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GOVERNMENT OF MADRAS

Revenue DEPARTMENT

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No. 31. Read the following Proceedings of the Court of Wards, dated 9th August 1875, No. 2,219:—

The Court of Wards resolve to submit to Government their annual report on the management of the estates of incapacitated proprietors for Fasli 1283 (A. D. 1873-74), accompanied by the prescribed statements, and a file of the printed reports of Collectors and the Court's reviews.

2. In their Order, dated 29th May 1874, No. 660, the Government directed the Court to avoid repeating in the body of their report the Statements of Demand, Collection, and Balance, and of the financial position of the several estates which are given in the appendix. This will be attended to. The Court also think that the form of the report might be improved by treating each subject separately as is done in the case of the Settlement Reports of Government Taluqs; and the form now adopted, if approved by Government, will be continued in future.

3. The number of estates under management at the end of Fasli 1282 was thirty-one. Of these, three were made over to their proprietors, and one estate, Vettangudy in Tanjore, was newly added to the number, with reference to G. O., dated 3rd September 1873, No. 943. Thus there were twenty-nine* estates under management at the end of Fasli 1283.

Ganjam	...	4	Madura	...	5
Vizagapatam	...	3	Tinnevelly	...	5
Godavery	...	2	Coimbatore	...	1
Nellore	...	1	Malabar	...	1
Chingleput	...	1			
North Arcot	...	1	Total	...	29
Tanjore	...	4			
Trichinopoly	...	1			

4. The subjoined statement shows the condition of the three estates restored to the proprietors during the year under review at the time they were taken under management and when they were made over to their owners:—

District.	Estate.	Annual Revenue. When the Estate came under management.	Annual Revenue. When the Estate was restored.	Balance on hand. When the Estate came under management.	Balance on hand. When the Estate was restored.	Age of the Proprietors. When they came under management.	Age of the Proprietors. When Estates were restored to them.	Period for which the Estate was under Court of Wards.	Remarks as to the Minor's attainments when the Estate was restored.
1	2	3	4	5	6	7	8	9	10	11	12	13
		Rs.	Rs.	Rs.	Rs.	Yrs.	Ms.	Yrs.	Ms.	Yrs.	Ms.	
North Arcot ...	Arnee	1,25,587	1,28,369	2,84,103	3,25,058	15	8	18	...	2	4	Made fair progress in English. He read Robinson Crusoe, English History, Grammar, and Arithmetic.
Tanjore ...	NomakadTenpady.	1,918	2,136	Nil.	1,051	13	6	18	...	4	6	Made fair progress. Read Third Book, Grammar Primer, Arithmetic, and Geography.
Malabar ...	Nellalum	380*	3,690*	Nil.	22,225	4	3	20	6	16	3	He is not very bright, but is the only Native landlord in Wynaad able to carry on a conversation in English.

* Exclusive of Government demand.

5. *Cultivation.*—Particulars of cultivation are available only for estates or portions of estates managed under the Ryotwari or Ammy system; and the following statement shows the increase or decrease of cultivation in each in Fasli 1283 compared with the results of the preceding year :—

District.	Estates.	Extent of Cultivation. Fasli 1282.	Extent of Cultivation. Fasli 1283.	Percentage of Increase or Decrease.
Ganjam	Purla Kimedy	106,850	109,650	+ 2·5
	Jalantra	Extent not known.		
	Barwah			
	Seerghur			
Vizagapatam	Rewada	774	774	.....
	Salur	Extent not known, the estates having been rented out.		
	Meringhy			
Godavery	Nallamillipadu...	98	98	.....
	Kapeleswarapuram *cum* Kesanakurru	4,772	4,756	— ·33
Nellore	Chundi	16,363	14,959	— 8·6
Chingleput...	Irungadukotta *cum* Lattur.	1,177	1,072	— 8·9
North Arcot	Naraganti...	5,356	5,188	— 3·1
Tanjore	Agraharam	232	233	+ ·4
	Agharayarayangudi	413	414	+ ·2
	Shealli	3,518	3,543	+ ·7
	Vettangudi	Not known.	1,265	.....
	Peramur	2,377	2,379	+ ·1
Trichinopoly		29,887	30,085	+ ·7
Madura	Bodinaikanur	33,079	36,235	+ 9·5
	Guntamanaikanur	4,988	4,979	— ·2
	Sundyoor	6,242	6,137	— 1·7
	Oothappanaikanur	276,678	254,852	— 7·8
	Ramnad	8,321	8,218	— 1·2
Tinnevelly	Maniachi	2,140	1,756	— 17·9
	Singampatti	453	337	— 25·6
	Urkad Zemindari	366	269	— 26·5
	Urkad partible property ...	234,338	236,929	+ 1·1
	Ettiapuram	6,688	6,688	.....
Coimbatore...	Samattur *cum* Kottampatty.	Extent not known.		
Malabar	Kavalapara			
	Total ...	7,45,110	7,30,816	.....

6. The above figures, though entered in the accounts as representing the cultivation, do not appear in all cases to show the actual cultivation. In some districts they seem to represent the area of the holdings. Collectors have been recently requested to distinguish in future the holdings from the cultivation.

7. Increase is conspicuous only in the Estate of Guntamanaikanur, where, owing to a good fall of rain at the commencement of the fasli, the extent of the holdings was increased. The decrease, which is general, is due to the unfavorable character of the season, and in Nellore it is also partly owing to the transfer of certain Ryotwari lands to rented.

8. *Current Demand.*—The subjoined statement shows the current demand of Fasli 1283 compared with that of Fasli 1282 :—

District.	Estate.	Current Demand.		Percentage of the Increase or Decrease.
		Fasli 1282.	Fasli 1283.	
		RS.	RS.	
Ganjam	Purla Kimedy	3,74,940	3,88,388	+ 3·6
	Jalantra	28,011	28,464	+ 1·6
	Barwah	16,416	7,878	— 52·
	Seerghur	7,271	17,362	+ 138·8
Vizagapatam	Rewada	6,311	6,220	— 1·4
	Salur	95,631	1,00,144	+ 4·7
	Meringhy	42,356	42,953	+ 1·4
	Nallamillipadu	832	831	— ·1
Godavery...	Kapeleswarapuram *cum* Kesanakurru	32,086	34,381	+ 7·1
Nellore	Chundi	56,800	55,353	— 2·5
Chingleput	Irungadukotta *cum* Lattur ...	3,862	5,692	+ 47·4
North Arcot	Naraganti	24,618	23,553	— 4·3
Tanjore	Agraharam	2,172	2,726	+ 25·5
	Agharayarayangudi	3,382	4,362	+ 21·2
	Shealli	37,105	44,991	+ 29
	Vettangudi	Not known.	7,298	.....
Trichinopoly	Peramur	7,672	9,046	+ 17·9
Madura	Bodinaikanur	60,642	57,842	— 4·6
	Guntamanaikanur	46,350	46,324	— ·1
	Sundyoor	9,464	10,773	+ 13·8
	Oothappanaikanur	8,806	8,934	+ 1·5
	Ramnad	7,40,842	6,11,040	— 17·5
Tinnevelly	Maniachi	9,454	8,827	— 6·6
	Singampatti	23,587	20,231	— 14·2
	Urkad Zemindari	44,426	39,686	— 10·6
	Urkad partible property ...	2,029	1,250	— 38·4
	Ettiapuram	2,84,637	2,82,045	— ·9
Coimbatore...	Samattur *cum* Kottampatty..	9,973	9,926	— ·5
Malabar	Kavalapara	27,444	28,120	+ 2·5
	... Total	20,07,119	19,04,580	.....

9. *Barwah.*—This estate was during the year divided into two parts, and a portion made over to Vasudevapadhi, sole representative of the elder branch of the family, who had attained his majority; hence the decrease in the demand.

10. *Seerghur.*—The demand entered against Fasli 1282 is exclusive of Rupees 10,770, which the adoptive mother of the minor collected prior to the assumption of charge by the Court. If that sum is taken into account, the difference is not large.

11. *Kapeleswarapuram* cum *Kesanakurru.*—The increase is owing to the high rental of lunka lands in consequence of the high prices of tobacco at the time the lands were rented out.

12. *Irungadukotta* cum *Lattur.*—Nearly half the increase is nominal, being the sum previously expended from the estate funds for demarcation charges, but since

collected from the ryots and credited to the estate. The other half is due to a better outturn and higher prices.

Agraharam	The increase in these estates is due to the higher prices of grain.
Agharayarayangudi	
Shealli	
Peramur	
Sundyoor	
Ramnad	The season was unfavorable, and hence the decrease.
Singampatty	
Urkad Zemindari	
Urkad partible property	

13. The variations in the other estates are small and do not call for remark.

14. *Collections of the Current Demand.*—The collections of Fasli 1283 show on the whole an improvement over those of the previous year, though they are unsatisfactory in Chingleput and Madura, owing to the unfavorable nature of the season in those districts. In Vizagapatam also the collections were unsatisfactory in the estates of Salur and Meringhy, where the estates are rented out to the relatives of the minor. The Collector has been instructed to use his best endeavors to collect the balance at an early date.

15. The following statement shows the percentage of collections on the demand in Fasli 1282 and Fasli 1283, respectively :—

District.	Estate.	Percentage of Collections in Fasli 1282.	Percentage of Collections in Fasli 1283.	Percentage of Collections of Fasli 1283 subsequent to the Fasli.	Percentage of Balance left.
Ganjam ...	Purla Kimedy ...	82·1	82·6	13·8	3·6
	Jalantra ...	77·5	92·8	·8	6·4
	Barwah ...	37·4	96·5	2·7	·3
	Seerghur ...	47·0	82·9	8·7	8·4
Vizagapatam ...	Rewada ...	52·0	91·1	1·3	7·6
	Salur ...	65·3	51·2	9·2	39·6
	Meringhy ...	91·1	69·9	10·7	19·4
Godavery ...	Nallamillipadu ...	99·9	98·7	.....	1·3
	Kapeleswarapuram *cum* Kesanakurru ...	70	85	.....	15
Nellore ...	Chundi	76·2	80·5	3·6	15·9
Chingleput ...	Irungadukotta *cum* Lattur...	55·8	18	58·1	23·9
North Arcot...	Naraganti ...	74·8	77·1	12·7	10·2
Tanjore ...	Agraharam ...	100·0	99·0	1·0	.....
	Agharayarayangudi ...	93·3	91·4	3·7	4·9
	Shealli ...	70·8	73·2	14·9	11·9
	Vettangudi ...	.....	91·6	6·0	2·4
Trichinopoly...	Peramur ...	75·2	89·3	7·7	3
Madura ...	Bodinaikanur ...	46·4	46·3	44·2	9·5
	Guntamanaikanur ...	62·8	58·3	34·2	7·5
	Sundyoor ...	75·9	69·9	27·9	11·2
	Oothappanaikanur ...	77·2	73·7	22·5	3·8
	Ramnad ...	53·5	60·3	14·7	25
Tinnevelly...	Maniachi ...	80·5	77·6	10·5	11·9
	Singampatty ...	89·2	83·5	15·0	1·5
	Urkad Zemindary ...	62·8	90·4	6·6	3
	Urkad partible property ...	43·9	48·1	8·6	43·3
	Ettiapuram ...	91·2	90·0	3·7	6·3
Coimbatore...	Samattur *cum* Kottampatty ...	93	89·5	7·2	3·3
Malabar ...	Kavalapara ...	91·3	88·2	5·7	6·1

	RS.
Ramnad	80,599
Ettiapuram	13,677
Urkad Zemindari	4,995
Purla Kimedy	1,254
Other Estates...	2,805
Total ...	1,03,330

16. *Collections of Arrears.*—Compared with the collections of Fasli 1282, those of Fasli 1283 show an increase. The total arrears amount to Rs. 3,88,063, of which Rupees 1,03,330* are reported to be irrecoverable for various reasons. The Court have ordered the amount to be written off the accounts, and the

remaining arrears, recoverable and doubtful, amount to Rupees 2,84,733 as shown below:—

	Rs.
Ramnad	1,76,138
Ettiapuram	41,683
Salur	25,855
Chundi	20,396
All other Estates	20,661
Total ...	2,84,733

A large portion of the balance in Ramnad will probably have to be ultimately written off the accounts, being the sum due by Ponnusami Tevar, which is irrecoverable under the terms of a certain agreement executed by the late Zemindar. A separate report is promised on the subject. All the Collectors concerned will be requested to dispose of the arrears at an early date.

