November 1872, and the figures given in the table annexed to para 110 of the Court's report show that their management of the property was not satisfactory. Although the credit balance of Rs 1,492, which was saved altogether during the three years of guardship is satisfactory, the accumulation of arrears to the extent of Rs 9,041, against Rupees 3,437 on

when the Estate was taken under management must be explained and the Court will be requested to submit a separate report on the subject.

Saupore

Nonakoti
Agraharam
Agharayanayanpudi
Sheallie

21. All these 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, & that the Court are taking all possible steps to relieve them from their liabilities.

This

Peranmur 22. This is the only Estate under the Courts manage-
ment in the District and its affairs clearly explained in paras 137 to 146 need no remark.

Technicality

Bodinaickanur 23. Of the Sivasuttro Inadura
balance of Rs. 25,882 to the credit of this Estate Rs. 21882 are in cash exclusive of the sum of Rs. 15,000 stated to have been remitted to the Bank for investment on Government Securities. No explanation is given as to why the greater portion of the former sum cannot be similarly invested at once.

Muttamanaickanur 24. There is an accumulation of no less than

Rs. 43762 in the Kuyum Treasury to the credit of this Estate, besides cash balances of Rs. 2255 with the Superintendent and of Rs. 2527 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.

Sandyur 25. Needs no remark.

Oothapsa Raickanur 26. This is one of the Estates taken under the Courts management on the beginning of the Fasli.

St

It is free from debts and there is a credit balance of Rs. 11,188, besides debts due to the Estate to the amount of Rs. 13149. No portion of the latter sum has been realized and the Court-house properly called on the Collector for an explanation on the subject. A portion of the balance should be invested.

Raunad 27. 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 2224 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. 276,660 which together with the closing balance of the previous year amounting to Rs. 355,777 inclusive of unadjusted advances to the extent of Rs. 28,816.

The

The Estate is largely involved in debt and the Government are glad to hear from para 178 of the Court's report that active steps are being taken to liquidate them.

The system of Varaam 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 Court may be asked to interpose their 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 para 179 to the exertions of the local officers, and especially of Mr. Le Warne the Special Assistant to reduce them to order.

Tenneselly Manjacka 28. Needs no remark.
Singampatte 29. The Court remark that notwithstanding an increase of 383 acres in the land under cultivation there was an increase of only Rs. 94 in the Revenue in consequence of a Remission of 5½ per cent on the basis of wet crops, granted in consideration of the fall in the price of paddy. It should have been explained if the annual

annual settlement is made with reference to the prevailing prices of the year, if so the system should be corrected.

The beneficial result of an judicious outlay on irrigation works is shown on this Estate. About 15,000 Rs were spent on these works in Fasli 1281-1282 and the result is the cultivation of 2nd 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; ~~and no fresh liabilities~~

Urkad. 30. The Estate was taken under the Court's management at the commencement of the Fasli

Sd. Illegible

Such and there was some difficulty in inducing the Ryots to accept Pattahs 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 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. 11776 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

minor attains his majority in 1898.

Urkad Partible Estate 31. This Estate consists of rupeevari 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 ~~in debt~~ to the amount of Rs. 40,429 and the subject of liquidating this debt is engaging the Courts attentions. The Government observe that there is a balance of Rs. 43,626 to the credit of the Estate.

The

Ettaiyapuram 32. The closing balance of Fasli 1281 to the credit of this Estate was given in the report for that Fasli at Rs. 133702, consisting of Rs. 54,202 in cash, and the rest in Government Securities. The correct balance as stated in the present report to be Rs. 137683; Rs. 58183 in cash and Rs. 79500 in Govt. Securities. Thus was there a difference of Rs. 3981 in the actual cash balance. There is no explanation given as to how this discrepancy could have occurred and except discovery in the Board's Office. Accuracy in all accounts, and more especially in those connected with trust is of paramount

permanent inspection agency 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 the Statement No 5.

The Government observe that a Lakh of Rs has been invested in Govt Securities in the year, but there is still the large amount of Rs 7,036 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

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. 80

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 present such a course.

The Govt are glad to notice that the survey of the Estate was commenced during the year and that 46 village areas containing an area of 52 Sq. miles have been surveyed.

Both

Samattur 33. Bolla Reso & Kollimpatta Estates belongs to the same Proprietor & the Govt. have no reason to make objection that the balance of Cash (Rs 2,05) after debts be immediately paid.

Nellialum 34 Estates Estates 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 been duly reported to be able to manage his affairs and the property was made over to

Coimbatore.

Malabar.

Revenue raised from Rs 380 to Rs 3690 - There was besides a balance of Rupees 20,000, in cash and Securities when the Estate proprietor was made over to the

Kavalpara. 35. This Estate was taken under the Courts 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 & 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

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 ~~Commissioners~~ Court in ~~their~~ ~~report~~ part of the Court's report relates to the training and education of the minors but the Government in Council must obtain further general remarks, such as, the boy has made decided progress or that he is favorably reported on" give ~~the~~ date to ascertain what progress has been made. The Government desired the Courts in para 32 of their order dated 18 June 1871 No 1069 to submit a tabular form embracing all heads of information

information regarding the education of these young men but the Govt in para 172 of their Proc dated 16 March 1872, No 461, remarked that the particulars under this head could be conveniently put into a tabular form. The Government think it desirable to prescribe such a form ~~which is appended to the Order~~ 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 Irunga du Rotta Lettes (Chinglepet), of Agharajaraya ngudi (Tanjore), & of Singampetta (Trinnelly) have favorably reported upon. The Court have called for a special report

Established in Council 30/10/74 CHC

report regarding the first of the
last it is probably too late to do any
thing 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 - Lawm
Alaghasundrum Pillai of the
Second Estate was, it is observed,
17 years of age
at the close of Fasli 1282 &
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 Day School. The Superin-
tendent minor mite not be
expected to attain 15th
and upwards should be

be taken to improve him

16/10/71

14. To the Court of Wards dtd 21 Nov
21 ; The Public Works Dept.

Y. O.

Riservato Giunta

Nomina L. P.

Adunanza Luglio 1874

50 L. 1379 - 30 Ott. 1874.