17. *Total Receipts and Charges.*—The statement given below shows in one view the total receipts and charges of each estate in Fasli 1283, compared with those of Fasli 1282 and the ratio of charges to receipts:—

District.	Estate.	Receipts.			Charges.			Percentage of Charges to Receipts.	
		Fasli 1282.	Fasli 1283.	Percentage of Increase or Decrease	Fasli 1282.	Fasli 1283.	Percentage of Increase or Decrease	Fasli 1282.	Fasli 1283.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ganjam	Purla Kimedy	4,06,218	4,55,237	+ 12·1	2,79,242	2,64,148	— 5·4	68·7	58·0
	Jalantra	29,391	38,957	+ 32·7	15,062	20,993	+ 51·5	54·3	53·8
	Barwah	20,886	19,086	— 8·6	30,366	15,901	— 54·5	145·4	72·3
	Seerghur	3,761	17,036	+353·	1,013	14,603	+ 1341·6	26·9	85·7
Vizagapatam	Rowada	7,104	7,396	+ 3·3	6,539	7,868	+ 20·3	92·0	102·2
	Salur	83,045	78,466	— 5·5	79,625	72,260	— 9·3	95·8	91·9
	Meringhy	49,736	43,467	— 13·	38,979	38,568	— 1·2	78·3	88·6
Godavery	Nallamillipadu	758	895	+ 18·	554	697	+ 30·5	70·4	77·9
	Kapeleswarapuram con Kesanakurru	26,460	39,404	+ 48·8	30,112	30,167	+ ·18	113·8	76·5
Nellore	Chundi	47,997	52,223	+ 8·8	46,420	38,575	— 16·6	96·7	74·
Chingleput	Irungaduk ottacum Lattur	5,166	5,296	— 36·4	3,525	3,912	+ 11·0	68·0	118·7
North Arcot	Narsganti	27,769	24,226	— 12·7	21,912	25,935	+ 18·4	78·9	107·1
Tanjore	Agraharam	8,742	2,699	— 69·1	8,010	2,019	— 74·8	91·6	74·8
	Agharayaranyangudi	3,755	4,374	+ 16·5	3,764	3,982	+ 5·8	100·2	91·0
	Sheali	47,941	60,667	+ 26·5	49,233	52,558	+ 6·7	102·6	86·6
	Vettangudi	...	9,990	...	...	8,034	...	...	80·4
Trichinopoly	Peramur	7,932	11,619	+ 46·3	7,170	7,321	+ 2·1	90·3	63·0
Madura	Bodinaikanur	61,722	73,149	+ 18·5	46,167	1,16,555	+ 153·1	74·8	159·2
	Guntamanaikanur	49,749	50,317	+ 1·1	28,642	28,356	— 1·0	57·6	56·4
	Sundycor	10,353	8,302	— 15·6	6,940	17,905	+ 158·0	65·8	201·1
	Oothappanaikanur	10,494	9,166	— 12·6	6,213	7,798	+ 25·5	59·2	85·1
	Ramnad	6,55,903	7,14,443	+ 9·1	3,78,343	8,51,761	+ 125·0	57·8	116·8
Tinnevelly	Maniachi	11,638	9,297	— 19·4	7,007	12,050	+ 72·0	60·7	129·6
	Singampatti	28,674	19,105	— 51·9	27,753	24,914	— 10·3	98·9	130·4
	Urkad Zemindari	43,102	53,613	+ 24·4	43,626	53,757	+ 23·2	101·2	100·3
	Urkad partible property	8,634	2,205	— 73·8	2,335	2,202	— 1·8	27·0	101·1
Coimbatore	Bhiapuram	3,19,147	2,96,779	— 7·0	2,06,294	2,09,756	+ 50·8	64·6	90·9
Malabar	Samatur cum Kottampatty	11,608	10,674	— 8·7	8,678	8,680	— 1·6	75·4	81·3
	Kavalapara	28,335	38,031	+ 34·2	18,752	36,143	+ 92·7	66·2	95·0
	Total ...	20,14,725	21,55,068	...	14,05,315	20,18,637	...	...	...

18. The causes of the increase or decrease in the demand and collections account for the variations in the total receipts. As regards charges, the Court will notice only those cases where the increase or decrease is above 10 per cent.

	Fasli 1282.	Fasli 1283.
	Rs.	Rs.
Establishment and Saderward...	1,995	1,655
Maramut expenditure	2,048	2,825
Government demand	8,416	9,302
Do. commission ...	308	336
Maintenance and education of the Minor	1,550	4,175
Miscellaneous	1,644	2,700
Total ...	15,961	20,993

19. *Jalantra.*—The increase is as particularized in the margin.

20. The increased outlay on irrigation works was incurred with reference to the requirements of the estate.

21. The increase in the Government demand* is owing to the payment of quit-rent on Inams having been shown for the first time under this head, and to the larger payment of land-cess, probably on account of past years.

	Fasli 1282.	Fasli 1283.
	Rs.	Rs.
* Peishcush	7,000	7,000
Quit-rent	...	334
Land-cess	1,317	1,968
Income-tax	99	...
Total ...	8,416	9,302

22. The increase under maintenance is due to the increased allowance sanctioned to the minor and his stepmother, as also to the transfer to this head from Establishment charges of the pay of certain peons in attendance on the minor.

23. The increase under Miscellaneous disbursements is owing to the expenses, etc., incurred by the minor for his trip to Vizagapatam during the vacation, to the erection of a house for the minor at Purla Kimedy, and to payment of a larger premium during the year for the purchase of Government securities.

24. *Barwah.*—The decrease in the charges is chiefly owing to the inclusion in last year's accounts of Rs. 16,999, which formed payments to Vasudevapadhi Khadanga for his share. Leaving this special charge out of consideration, the charges of Fasli 1283 are Rupees 434 in excess of those for the preceding year as detailed in the margin.

	Fasli 1282.	Fasli 1283.
	Rs.	Rs.
1. Establishment and Saderward	780	651
2. Maramut expenditure	689	551
3. Government demand	8,361	4,865
4. Do. commission ...	119	108
5. Maintenance and education of the Minors...	1,415	360
6. Payments of debts	458	...
7. Miscellaneous	1,545	7,326
Total ...	13,367	13,801

	Rs.
1. Payment to Vasudevapadhi Khadanga for his share	1,699
2. Fees to Government Pleader... ...	1,119
3. Marriage expenses	1,000
4. Re-payment of guaranteed deposits made by renters	3,369
	7,187

25. The decrease in item 3 is due to the division of the old estate.

26. The large increase in item 7 is due to the special charges noted in the margin having been incurred during the year under notice.

27. The other variations do not call for any remark.

28. *Seerghur.*—The increase is due to the sum entered against Fasli 1282 not having included all the charges of that

	Fasli 1282. Rs.	Fasli 1283. Rs.
1. Establishment and Saderward	199	308
2. Maramut expenditure ...	200	300
3. Fixed peishcush	3,846	5,152
4. Assessment and road-cess ...	190	386
5. Government commission ...	102	98
6. Maintenance and education of the Minor	650	600
7. Allowance to other members	26	26
8. Payment of debts	...	584
9. Miscellaneous expenditure...	1,326	414
Total...	6,539	7,868

year, the estate having been taken under management late in the year.

29. *Rewada.*—The charges were Rupees 1,329 in excess of those of the preceding year as detailed in the margin.

30. The increase under items 1, 3 and 4 is due chiefly to payment of arrears in Fasli 1283.

31. The decrease under item 9 is owing to a special expenditure of Rupees 1,125 in Fasli 1282 for the minor proprietor's marriage in accordance with the sanction of the Court of Wards contained in their Proceedings, dated 13th April 1872, No. 2,700.

32. *Nallamillipadu.*—The charges in Fasli 1283 amounted to Rupees 697, against Rupees 534 in Fasli 1282, as detailed below:—

	Fasli 1282. Rs.	Fasli 1283. Rs.
1. Peishcush	203	203
2. Assessment and refund of road-cess	28	190
3. Government commission	11	11
4. Maintenance and education...	180	180
5. Allowance to other members	110	110
6. Other miscellaneous charges	2	3
Total ...	534	697

33. The increase under item 2 is due to the assessment of Fasli 1282 having been paid in Fasli 1283.

	Fasli 1282. Rs.	Fasli 1283. Rs.
1. Establishment and Saderward	6,524	5,402
2. Maramut	79	128
3. Fixed peishcush	18,000	18,000
4. Assessment and road-cess	9,089	6,361
5. Government commission...	...	...
6. Maintenance and education of the Minors... ...	2,740	2,978
7. Allowance for other members	2,040	1,860
8. Miscellaneous	7,948	3,427
9. Cost of watch and earrings	...	519
Total...	46,420	38,675

34. *Chundi.*—There was a decrease of Rupees 7,745 in the charges as detailed in the margin.

35. The decrease in the cost of establishment is not explained. The Collector has been requested to supply the omission.

36. The large decrease under item 4 appears to be due to payment of arrears of road-cess and quit-rent for Fasli 1281 in Fasli 1282.

37. No commission has been paid to Government, either in Fasli 1282 or in Fasli 1283, for their management of the estate. Explanation has been called for.

38. The increase of Rupees 238 under item 6 is left unexplained. The Collector has been called upon to supply the omission.

39. The decrease under allowance to other members is small. The large decrease under item 8 is due to a sum of Rupees 4,250 having been specially incurred in Fasli 1282 on account of certain marriage ceremonies.

	Fasli 1282. Rs.	Fasli 1283. Rs.
Establishment and Saderward.	361	304
Maramut	23	28
Peishcush	314	314
Assessment and road-cess ...	104	715
Government commission ...	56	63
Maintenance and education of the Minor	840	840
Allowance for other members of the family	23	...
Miscellaneous	1,804	1,648
Total ...	3,525	3,912

40. *Irungadukotta* cum *Lattur.*—The charges are detailed in the margin. The increase of Rupees 387 was due chiefly to payment during the year of arrears of road-cess from Fasli 1279 to Fasli 1283.

	Fasli 1282. Rs.	Fasli 1283. Rs.
Establishment and Saderward	2,213	2,514
Maramut...	710	1,624
Peishcush	7,250	6,579
Assessment and road-cess.	2,459	2,289
Government commission...	292	...
Maintenance and education of the Minor	2,064	5,940
Allowance for other members of the family..	1,628	
Payment of debts	3,307	...
Law charges	...	5,414
Miscellaneous	1,989	1,575
Total ...	21,912	25,935

41. *Naraganti.*—The charges increased by Rupees 4,023 as shown in the margin. The increase is due to the purchase of two ponies and a saddle for the use of the minor Poligar, to payment of a judgment creditor, and to arrears of maintenance allowance. The sum entered under law charges includes certain maintenance allowance decreed by Civil Courts. The Collector has been requested to distinguish the allowance decreed from other law charges. Court's Proceedings, dated 7th July 1875, No. 1,869.

	Fasli 1282. Rs.	Fasli 1283. Rs.
Establishment	132	...
Assessment and road-cess ...	1,307	...
Government commission ...	26	50
Maintenance and education...	405	393
Payment of debts	6,048	1,456
Miscellaneous	92	120
Total ...	8,010	2,019

42. *Agraharam.*—The decrease in the expenditure was chiefly owing to the smaller debit on account of payment of debts during the year under report, to the abolition of the establishment, and to the circumstance that the Government dues of Fasli 1283 were not discharged within the fasli.

	Fasli 1282.	Fasli 1283.
	Rs.	Rs.
Establishment and Saderward.	4,929	5,465
Maramut expenditure on Irrigation Works	1,187	2,674
Fixed peishcush	14,577	16,117
Assessment and road-cess ...	2,327	2,443
Government commission ...	976	834
Maintenance and education	3,712	3,844
Allowances for other members of the family	5,185	6,355
Miscellaneous	13,274	79,123
Total ...	46,167	1,16,855

43. *Bodinaikanur.*—The heads under which expenditure has increased will be seen from the figures noted in the margin. The main increase is under "Miscellaneous," and is owing to special charges on account of (1) marriage ceremonies of the minor and his younger uncle, (2) the demarcation of the estate, and (3) expenditure on the construction of a house at Madura.

	Rs.
(1)	50,000
(2)	8,044
(3)	13,870
Total ...	71,914

	Fasli 1282.	Fasli 1283.
	Rs.	Rs.
Establishment and Saderward.	745	773
Maramut	433	129
Fixed peishcush	3,697	3,697
Assessment and road-cess ...	444	333
Government commission	221	141
Maintenance and education ...	1,400	1,200
Payment of debts	...	10,198
Miscellaneous	...	1,434
Total ...	6,940	17,905

44. *Sundyoor.*—The charges exceed those of the preceding year by Rupees 10,965 as detailed in the margin. This is owing mainly to the payment into the District Court of a sum of Rs. 10,198 for disbursement to judgment creditors.

	Fasli 1282.	Fasli 1283.
	Rs.	Rs.
Establishment and Saderward.	373	487
Peishcush	2,584	2,584
Assessment and road-cess ...	425	1,492
Government commission	...	67
Maintenance and education ...	306	752
Allowances for other members of the family	1,984	1,520
Miscellaneous	541	896
Total ...	6,213	7,798

45. *Oothappanaikanur.*—The increase in the expenditure is due chiefly to payment during the year of kists on Pannei lands for Faslies 1282 and 1283.

46. *Ramnad.*—The particulars of charges are shown below:—

	Fasli 1282.	Fasli 1283.
	Rs.	Rs.
Establishment and Saderward	85,162	90,906
Maramut Expenditure	2,877	29,976
Fixed peishcush	1,35,000	4,15,812
Assessment and road-cess	51,720	36,829
Government commission	...	2,999
Allowances for other members of the family	29,415	29,381
Payment of debts	...	1,40,216
Miscellaneous	74,169	88,642
Total ...	3,78,343	8,34,761

47. The expenditure on maramut was Rupees 29,976 as detailed in the margin. The amount entered under payment of debts includes Rupees 1,37,065 advanced by Government in the life-time of the late Zemindar, which the Collector states was credited to Government from the funds of the estate before the G. O., dated 14th August 1873, No. 850, was received, and that it will be re-credited to the estate and added to the mortgage debt to Government. The Court observe, however, that in his subsequent letter of the 3rd February 1875, No. 16, the Collector proposed to leave matters as they stand, an arrangement which the Court approved in their Proceedings of the 3rd March 1875.

	Rs.
Repair of tanks	25,243
Do. of channels	1,807
Do. of rivers	12
Do. of sluice	2,147
Do. of Cutcherry	767
Total ...	29,976

48. *Maniachi.*—The increased expenditure is mainly due to payment of a debt of Rupees 5,728 during the year under review, as will be seen from the figures noted in the margin.

	Fasli 1282.	Fasli 1283.
	Rs.	Rs.
Establishment and Saderward...	596	368
Maramut expenditure	30	69
Government demand	3,523	3,483
Do: commission	678	305
Maintenance and education of the Minor	998	748
Allowances for other members of the family...	849	657
Payment of debts	.....	5,728
Other miscellaneous disbursements	333	692
Total ...	7,007	12,050

49. The decrease in establishment and Government commission is not explained by the Collector. He has been requested to supply the omission.

50. The decrease in the Government demand appears to be due to the payment of income-tax in Fasli 1282.

51. Under "Maintenance and Education of the Minor" there appears a decrease of Rupees 250, owing mainly to the inclusion in the accounts of Fasli 1282 of a sum of Rupees 300 in connection with the funeral ceremony of the then eldest minor.

52. The decrease under item 6 is not explained. Explanation has been called for.

53. The increase under miscellaneous charges appears to be due to increased fees paid to the Government Vakeel in the Civil Court during the year under notice.

	Rs.
Fasli 1282	139
,, 1283	547
	408

54. *Urkad Zemindari.*—The increased expenditure is chiefly owing to a larger payment of debts during Fasli 1283, as will be seen from the figures detailed in the margin.

	Fasli 1282.	Fasli 1283.
	Rs	Rs.
Establishment and Saderward.	1,471	1,590
Maramut	351	825
Government demand	13,655	17,849
Government commission ...	...	619
Maintenance and education of the Minor	1,899	2,096
Allowance for other members of the family	1,899	1,360
Payment of debts	11,776	26,137
Other miscellaneous disbursements	12,573	3,371
Total ...	43,627	53,757

55. The increase under items 1 and 3 has not been explained. The Collector has been requested to account for the variation.

56. *Item* 4.—No commission was paid to Government in Fasli 1282, as the estate was taken under management during that year, but payment on that account was made in Fasli 1283.

57. The decrease under item 8 is due to payment in Fasli 1282 of large arrears due to servants of the estate before it came under management, to expenses incurred in that year in connection with the cultivation of home farm lands, whereas nothing appears under this head in the current year, probably owing to their having been rented out, to a subscription having been paid from the estate on account of the Ambasamudrum bridge in Fasli 1282, and expenditure incurred in that year in connection with the funeral ceremonies of the late Zemindar.

58. The decrease under item 6 has not been accounted for by the Collector, who has been asked to explain it.

59. The other items call for no remarks.

60. *Ettiapuram.*—The charges for Fasli 1283 were Rupees 63,461 in excess of those of the preceding year as detailed in the margin.

	Fasli 1282. Rs.	Fasli 1283. Rs.
Establishment and Saderward	20,762	24,677
Maramut	14,518	22,717
Government demand ..	1,05,078	1,02,633
Maintenance, &c., of the Minor	26,062	25,166
Allowance to other members of the family	7,228	6,940
Cost of purchasing Government Securities.	7,512	619
Ready money grants.	4,819	10,174
Ready money grants to Pagodas and Chuttrums	12,359	11,183
Payment of debts ...	744	334
Marriage expenses ...	...	52,000
Miscellaneous	7,212	6,304
Government commission	...	7,608
Total ...	2,06,294	2,69,755

61. The increase under the head of establishment is due mainly to the entertainment of a larger establishment than in Fasli 1282 for demarcating and surveying the estate (*vide* Court's Proceedings, dated 8th February 1873, No. 179).

62. The decrease of Rupees 2,445 under item 3 is due chiefly to the charges of Fasli 1282 having included a sum of Rupees 2,238 paid on account of income-tax.

63. The increase under item 7 is not explained, and the Collector has been requested to supply the omission.

64. The Government commission for Faslies 1281 and 1282 was paid in Fasli 1283; hence the increase under item 12.

65. The other variations call for no remark.

66. *Kavalapara.*—The increase in charges is due partly to the estate having been under wardship for a portion only of Fasli 1282, and to the payment of a large sum of Rupees 13,448 in Fasli 1283 in liquidating debts, and to the expenditure of Rupees 4,230 for celebrating the annual ceremony of the deceased Nair. The details of charges for Fasli 1283 are subjoined :—

	Rs.
Establishment	2,808
Maramut	482
Government assessment	3,479
Government commission	242
Maintenance and education	2,164
Payment of debts	13,448
Religious ceremonies and charities ...	7,089
Annual ceremony of the deceased Nair.	4,230
Miscellaneous	2,201
Total ...	36,143

67. The variations in the charges of the other estates do not call for remark.

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68. *Public Works.*—Subjoined is a comparative abstract showing the expenditure on Public Works in the several estates during Fasli 1282 and Fasli 1283:—

District.	Estate.	Fasli 1283. Agricultural. Original Works.	Agricultural. Repairs.	Agricultural. Total.	Buildings, Communications, &c.	Total.	Revenue from irrigated lands including remissions in Fasli 1283.	Percentage of total expenditure of the year under review on Agricultural works to the Revenue shown in Column 13.
1	2	3	4	5	6	7	13	14
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Ganjam	Purla Kimedy	13,364	6,147	19,511	32,723	52,234	2,80,105	8·3
	Jalantra	.....	1,766	1,766	282	2,048	Not known.	.....
	Barwah	.....	543	543	146	689	Do.	.....
	Seergbur	.....	.....	.....	.....	.....	Do.	.....
	Kawada	.....	200	200	.....	200	2,456	13·2
Vizagapatam	Salur	.....	.....	.....	.....	.....	Not known the renters execute ordinary repairs.	.....
	Meringly	.....	.....	.....	.....	.....		.....
		363	.....	363	.....	363		.....
Godavery	Nallamilipada	.....	.....	.....	.....	.....	All dry lands.	11
	Kapileswarapuram *cum* Kesanakurra.	.....	1,411	1,411	.....	1,411	3,383	.....
		373	.....	373	.....	373		.....
Nellore	Ohanti	.....	79	79	.....	79	14,999	·9
Chingleput	Irungadukotta *cum* Lattur	.....	23	23	.....	23	3,563	·8
North Arcot	Naraganti	.....	710	710	.....	710	10,736	15·1
		.....	.....	.....	.....	.....	1,073	.....
Tanjore	Agharsyarayangudi	.....	.....	.....	.....	.....	1,826	.....
	Shenli	.....	1,190	1,190	.....	1,190	13,771	7·2
	Vellahgudi	.....	.....	.....	.....	.....	3,461	8·6
Trichinopoly	Perumur	.....	.....	.....	425	425	2,831	.....
	Bodinikanur	.....	904	904	283	1,187	22,447	11·7
	Gundamalanur	.....	.....	.....	30	30	1,214	.....
Madura	Sundyoor	.....	330	330	103	433	3,378	3·9
	Oothirapanikanur	.....	.....	.....	.....	.....	778	.....
	Ramad	.....	2,419	2,419	458	2,877	171,329	17
	Manichi	30	.....	30	.....	30	83	85·1
	Singampatty	.....	7,865	7,865	63	7,928	17,036	61·7
Timevelly	Urkad Zemindary	.....	170	170	183	353	1,274	12·9
	Urkad partible property	.....	29	29	.....	29	894	.....
	Ettiapuram	.....	5,175	5,175	9,343	14,518	40,998	31·9
Coimbatore	Semittur *cum* Kottampotty	.....	.....	.....	.....	.....	All dry lands.	.....
Malabar	Kavalpara	.....	.....	.....	617	617	Not known.	.....
	Total ...	13,394	28,901	42,355	44,656	87,011	5,96,725	.....

69. From the above it will be observed that generally the expenditure in Fasli 1283 was greater than that in Fasli 1282. The Court are satisfied that due attention is paid to the irrigation works.

70. *Balance in hand.*—The balance to credit in each estate at the end of Fasli 1283, compared with that at the commencement, is shown below:—

District.	Estate.	Balance. At the beginning of Fasli 1283.	At the end of Fasli 1281. In Government Paper.	In Cash.	Total.
		Rs.	Rs.	Rs.	Rs.
Ganjam	Purla Kimedy	17,46,816	16,87,600	2,50,299	19,37,899
	Jalantra	96,307	96,000	18,401	1,14,401
	Barwah	12,268	500	17,055	17,555
	Seerghur	2,748	....	5,181	5,181
Vizagapatam	Rewada	8,362	2,700	490	3,190
	Salur	13,438	....	18,723	18,723
	Meringhy	92,783	70,500	27,232	97,732
Godavery	Nallamillipadu	805	....	1,003	1,003
	Kapeleswarapuram cum Kesanakurru	18,251	9,500	17,988	27,488
Nellore	Chundi	54,512	42,400	25,760	68,160
Chingleput	Irungadukotta cum Lattur	13,094	14,100	4,378	18,478
North Arcot	Naraganti	2,592	....	7,883	7,883
Tanjore	Agraharam	857	....	1,537	1,537
	Agharayarayangudi	4,142	....	4,536	4,536
	Shealli	12,401	....	20,509	20,509
	Vettangudi	....	....	1,955	1,955
Trichinopoly	Peramur	15,487	13,300	6,485	19,785
Tinnevelly	Bodinaikanur	2,59,882	2,07,100	9,076	2,16,176
	Guntamanaikanur	1,55,044	1,10,300	66,705	1,77,005
	Sundoor	10,319	....	1,307	1,307
	Oothappanaikanur	11,168	....	12,536	12,536
	Ramnad	3,56,777	....	2,35,459	2,35,459
	Maniachi	7,180	....	4,427	4,427
	Singampatty	6,406	....	597	597
	Urkad Zemindari	51	....	— 93	— 93
	Urkad partible property	42,526	33,050	10,549	43,599
	Ettiapuram	2,59,536	1,91,800	85,760	2,77,560
Coimbatore	Samattur cum Kottampatty	11,297	5,000	8,291	13,291
Malabar	Kavalapara	9,583	....	11,471	11,471
Total	Total	33,32,917	24,83,850	8,75,498	33,59,348

71. *Purla Kimedy.*—The Court have directed* the investment of Rs. 2,00,000 in Government paper. The remainder must be held available for the construction of the new palace for the Zemindar, sanctioned in the Court's Proceedings, dated 8th July 1874, No. 1,724.

* Court's Procs., dated 5th July 1875, Mis. No. 6,056.

72. *Jalantra.*—The Court have ordered† investment of Rs. 15,000 in Government securities.

† Court's Procs., dated 5th July 1875, Mis. No. 6,056.

73. *Barwah, Chundi, Oothappanaikanur.*—The Collectors concerned have been requested to report whether any, and if so, what portion of the balance in hand can be invested in Government securities.

74. *Seerghur.*—No portion of the cash balance can be invested, as the estate is involved in debt.

75. *Salur, Meringhy.*—The Collector of Vizagapatam will be requested to state what portion of the balance can be invested in Government securities. The investment of the surplus in the latter estate was deferred, as the division of the personal property between the members of the family had been referred to a Punchayat for decision. As there is a probability of still further delay in the settlement of the question, the investment of the available surplus appears advisable.

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76. *Kapeleswarapuram* cum *Kesanakurru.*—No portion of the cash balance is available for investment, as funds are required for the Polaveram embankment works, and the Court have recently sanctioned an advance of Rupees 10,000 subject to adjustment hereafter.

77. *Irungadukotta* cum *Lattur.*—The minor having attained his majority the cash balance together with other property has been made* over to him.

* Court's Procs., dated 2nd June 1875, No. 4,847.

78. *Naraganti.*—The investment of Rupees 8,000 has been ordered.†

† Court's Procs., dated 2nd June 1875, No. 4,840.

79. *Shealli.*—The Collector proposes to invest Rupees 18,000 in Government securities, and the Court have approved the proposal.

80. *Guntamanaikanur, Urkad partible property.*—No portion of the cash balance can be invested, as money has to be reserved for the payment of debts.

81. *Ramnad.*—The balance, Rupees 2,35,459, was in the hands of the Collector; it cannot be invested in Government securities, as it will be required partly for liquidating debts and partly for outlay on irrigation works.

82 *Ettiapuram.*—Steps have been taken to invest Rupees 75,000 in Government Securities.

Court's Proceedings, dated 29th June 1875, Miscellaneous No. 5,870.

83. *Samattur* cum *Kottampatty.*—No portion of the cash balance can be invested as money is required for the extension of the residence of the minor, and for the performance of certain family ceremonies. The balances in the other estates do not call for remark.

Court's Proceedings, dated 14th April 1875, No. 2,981.

84 *Debts.*—The enclosure to the Financial Statement No. 5 shows the debts due by and to each estate, the collections and payments during the year, and the balance outstanding.

85. The subjoined statement shows the sums due at the end of the fasli:—

Amount due by the Estate. Name of the Estate.	Amount.	Amount due to the Estate. Name of the Estate.	Amount.
	Rs.		Rs.
Seerghur	3,620	Barwah	1,217
Salur	99,952	Rewada	3,706
Kapeleswarapuram cum Kesanakurru	5,581	Meringhy	1,19,303
Agraharam	3,744	Kapeleswarapuram cum Kesanakurru	168
Agharayarayangudi	9,846	Chundi	3,130
Shealli	252	Agraharam	102
Vettangudi	1,31,784	Agharayarayangudi	737
Ramnad	Not known.	Shealli	61,205
Urkad Zemindari	27,447	Vettangudi	12,414
Urkad partible property	41,941	Peramur	1,255
Ettiapuram	245	Ramnad	18,007
Kavalapara	62,190	Oothappanaikanur	13,236
		Singampatti	66
		Urkad Zemindari	1,447
		Urkad partible property	7,854
		Ettiapuram	64,064
		Samattur cum Kottampatty	499
Total	3,86,602	Total	3,08,410

86. *Seerghur.*—All arrears of peishcush have been paid. Payment of the other debts is postponed, pending the result of the appeal to the Privy Council, preferred by the Bodigada Zemindar regarding his title to the estate.

87. *Salur.*—The debts due by the estate at the commencement of the fasli were Rupees 1,10,340, of which Rupees 10,388 were cleared within the year, leaving an unpaid balance of Rs. 99,952 at the end of the year, as shown in the margin. The amounts due to Nos. 1, 2, 4, and 5 are small, and will be paid off, the Collector states, as soon as funds are available. The other debts will be cleared off by instalments according to the terms of the bonds.

	Rs.
1. Baka Batchamma	2
2. Gundarappu Ramasamy	43
3. Bobili Ranee	85,500
4. Jaganadraz	1,000
5. Sayd Ali Sahib	297
6. Damna Ramiah	13,110
Total...	99,952

88. *Meringhy.*—No debts are due by the estate. A sum of Rupees 1,22,684 was due to it, of which only Rupees 3,234 appears to have been collected during the year. The Collector states that measures will be taken for the collection of the debts falling to the minor's share when the personal property is divided among the several sharers. The renter, who is the minor's uncle and entitled to a share, appears to have taken no trouble in the matter, probably under the expectation that the division would be effected shortly, and the debts apportioned among the sharers for collection. The Court have pointed out that there is no good reason why the recovery of the sums due should be deferred till then, and action is the more desirable as the Court have since taken certain objections to the decision of the Punchayet, which will necessitate further delay in concluding the arrangement.

89. *Kapeleswarapuram cum Kesanakurru.*—Rupees 1,989-12-2, on account of debts due by the estate, were liquidated during the year. The remainder, Rupees 5,581-4-0, due to Kakarlapudi Subbadrayya and others, will be shortly paid, and the bonds redeemed in accordance with the Court's instructions in their Proceedings, dated 2nd July 1874, No. 1,659.

90. *Agharayarayangudi.*—The debts due by the estate amounted to Rs. 10,088, of which only Rupees 210 have been cleared off, while another sum of Rupees 32 has been relinquished. As regards the balance which is due to two individuals, the Collector has submitted a separate report, from which it appears that the ancestral property cannot be held liable at law for the debts beyond the late proprietor's share, and that in one case the claim is barred by the law of limitation. As the estate is shortly to be handed over to the proprietor, the Court have resolved to take no steps towards the settlement of the claims unless they are established before a competent Court.

91. *Shealli.*—The debts due to the estate amounted to Rupees 76,912, of which but Rupees 15,707 were collected. As regards the balance, Rupees 61,205, legal proceedings have been instituted for the recovery of Rupees 22,733, and decrees for Rupees 19,002 have been obtained and are in course of execution. Rs. 5,125 are secured by bonds. Claims to the amount of Rupees 10,505 are under investigation, and Rupees 3,780 are stated to be irrecoverable. The promised report regarding the irrecoverable portion of the debts is awaited.

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92. *Vettangudi*—The debts due to the estate, amounting to Rupees 12,414, are under inquiry. They consist mostly of advances to an impoverished tenantry. The Collector states that steps will be taken for the realization of as much as is recoverable.

93. The debts due by the estate amounted at the end of the fasli under report to Rupees 1,31,784. These liabilities are at present the subject of much litigation. The Court have under legal advice directed the Collector to urge that the shares of the present heirs in the ancestral property are not liable for these debts, which were all incurred by their deceased father and uncle.

94. *Ramnad.*—The total amount of the liabilities cannot be accurately ascertained until the suits filed by some of the creditors now pending have been decided. From the Collector's letter however, recorded in G. O., dated 23rd March 1875, No. 466, it appears that the sum advanced by Government out of the loan of ten lakhs sanctioned amounted to Rupees 9,47,407 and the arrears of peishcush and interest thereon to Rupees 4,92,428-12-0, making a total of Rupees 14,39,835-12-0. Of the debts (Rupees 19,302) due to the estate, only Rupees 1,295 were collected. This is not satisfactory, and prompt measures should be taken for the realization of such portion of the balance as is recoverable.

95. *Oothappanaikanur.*—Rupees 13,236 were due to the estate at the end of the fasli under report. Of this amount, Rupees 29-12-6 were stated to be irrecoverable, owing to the debtor possessing no property. The Court sanctioned the amount being written off the accounts. Of the remainder, Rupees 9,488 are invested in mortgages of land which is in the possession of the estate; Rupees 2,998 are secured by bonds, and steps have been taken for the realization of this amount. The balance, Rupees 720, has been ordered to be written off—*vide* Court's Proceedings, dated 10th November 1874, No. 3,230.

96. *Urkad Zemindari.*—A portion of the debt due by the estate, *viz.*, Rs. 26,137, was paid off during the year, but there still remains a balance of Rupees 27,447 to be liquidated.

97. *Urkad partible property.*—The debts due to the estate amounted to Rupees 7,854, no portion of which was collected during the fasli. The Collector has been requested to explain the reason.

98. The debts due by the estate amounted to Rupees 41,941-0-9, the whole being due by one sharer only, Sivanananjaperumal. No portion of this liability appears to have been liquidated during the year, and the Collector has been requested to explain the reason.

99. *Ettiapuram.*—The debts due to the estate are shown in the margin. These items are inclusive of interest up to the end of Fasli 1283. A suit for Rupees 23,000 has been decided in favor of the estate, and the Collector has been requested to take steps to recover the amount at an early date. Explanation has been called for regarding the unsatisfactory progress in realizing the outstanding balance.

	Rs.	A.	P.
Balance at the commencement of the fasli	63,336	9	8
Interest accrued during the fasli	1,864	4	8
Total ...	65,200	14	4
Amount realized in the fasli ...	1,136	10	10
Balance ...	64,064	3	6

100. *Kavalapara.*—At the end of the fasli under review, there were debts to the amount of Rupees 62,190 to be discharged, which have been since liquidated from the loan sanctioned by the Government of India in their letter recorded in G. O., dated 23rd July 1874, No. 918.

101. The debts on the other estates are small and do not call for remark.

102. *Education.*—A statement in the form prescribed by Government in their Order, dated 30th October 1874, No. 1,379, showing the educational progress of each minor is annexed. It is not completely filled up, owing to want of information in consequence of the form having been communicated to Collectors too late to admit of their supplying the requisite particulars. The Court hope to submit a complete statement for Fasli 1284.

103. As information regarding the behaviour and educational progress of the wards is given in the remark column, it does not appear necessary to notice each ward separately in the body of the report. The general conduct of the wards was satisfactory, the only case in which adverse comment is made being that of the Barwah minor, who is incorrigible. It is with difficulty that he can be kept at school, and the Collector recently reported that he had been convicted of receiving stolen property by the Special Assistant Magistrate and sentenced to four months' rigorous imprisonment, a sentence which was however reversed on appeal. His relatives have persuaded him that he has attained his majority already, and he is consequently impatient of control and persistently refuses to listen to advice. His case is hopeless. The general behaviour of the other wards is good, but the educational progress of some of them, more especially the following, is indifferent :—

Chundi in Nellore.

Irangaducottah in Chingleput.

Agraharam.
Agharayarayangudi. } Tanjore.
Vettangudi.

Bodinaikanur in Madura.

Maniachi.
Singampatti. } Tinnevelly.

104. The first is still young, and the Court trust that he will show signs of improvement. The second has attained his majority and has assumed charge of his property. The three wards in Tanjore have also attained their majority, the estates in the two last cases having been retained under the Court's management for a further period at the request of the proprietors. No educational progress is however to be looked for at their age.

105. The Bodinaikanur minor has been removed to Madras and been placed under a private tutor, who will keep him to his studies and prepare him for instruction at the Hindu Proprietary school.

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106. The Maniachi and Singampatti minors will be under the control of the Court for six or seven years longer under the provisions of Act IX. of 1875, extending the period of minority to 21 years, and every effort must be made to improve them. The Court regret that they have again to notice the Singampatti minor unfavorably.

107. General Remarks—*Purla Kimedy.*—Owing to the mismanagement of the Forest Department in this estate, an Overseer employed in the Government Forests was selected by Captain Campbell Walker, and he is about to proceed to Purla Kimedy after receiving the requisite training and instruction in the management of elephants. Mr. Grahame questions the advantage of having an Overseer at all, and the advisability of employing elephants on the ground that the expense of operations is unduly increased thereby. The Collector justly points out, however, that the conservancy of the forests is the chief consideration, and that the value of an Overseer's services cannot be fairly estimated from the previous history of the forests, owing to the mismanagment which prevailed.

108. *Ramnad.*—Endeavors were made to introduce a money assessment in some villages in lieu of the sharing system. The measures adopted seem to have been fair and proper, and the ryots professed themselves ready to agree to the proposals, but held back when the time came for ratifying the agreement, and eventually the scheme had to be postponed owing to the unfavorable nature of the season. The Collector was requested not to abandon the project altogether, but he has recently expressed his opinion that the attempt is hopeless. The Court await a further report as to the steps which have been taken to this end and the prospects of success.

109. *Ettiapuram.*—During the year under review, ninety-eight villages, comprising an area of 138 square miles, were surveyed, and the demarcation of the whole estate completed. The cost amounted to Rupees 5,425-2-0, or rather less than one anna per acre. Sixty-nine thousand stones were planted in the ninety-eight villages. This progress is very satisfactory; arrangements have been made to survey and map the remaining area before the minor Zemindar attains his majority, which will not be until September 1878, under the provisions of Act IX. of 1875.

110. In the other estates there is nothing particular calling for remark beyond the points already noticed.

111. In conclusion, the Court regret the delay which has occurred in the submission of this report, owing to the pressure of other work; they fear however that it will not be possible to submit it within the date prescribed, *viz.*, 31st December. The dates on which these reports have been submitted to Government during the last ten years are noted in the margin, from which it will

Report for	F. 1273,	submitted	14th June	1865.
Do.	1274	do.	6th ,,	1866.
Do.	1275	do.	8th ,,	1867.
Do.	1276	do.	14th July	1868.
Do.	1277	do.	24th Mar.	1869.
Do.	1278	do.	3rd May	1870.
Do.	1279	do.	19th April	1871.
Do.	1280	do.	16th Mar.	1872.
Do.	1281	do.	3rd July	1873.
Do.	1282	do.	22nd ,,	1874.

be observed that it has never yet been found possible to send the report within the prescribed date in a single year. Some of the reports from Collectors are not received until the middle or end of December, and before the preparation of the general report can be commenced each of the district reports has to be separately reviewed. The submission of the Jummabundy Report about the same time is a further cause for delay. Under these circumstances, the Court request an extension of time till 1st May.

(A true Extract.)

(Signed) C. A. GALTON,
Acting Sub-Secretary.

Proceedings of the Madras Government, Revenue Department,
7th January 1876.

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, &c., of the Minors in Fasli* 1283.

Districts.	Estates.	Number of Villages. Ryotwar.	Rented.	Amani.	Inam and Shrôtriem.	Total.	Age of the Minors at the End of Fasli 1283. 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	501	...	...	390	891	44 0 0	1830	...
	Jalantra	56	5	...	31	92	14 1 18	1860	1878
	Barwah	2	...	...	...	2	17 0 0	1859	1875
	Seerghur	5	17	1	15	38	12 2 3	1873	1880
	Total...	564	22	1	436	1,023	... ...	...	...
Vizagapatam.	Rewada	2	...	...	1	3	12 8 10	1869	1879
	Salur	...	91	...	71	162	16 1 5	1869	1876
	Meringhy	...	50	...	33	83	6 4 28	1869	1886
	Total...	2	141	...	105	248	... ...	...	...
Godavery ...	Nallamillipadu	1	...	...	...	1	17 0 0	1866	1875
	Kapeleswarapuram *cum.*	1	...	...	...	1	12 0 0	1869	1880
	Kosanakurru	6	..	...	...	6			
		8	...	...	...	8	... ...	...	...
Nellore	Chundi	31	11	...	5	47	15 8 0 12 8 0	1871	1876
Chingleput ...	Irungadukotta *cum*	...	...	1	...	1	17 6 0	1858	1875
	Lattur	...	...	1	...	1			
	...	...	...	2	...	2	... ...	...	...
North Arcot ...	Naraganti	58	...	...	11	69	13 9 0	1867	1878
Tanjore ...	Agraharam	6	...	...	...	6	18 0 0 15 0 0 12 0 0	1869	1874 1877 1880
	Agharayarayangudi	7	...	...	...	7	18 0 0 12 0 0 9 0 0	1869	1874 1880 1883
	Shealli	30	...	...	5	35	18 0 0	1870	1874
	Vettangudi	5	...	...	...	5	17 0 0 15 0 0	1873	1877
	Total...	48	...	...	5	53	... ...	...	...
Trichinopoly ...	Peramur	15	...	...	...	15	26 0 0	1868	...
Madura ...	Bodinaikanur	11	1	...	...	12	15 8 0	1863	1876
	Guntamanaikanur	21	...	...	1	22	7 5 0	1867	1885
	Sandyur	...	...	14	1	15	52 0 0	1871	...
	Oothappanaikanur	3	...	...	1	4	16 0 0	1866	1876
	Ramnad	...	$390\frac{3}{16}$	$951\frac{3}{24}$	$826\frac{3}{24}$	$2,167\frac{3}{8}$	5 8 0 3 2 0	1873	1886
	Total...	35	$391\frac{3}{16}$	$965\frac{3}{24}$	$829\frac{3}{24}$	$2,220\frac{1}{4}$	... ...	...	...
Tinnevelly ...	Maniachi	6	...	2	2	10	13 0 0	1866	1879
	Singampatti	1	...	...	...	1	14 6 0	1867	1878
	Urkad Zemindari	6	...	...	...	6	14 0 0 7 6 0	1872	1878
	Urkad Partible Property.	...	...	...	...	...	17 0 0	1869	1875
	Ettiapuram	260	...	...	89	349	16 10 0 14 8 0	1872	1875
	Total...	273	...	2	91	366	... ...	...	...
Coimbatore.	Samattur *cum*	6	...	...	...	6	17 0 0	1866	1875
	Kottampatti	7	...	...	...	7			
	Total...	13	...	...	...	13	... ...	...	...
	Kavalapara	...	...	...	...	...	8 0 0	1873	1884
	Grand Total...	1,047	$565\frac{3}{16}$	$970\frac{3}{24}$	$1482\frac{3}{24}$	$4,064\frac{1}{4}$	... ...	...	...

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

Districts.	Taluks.	Number of Villages.	Dry.		Wet.	
			Land	Assessment.	Land.	Assessment.
1	2	3	4	5	6	7
			ACRES.	RS.	ACRES.	RS.
Ganjam	Purla Kimedy	501	45,427	59,278	64,223	2,80,105
	Jalantra	56	...	...	...	...
	Barwah	2	...	...	...	...
	Seeghur	5	...	...	...	...
	Total...	564	45,427	59,278	64,223	2,80,105
Vizagapatam	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	Nallamillipada	1	98	532	...	...
	Kapeleswarapuram *cum*	1	1,944	15,091	...	...
	Kosanakurru	6	1,492	8,050	1,326	3,383
	Total...	8	3,534	23,673	1,380	3,383
Nellore	Chundi	31	12,381	17,800	2,578	14,150
Chingleput	Irungadukotta *cum*	1	506	811	132	811
	Lattur	1	4	9	430	2,852
	Total...	2	510	820	562	3,663
North Arcot	Naraganti	58	4,324	8,100	264	9,593
Tanjore	Agraharam	6	14	14	219	1,070
	Agharayarayangudi	7	6	13	408	1,818
	Shealli	20	530	539	3,013	13,501
	Vettangudi	5	346	317	919	3,299
	Total...	48	896	883	4,559	19,688
Trichinopoly	Peramur	15	1,999	1,455	380	1,915
Madura	Bodinaikanur	11	24,969	32,661	5,116	22,436
	Guntamanaikanur	21	35,704	48,826	531	1,145
	Sandyur	14	4,584	5,972	395	3,032
	Oothappanaikanur	3	5,889	7,460	248	529
	Ramnad	951 5/7	225,223	2,46,257	29,629	1,66,139
	Total...	1,000 5/7	296,369	3,41,376	35,919	1,93,281
Tinnevelly	Maniachi	6	8,204	8,347	14	83
	Singampatti	1	307	197	1,449	15,803
	Urkad Zemindari	6	205	100	133	1,527
	Urkad Partible Property	...	191	96	78	884
	Ettiapuram	260	228,592	2,15,600	8,337	40,917
	Total...	273	237,499	2,24,350	10,010	59,214
Coimbatore	Samattur *cum*	6	2,598	2,898	...	...
	Kottampatti	7	5,870	4,828	...	...
	Total...	13	6,468	7,726	...	...
Malabar	Kuvalapara	This estate consists of Jenmom lands. No particulars of ex				
	Grand Total...	2,014 5/7	609,084	6,83,928	120,612	5,87,356

of the Estates under Management for Fasli 1283.

Garden.		Total.		Fasal and Teerwa Jasti	Total Assessment.	Deduct Remissions	Remainder 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.
...	...	1,09,650	3,39,383	...	3,39,383	2,380	3,37,003	...	3,37,003
...	...	..	19,249	...	19,249	273	18,976	...	18,976
...	...	...	7,356	...	7,356	...	7,356	...	7,356
...	...	...	680	...	680	...	680	...	680
...	...	1,09,650	3,66,668	...	3,66,668	2,653	3,64,015	...	3,64,015
...	...	774	5,523	...	5,523	...	5,523	...	5,523
tivation can be given.									
...	...	774	5,523	...	5,523	...	5,523	...	5,523
...	...	98	532	...	532	14	518	...	518
...	...	1,944	15,091	...	15,091	11	15,080	...	15,080
...	...	2,812	11,433	...	11,433	1,429	10,004	...	10,004
...	...	4,854	27,056	...	27,056	1,454	25,602	...	25,602
...	...	14,950	31,950	149	32,099	1,942	30,157	11,296	41,453
...	...	638	1,622	...	1,622	...	1,622	...	1,622
...	...	434	2,861	...	2,861	...	2,861	...	2,861
...	...	1,072	4,483	...	4,483	...	4,483	...	4,483
..	...	5,183	17,601	1,245	18,846	3,260	15,586	4,966	20,552
...	...	233	1,084	3	1,087	52	1,035	58	1,093
...	...	414	1,831	8	1,839	107	1,732	101	1,833
...	...	3,543	14,040	270	14,310	774	13,536	889	14,425
...	...	1,265	3,616	162	3,778	814	2,964	234	3,198
..	...	5,455	20,571	443	21,014	1,747	19,267	1,282	20,549
...	...	2,379	3,370	406	3,776	...	3,776	59	3,835
...	...	30,085	55,097	11	55,108	5,901	49,207	2,550	51,757
...	...	36,235	49,971	69	50,040	10,244	39,796	2,263	42,059
...	...	4,979	9,004	246	9,250	711	8,539	1,954	10,493
...	...	6,187	7,989	249	8,238	21	8,217	409	8,626
...	...	2,53,852	4,18,096	5,190	4,18,286	29,906	3,88,386	27,171	4,15,557
...	...	3,32,288	5,35,157	5,765	5,40,922	46,777	4,94,145	34,347	5,28,492
...	...	8,318	8,430	...	8,430	236	8,194	179	8,373
...	...	1,756	15,910	1,233	17,143	1,021	16,122	3,142	19,264
...	...	337	1,627	47	1,674	...	1,674	5,090	6,764
...	...	269	980	...	980	...	980	267	1,247
...	...	2,36,929	2,56,517	81	2,56,598	8,217	2,48,381	14,353	2,62,734
...	...	2,47,309	2,83,464	1,361	2,84,825	9,474	2,75,351	23,031	2,98,382
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
tent are reported.									
220	532	7,30,816	13,04,161	9,369	13,13,470	67,408	12,46,062	74,998	13,21,060

No. 3.—*General Abstract of the whole Revenue Demand of the Estates under Management for Fasli* 1283.

Districts.	Estates.	Land Revenue.					Extra Revenue.	Grand Total.
		Ryotwar	Village Rent.	Amani or Division of Produce.	Shrotriem Jodi.	Total.		
1	2	3	4	5	6	7	8	9
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ganjam	Purlakimedy	2,37,003	...	...	12,744	3,49,747	38,641	3,88,388
	Jalantra	18,976	5,350	...	381	24,707	3,757	28,464
	Barwah	7,356	...	...	...	7,356	522	7,878
	Seerghur	680	12,746	386	1,212	15,024	2,338	17,362
	Total...	3,64,015	18,096	386	14,337	3,96,834	45,258	4,42,092
Vizagapatam.	Rewada	5,523	...	...	111	5,634	586	6,220
	Salur	...	83,822	...	...	83,822	16,322	1,00,144
	Meringhy	...	35,000	...	...	35,000	7,953	42,953
	Total...	5,523	1,18,822	...	111	1,24,456	24,861	1,49,317
Godavery	Nallamillipadu	518	...	...	...	518	313	831
	Kapileswarapuram cum...	15,080	...	...	...	15,080	6,764	21,844
	Kesanakurru	10,004	...	...	...	10,004	2,533	12,537
	Total...	25,602	...	...	...	25,602	9,610	35,212
Nellore	Chundi	41,453	11,659	3	245	53,360	1,993	55,353
Chingleput	Irungadukotta cum	...	...	1,622	...	1,622	610	2,232
	Lattur	...	...	2,861	...	2,861	599	3,460
	Total...	...	...	4,483	...	4,483	1,209	5,692
North Arcot.	Naraganti	20,552	...	...	391	20,943	2,610	23,553
Tanjore	Agraharam	1,093	...	...	...	1,093	1,633	2,726
	Agharayarayangudi	1,833	...	...	...	1,833	2,529	4,362
	Shealli	14,435	...	...	850	15,275	29,716	44,991
	Vettangudi	3,198	...	...	...	3,198	4,040	7,238
	Total...	20,549	...	...	850	21,399	37,918	59,317
Trichinopoly.	Peramur	3,835	...	...	...	3,835	5,211	9,046
Madura	Bodinaikanur	51,757	3,017	...	...	54,774	3,068	57,842
	Guntamanaikanur	42,059	...	...	...	42,059	4,265	46,324
	Sandyur	...	...	10,493	...	10,493	280	10,773
	Oothappanaikanur	8,626	...	...	...	8,626	308	8,934
	Ramnad	...	1,15,243	4,15,557	60,361	5,91,161	19,879	6,11,040
	Total...	1,02,442	1,18,260	4,26,050	60,361	7,07,113	27,800	7,34,913
Tinnevelly.	Maniachi	8,373	...	164	...	8,537	290	8,827
	Singampatti	19,264	366	...	...	19,630	601	20,231
	Urkad Zemindari	6,764	...	32,506	...	39,270	416	39,686
	Urkad Partible Property	1,247	...	...	...	1,247	3	1,250
	Ettiapuram	2,62,734	..	...	12,189	2,74,923	7,122	2,82,045
	Total...	2,98,382	366	32,670	12,189	3,43,607	8,432	3,52,039
Coimbatore	Samattur cum	3,128	...	1,202	...	4,330	97	4,427
	Kottampatti	5,046	...	329	...	5,375	24	5,499
	Total...	8,174	...	1,531	...	9,705	221	9,926
Malabar	Kavalapara	...	28,120	...	...	28,120	..	28,120
	Grand Total..	8,90,537	2,95,323	4,65,123	88,484	17,39,457	1,65,123	19,04,580

Proceedings of the Madras Government, Revenue Department,
7th January 1876.

No. 4.—*Statement showing the Demand, Collection, and Balance of the whole Revenue of the Estates under Management for Fasli* 1283.

Districts.	Estates.	Demand for Fasli 1283.			Collections for Fasli 1283.		
		Arrears.	Current.	Total.	Arrears.	Current.	Total.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ganjam	Purla Kimedy	68,803	3,88,388	4,57,191	65,612	3,20,835	3,86,447
	Jalantra	9,704	28,464	38,168	7,961	26,403	34,364
	Barwah	10,467	7,878	18,345	10,461	7,604	18,065
	Seerghur	4,606	17,362	21,968	2,592	14,389	16,981
	Total...	93,580	4,42,092	5,35,672	86,566	3,69,231	4,55,797
Vizagapatam	Rewada	3,834	6,220	10,054	1,740	5,666	7,406
	Salur	55,560	1,00,144	1,55,704	19,250	51,345	70,595
	Meringhy	3,891	42,953	46,844	1,375	29,675	31,050
	Total...	63,285	1,49,317	2,12,602	22,365	86,686	1,09,051
Godavery	Nallamillipadu	76	831	907	75	820	895
	Kapileswarapuram cum	6,965	21,844	28,809	6,666	18,146	24,812
	Kasanakurru	3,252	12,537	15,789	2,621	11,048	13,669
	Total...	10,293	35,212	45,505	9,362	30,014	39,376
Nellore	Chundi	25,761	55,353	81,114	5,365	44,561	49,926
Chingleput	Irungadukotta cum	1,272	2,232	3,504	861	514	1,375
	Lattur	747	3,460	4,207	747	508	1,255
	Total...	2,019	5,692	7,711	1,608	1,022	2,630
North Arcot	Naraganti	11,806	23,553	35,359	6,967	18,159	24,226
Tanjore	Agraharam	...	2,726	2,726	...	2,699	2,699
	Agharayarayangudi	58	4,362	4,420	58	3,986	4,044
	Shealli	11,867	44,991	56,858	10,551	32,955	43,506
	Vettangudi	...	7,238	7,238	...	6,630	6,630
	Total...	11,925	59,317	71,242	10,609	46,270	56,879
Trichinopoly	Peramur	2,417	9,046	11,463	2,042	8,080	10,122
Madura	Bodinaikanur	33,731	57,843	91,573	32,523	26,754	59,277
	Guntamanaikanur	19,855	46,324	66,179	17,167	26,997	44,164
	Sandyur	2,473	10,773	13,246	2,172	6,556	8,728
	Oothappe Naikanur	2,783	8,934	11,717	1,832	6,582	8,414
	Ramnad	6,40,634	6,11,040	12,51,674	3,08,943	3,68,262	6,77,205
	Total...	6,99,476	7,34,913	14,34,389	3,62,637	4,35,151	7,97,778
Tinnevelly	Maniachi	3,398	8,827	12,225	1,776	6,850	8,626
	Singampatti	2,236	20,231	23,167	2,072	16,891	18,963
	Urkad Zemindari	29,314	39,686	69,000	16,148	35,888	52,036
	Urkad Partible Property	1,688	1,250	2,938	1,171	602	1,773
	Ettiapuram	94,752	2,82,045	3,76,797	20,677	2,53,900	2,74,577
	Total...	1,32,088	3,52,039	4,84,127	41,844	3,14,131	3,55,975
Coimbatore	Samattur cum	370	4,427	4,797	370	3,818	4,188
	Kottampatti	187	5,499	5,686	187	5,064	5,251
	Total...	557	9,926	10,483	557	8,882	9,439
Malabar	Kavalapara	4,367	28,120	32,487	2,158	24,811	26,969
	Grand Total...	10,57,574	19,04,580	29,62,154	5,51,170	13,86,998	19,38,168

No. 4.—*Statement showing the Demand, Collection, and Balance of the whole Revenue of the Estates under Management for Fasli* 1283.—(Continued.)

Districts.	Estates.	Arrears remitted.	Balance to the Close of Fasli 1283.			Subsequent Collections and Remissions.	Balance.
		Arrears.	Current.	Total.			
9		10	11	12	13	14	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ganjam	Purla Kimedy	1,966	67,553	69,648	53,896	15,749	
	Jalantra	2,093	1,741	3,834	326	3,468	
	Barwah	1,748	274	340	212	128	
	Seerghur	66	2,061	2,127	1,713	414	
	Total	251	1,763	2,073	1,713	3,033	
		1,847	5,667	73,861	56,160	22,369	
Vizagapatam	Rewada	274	554	828	118	2,361	
	Salur	10,455	48,799	74,654	21,667	52,987	
	Merighy		2,516	13,275	4,014	11,180	
	Total	10,729	30,191	93,933	26,414	66,408	
Godavery	Nallamillipadu		11	12		12	
	Kapileswarapuram *cum*		890	5,997		5,997	
	Kesanakurru	128	593	1,992		1,992	
	Total	128	593	6,001		6,001	
Nellore	Chundi	803	5,198	6,001		6,001	
Chingleput	Irungadukotta *cum*	80,396	10,792	91,188	2,007	29,181	
	Lattur		142	1,860	968	892	
	Total	269	142	2,052	2,043	609	
North Arcot	Naraganti	269	142	4,812	3,011	1,501	
		2,096	5,924	8,087	5,716	3,321	
Tanjore	Agraharam		27	27	27		
	Agharayarayangudi		876	876	560	316	
	Sheali		12,036	13,352	6,698	6,654	
	Vettangudi		605	605	430	175	
	Total		13,017	14,365	7,618	7,045	
Trichinopoly	Perumur	963	107	1,070	709	361	
Madura	Bodinaikanur	958	250	31,088	25,590	5,758	
	Gantamanaikanur	1,314	1,474	10,937	15,564	4,037	
	Sanctur	80	231	4,317	2,932	1,466	
	Oothappa Naikanur		961	2,752	2,010	1,305	
	Kannad	79,054	2,583,737	2,662,791	97,226	4,02,289	
	Total	77,506	2,587,443	2,99,782	1,43,662	4,15,743	
Madura	Mariuchy	966	1,977	2,943	929	1,704	
	Singampetti		864	4,204	3,044	1,160	
Tinnevelly	Uthal Zemindari	7,009	3,193	10,907	8,047	7,770	
	Uthal Partible Property	400	67	705	475	230	
	Ettapuram	18,715	58,360	83,143	11,296	72,399	
	Total	26,208	63,946	87,903	1,01,854	18,693	83,163
Coimbatore	Samatiur cum	Current re-	554	554	433	121	
	Kottampatti	mitted. 197	338	338	265	73	
	Total	152	892	892	717	175	
	Eavalpara		3,309	5,518	1,733	3,785	
Malabar							
	Grand Total	Arrears. 1,75,341 Current. 152 Total... 1,75,493	3,98,903	6,17,460	9,05,408	2,94,458	6,41,035

No. 5.—*Financial Statement of Receipts and Charges of the Estates under Management for Fasli* 1283.

Districts.	Estates.	Amount at Credit at the end of Fasli 1282.			Income in Fasli 1283.			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 Saderwarid.	Muramut Expenditure.	Government Demand.	
											Fixed Peishcash.	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	3,93,610	13,53,200	17,46,810	3,86,447	68,790	4,55,237	22,02,047	24,318	41,878	82,140	31,535
	Jalantra	27,207	69,200	96,407	34,364	4,623	38,987	1,35,394	1,655	2,825	7,000	2,301
	Barwah	1,768	10,500	12,268	18,005	1,081	19,086	31,354	651	551	3,900	965
	Seerghur	2,748	...	2,748	16,981	55	17,036	19,784	1,128	460	11,381	1,026
	Total	4,25,333	14,32,900	18,58,233	4,55,797	74,549	5,30,346	23,88,579	27,752	45,714	1,04,421	36,127
Vizagapatam	Rewada	662	2,700	3,362	7,406	290	7,696	11,058	308	300	5,152	386
	Salur	12,438	...	12,438	70,595	7,890	78,485	90,923	360	...	35,947	4,766
	Merighy	22,283	70,500	92,783	31,050	12,357	43,407	1,36,190	600	363	18,477	3,726
	Total	35,383	73,200	1,08,583	1,09,051	20,537	1,29,588	2,38,171	1,268	663	59,576	8,878
Godavery	Nallamillipadu	805	...	805	895	...	895	1,700	...	...	203	190
	Kapileswarapuram *cum*	16,604	...	16,604	24,812	923	39,404	57,655	1,774	373	19,808	1,611
	Kesanakurru	1,647	...	1,647	13,669							
	Total	19,056	...	19,056	39,376	923	40,299	59,355	1,774	373	20,011	1,801
Nellore	Chundi	*14,612	40,000	54,612	49,926	2,297	52,223	1,06,835	5,402	128	18,000	6,361
Chingleput	Irungadukotta *cum* Lattur	5,494	13,600	19,094	2,630	666	3,296	22,390	304	28	314	715
North Arcot	Naraganti	9,592	...	9,592	24,226	...	24,226	33,818	2,514	1,624	7,228	1,651
Tanjore	Agraharam	857	...	857	2,699	...	2,699	3,556	...	...	...	...
	Agharayarayangudi	4,142	...	4,142	4,044	330	4,374	8,516	78	...	...	2,006
	Sheallí	12,401	...	12,401	43,506	17,161	60,667	73,068	3,488	1,001	...	16,122
	Vettengudi	...	...	...	6,630	2,360	9,990	9,990	173	303	...	3,344
	Total	17,400	...	17,400	56,879	20,851	77,730	95,130	3,739	1,304	...	21,472

* Rupees 2,383, being the interest on bonds realized by the Court of Wards towards the end of Fasli 1282, have been added to the figures now given. Hence the difference between the cash balance brought forward in this return and that entered in the return for last year.

No. 5.—*Financial Statement of Receipts and Charges of the Estates under Management for Fasli* 1283.—(Continued.)

Districts.	Estates.	Charges.—(Concluded.) Government Commission for the Management.	Total of 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
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs.	Rs.	Rs.	Rs.	Rs.
Ganjam	Purla Kimedy	4,050	1,84,221	39,223	6,003	...	34,701	2,64,148	6 4 8	16,87,600	2,50,299	19,37,899	1,91,090	...
	Jalantra	337	14,118	4,175	...	...	2,700	20,993	4 13 1	96,000	18,401	1,14,401	17,994	...
	Barwah	108	6,175	390	...	...	7,326	13,801	8 9 10	500	17,053	17,553	5,285	...
	Seerghur	47	14,043	...	...	...	561	14,603	6 10 3	....	5,181	5,181	2,433	...
	Total ...	4,542	2,18,556	43,698	6,003	...	45,288	3,13,545	... ...	17,84,100	2,90,934	20,75,034	2,16,801	...
Vizagapatam	Rewada	98	6,244	600	26	584	414	7,868	4 2 6	2,700	490	3,190	...	172
	Salur	974	42,047	4,800	12,137	10,388	2,828	72,200	0 8 2	...	18,723	18,723	6,285	...
	Meriughy	494	23,660	7,360	1,800	...	5,738	38,458	1 14 11	70,500	27,232	97,732	4,949	...
	Total ...	1,566	71,951	12,650	13,963	10,972	8,980	1,18,526	... ...	73,200	46,445	1,19,645	11,234	172
Godavery	Nallamillipadu	11	404	180	110	...	3	697	... ...	...	1,003	1,003	198	...
	Kapileswarapuram cum ...	348	23,914	845	1,060	1,990	2,358	30,167	4 9 9	9,500	17,988	27,488	9,237	...
	Kesanakurru ...													
	Total ...	359	24,318	1,025	1,170	1,990	2,361	30,864	... ...	9,500	18,991	28,491	9,435	...
Nellore	Chundi	...	29,891	2,978	1,860	...	3,946	38,675	10 13 1	42,400	25,760	68,160	18,548	...
Chingleput	Irungadukotta cum Lattur	63	1,424	840	...	...	1,648	3,912	11 9 0	14,100	4,378	18,478	...	616
North Arcot	Naraganti	...	13,017	2,960	3,267	...	6,691	25,935	10 6 0	...	7,883	7,883	...	1,709
Tanjore	Agraharam	50	50	393	...	1,456	129	2,079	... ...	...	1,537	1,537	680	...
	Agharayarayangudi	49	2,123	688	38	210	913	3,982	1 14 10	...	4,536	4,536	894	...
	Shemli	382	35,993	2,877	1,122	18,786	8,780	52,558	8 0 3	...	20,509	20,509	8,108	...
	Vettengudi	...	3,820	449	...	1,096	2,669	8,034	2 9 1	...	1,955	1,955	1,955	...
	Total ...	481	26,936	4,407	1,160	21,548	12,492	66,593	... ...	...	28,537	28,537	11,137	...

No. 5.—*Financial Statement of Receipts and Charges of the Estates under Management for Fasli* 1283.—(Continued.)

Districts.	Estates.	Amount at Credit at the end of Fasli 1282. Cash.	Government Paper.	Total.	Income in Fasli 1283. Collections within the Fasli as in Column 8 of Statement No. 4.	Interest on Funds invested and Rents of Houses and other Income.	Total.	Total of Columns 5 and 8.	Charges. Establishment and Saderwarid.	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.
Trichinopoly	Peramur	6,487	9,000	15,487	10,122	1,497	11,619	27,106	845	...	...	4,237
Madura	Bodinaikanur	36,882	2,23,000	2,59,882	59,277	13,572	73,149	3,33,031	5,465	2,674	16,117	2,443
	Guntamanaikanur	48,544	1,06,500	1,55,044	44,164	6,153	50,317	2,05,361	3,891	50	13,415	2,087
	Sandyur	10,310	...	10,310	8,728	174	8,902	19,212	773	129	3,697	333
	Oothappanaikanur	11,168	...	11,168	8,404	762	9,166	20,334	905	...	2,684	1,492
	Ramnad	3,55,777	...	3,55,777	6,77,205	37,238	7,14,443	10,70,220	90,906	29,976	4,15,811	36,830
	Total ...	4,62,681	3,29,500	7,92,181	7,97,778	58,199	8,55,977	16,48,158	1,01,850	32,829	4,51,624	43,185
Tinnevelly	Maniachi	7,180	...	7,180	8,626	671	9,297	16,477	368	69	2,994	489
	Singampatti	6,406	...	6,406	18,963	142	19,105	25,511	805	10,716	8,008	1,132
	Urkad Zemindari	51	...	51	52,036	1,577	53,613	53,664	1,591	825	17,153	695
	Urkad Partible Property	10,576	33,050	43,626	1,773	492	2,265	45,891	290	...	...	332
	Ettiapuram	71,036	1,79,500	2,50,536	2,74,577	22,292	2,96,779	5,47,315	24,677	22,117	89,172	13,461
	Total ...	95,249	2,12,550	3,07,799	3,55,975	25,084	3,81,059	6,88,858	27,731	33,727	1,17,327	16,109
Coimbatore	Samuttur cum Kottamputti	6,297	5,000	11,297	9,439	1,235	10,674	21,971	689	...	3,544	1,073
Malabar	Kavalapara	9,583	...	9,583	26,969	11,062	38,031	47,614	2,808	482	...	3,479
	Grand Total ...	11,07,167	21,15,750	32,22,917	19,38,168	2,16,900	21,55,068	53,77,985	1,76,676	1,16,872	7,82,045	1,45,087

No. 5.—*Financial Statement of Receipts and Charges of the Estates under Management for Fasli* 1283.—(Concluded.)

Districts.	Estates.	Charges.—(Concluded.) Government Commission for the Management.	Total of 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
Trichinopoly	Peramur	Rs. 106	Rs. 5,183	Rs. 1,371	Rs. 195	Rs. ...	Rs. 567	Rs. 7,321	Rs. A. P. 8 5 0	Rs. 13,300	Rs. 6,485	Rs. 19,785	Rs. 4,298	Rs. ...
Madura	Bodinaikanur	834	27,533	3,844	6,355	...	79,123	1,16,855	9 3 7	2,07,100	9,076	2,16,176	...	43,706
	Gantamanaikanur	694	20,047	1,946	1,900	...	4,463	28,356	8 9 8	1,10,300	66,705	1,77,005	21,901	...
	Sandyur	141	5,073	1,209	...	10,198	1,434	17,905	8 13 1	...	1,307	1,307	...	9,003
	Oothappanaikanur	67	5,043	752	1,520	...	478	7,798	10 12 4	....	12,536	12,536	1,368	...
	Ramnad	3,000	5,76,523	...	29,381	1,40,216	88,641	8,34,761	13 6 9	...	2,35,459	2,35,459	...	1,30,318
	Total ...	4,736	6,34,224	7,742	39,156	1,50,414	1,74,139	10,06,675	... ...	3,17,400	3,25,083	6,42,483	23,329	1,73,027
Tinnevelly	Maniachi	305	4,235	748	657	5,729	691	12,050	4 4 3	...	4,427	4,427	...	2,753
	Singampatti	606	21,257	2,140	...	...	1,507	24,914	4 3 11	...	597	597	...	5,809
	Urkad Zemindari	619	20,883	2,006	1,360	26,137	3,371	53,757	3 0 11	...	— 93	— 93	...	144
	Urkad Partible Property	148	770	397	...	...	1,125	2,293	16 5 8	33,050	10,549	43,599	...	27
	Ettiapuram	7,608	1,57,035	25,166	6,940	334	80,280	2,69,755	8 15 9	1,91,800	85,760	2,77,560	27,024	...
	Total ...	9,286	2,04,180	30,457	8,957	32,200	86,974	3,62,768	... ...	2,24,850	1,01,240	3,26,090	27,024	8,733
Coimbatore	Samuttur *cum* Kottampatti	162	5,467	2,040	...	...	1,173	8,680	7 4 9	5,000	8,291	13,291	1,994	...
Malabar	Kavalapara	342	7,911	2,164	...	13,443	13,520	36,143	10 6 7	...	11,471	11,471	1,888	...
	Grand Total ...	21,543	12,42,223	1,12,342	75,731	2,30,572	3,57,769	20,18,637	... ...	24,83,850	8,75,498	33,59,348	3,20,688	1,84,257

Enclosure to Statement No. 5.

Statement showing the Debts due to and by the Estates under Court of Wards in Fasli 1283.

Districts.	Names of the Estates.	Debts due to the Estate. Debts as per last year's Accounts.	Debts newly added and Interest accumulated in the Fasli.	Total.	Debts collected.	Debts written off.	Total.	Remainder due at the end of Fasli.	Debts due by the Estate. Debts as per last year's Accounts	Interest accumulated.	Total.	Debts paid.	Debts remitted.	Total.	Remainder due by the Estate at the end of the Fasli.
Ganjam	Purla Kimedy	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...
	Jalantra	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Barwah	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Seerghur	...	...	...	...	...	...	1,217	...	...	...	...	...	...	...
Vizagapatam	Rewada	3,627	247	3,874	168	...	168	*3,706	13,970	...	13,970	10,350	...	10,350	3,620
	Salur	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Merughy	1,21,303	2,894	1,24,197	4,894	...	4,894	*1,19,303	1,10,340	...	1,10,340	10,388	...	10,388	99,952
Godavery	Nallamillipadu	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Yapileswarapuram *cum* Kosanakurru	180	...	180	12	...	12	168	7,001	570	7,571	1,990	...	1,990	5,581
Nellore	Chundi	3,527	18	3,545	415	...	415	3,130	...	...	...	...	...	...	...
Chingleput	Irungadukotta *cum* Lattur	...	...	...	...	...	...	...	...	...	...	...	...	...	...
North Arcot	Naraganti	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Tanjore	Agraharam	1,659	...	1,659	...	...	...	†1,659	5,200	...	5,200	1,456	...	1,456	3,744
	Agharayurayangudi	736	1	737	...	...	...	737	9,494	594	10,088	210	32	242	9,846
	Sheali	75,699	1,213	76,912	15,707	...	15,707	61,205	18,651	413	19,064	18,786	26	18,812	252
	Vettengudi	12,001	1,497	13,498	1,084	...	1,084	12,414	1,25,640	7,240	1,32,880	1,096	...	1,096	1,31,784
Trichinopoly	Peramur	3,912	507	4,419	2,102	1,062	3,164	1,255	...	...	...	...	...	...	...
Madura	Bodinaikanur	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Gantamanaikanur	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Sandyur	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Othapanaikanur	13,148	168	13,316	80	...	80	13,236	...	...	...	...	...	...	...
	Ramnad	17,589	1,713	19,302	1,295	...	1,295	18,007	...	...	...	...	...	...	...
Tinnevelly	Maniachi	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Singampatti	66	...	66	...	...	...	66	...	...	...	...	...	...	...
	Urkad Zemindari	2,179	20	2,199	752	...	752	1,447	49,393	4,191	53,584	26,137	...	26,137	27,447
	Urkad Partible Property	7,439	415	7,854	...	...	...	7,854	40,429	1,512	41,941	...	...	...	41,941
	Ettiapuram	63,337	1,864	65,201	1,137	...	1,137	64,064	579	...	579	334	...	334	245
Coimbatore	Samuttur *cum* Kottampatti	486	33	519	20	...	20	499	...	...	...	...	...	...	...
Malabar	Kavalapara	...	...	...	...	...	...	...	66,321	‡9,317	75,638	13,448	...	13,448	62,190
	Total...	3,26,888	10,590	3,37,478	27,668	1,062	28,728	3,09,967	4,47,018	23,837	4,70,855	84,195	58	84,253	3,86,602

* Collectors concerned have been requested to explain certain discrepancies with regard to these figures.

† Rupees 1,557 have already been ordered to be written off.

‡ This includes debts newly discovered.

No. 6.—*Comparative Statement of Demand, Collection, and Charges of the Estates under Management between Faslis* 1282 *and* 1283.

Districts.	Estates.	Land Revenue. Demand. Fasli 1282.	Demand. Fasli 1283.	Demand. Increase.	Demand. Decrease.	Collection. Fasli 1282.	Collection. Fasli 1283.	Collection. Increase.	Collection. Decrease.
1	2	3	4	5	6	7	8	9	10
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ganjam	Purlah Kimedy	3,74,940	3,88,388	13,448	...	3,07,998	3,20,835	12,837	...
	Jalantra	28,011	28,464	453	...	21,695	26,403	4,708	...
	Barwah	16,416	7,878	...	8,538	6,134	7,604	1,470	...
	Seerghur	7,271	17,362	10,091	...	3,416	14,389	10,973	...
	Total ...	4,26,638	4,42,092	23,992	8,538	3,39,243	3,69,231	29,988	...
Vizagapatam ...	Rewada	6,311	6,220	...	91	3,279	5,666	2,387	...
	Salur...	95,631	1,00,144	4,513	...	62,419	51,345	...	11,074
	Meringhy	42,356	42,953	597	...	38,581	29,675	...	8,906
	Total ...	1,44,298	1,49,317	5,110	91	1,04,279	86,686	2,387	19,980
Godavery... ...	Nallamillipada	832	831	...	1	756	820	64	...
	Kapeleswarapuram *cum*	20,703	21,844	1,141	...	13,738	18,146	4,408	...
	Kesenakurru	11,383	12,537	1,154	...	8,707	11,048	2,341	...
	Total ...	32,918	35,212	2,295	1	23,201	30,014	6,813	...
Nellore	Chundi	56,800	55,353	...	1,447	43,257	44,561	1,304	...
Chingleput ...	Irungadukotta *cum* Lattur	3,862	5,692	1,830	...	2,157	1,022	...	1,135
North Arcot ...	Naraganti...	24,618	23,553	...	1,065	18,409	18,159	...	250

Comparative Statement of Demand, Collection, and Charges of the Estates under Management between Faslis 1282 & 1283.—(Continued.)

Districts.	Estates.	Charges. Management and Peishcush. Fasli 1282.	Management and Peishcush. Fasli 1283.	Other Charges. Fasli 1282.	Other Charges. Fasli 1283.	Total. Fasli 1282.	Total. Fasli 1283.	Increase.	Decrease.
		11	12	13	14	15	16	17	18
		Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.
Ganjam	Purla Kimedy	1,83,258	1,84,221	95,984	79,927	2,79,242	2,64,148	...	15,094
	Jalantra	12,767	14,118	3,195	6,875	15,962	20,993	5,031	...
	Barwah	9,949	6,175	20,417	7,626	30,366	13,801	...	16,565
	Seergur	673	14,042	340	561	1,013	14,603	13,590	...
	Total...	2,06,647	2,18,556	1,19,936	94,989	3,26,583	3,13,545	18,621	31,659
Vizagapatam ...	Rewada	4,537	6,244	2,002	1,624	6,539	7,868	1,329	...
	Salur...	44,643	42,047	34,980	30,153	79,623	72,200	...	7,423
	Meringhy	23,548	23,660	15,422	14,798	38,970	38,458	...	512
	Total...	72,728	71,951	52,404	46,575	1,25,132	1,18,526	1,329	7,935
Godavery... ...	Nallamillipadu...	242	404	292	293	534	697	163	...
	Kapeleswarapuram *cum* Kesanakurru	25,043	23,914	5,069	6,253	30,112	30,167	55	...
	Total...	25,285	24,318	5,361	6,546	30,646	30,864	218	...
Nellore	Chundi	33,692	29,891	12,728	8,784	46,420	38,675	...	7,745
Chingleput	Irungadukotta *cum* Lattur	858	1,424	2,667	2,488	3,525	3,912	387	...
North Arcot ...	Naraganti...	12,924	13,017	8,988	12,918	21,912	25,935	4,023	...

Comparative Statement of Demand, Collection, and Charges of the Estates under Management between Faslis 1282 *and* 1283.—(Continued.)

Districts.	Estates.	Land Revenue. Demand. Fasli 1282.	Fasli 1283.	Increase.	Decrease.	Collection. Fasli 1282.	Fasli 1283.	Increase.	Decrease.
1	2	3	4	5	6	7	8	9	10
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Tanjore	Agraharam	2,172	2,726	554	...	2,172	2,699	527	...
	Agharayarayangudi	3,382	4,362	980	...	3,324	3,986	662	...
	Shealli	37,105	44,991	7,886	...	26,098	32,955	6,857	...
	Vettangudi	...	7,238	7,238	...	...	6,630	6,630	...
	Total ...	42,659	59,317	16,658	...	31,594	46,270	14,676	...
Trichinopoly ...	Peramur	7,672	9,046	1,374	...	5,571	8,080	2,509	...
Madura	Bodinaikanur	60,642	57,842	...	2,800	28,125	26,754	...	1,371
	Guntamanaikanur	46,350	46,324	...	26	29,112	26,997	...	2,115
	Sandyur	9,464	10,773	1,309	...	7,182	6,556	...	626
	Oothappa Naikanur	8,806	8,934	128	...	6,797	6,582	...	215
	Ramnad	7,40,842	6,11,040	...	1,29,802	3,96,632	3,68,262	..	28,370
	Total ...	8,66,104	7,34,913	1,437	1,32,628	4 67,848	4,35,151	...	32,697
Tinnevelly ...	Maniachi	9,454	8,827	...	627	7,607	6,850	...	757
	Singampatti	23,587	20,231	...	3,356	21,035	16,891	...	4,144
	Urkad Zemindari	44,426	39,686	...	4,740	27,912	35,888	7,976	...
	Urkad Partible Property	2,029	1,250	...	779	891	602	...	289
	Ettiapuram	2,84,637	2,82,045	...	2,592	2,59,649	2,53,900	...	5,749
	Total ...	3,64,133	3,52,039	...	12,094	3,17,094	3,14,131	7,976	10,939
Coimbatore ...	Samattur *cum* Kottampatti	9,973	9,926	...	47	9,281	8,882	...	399
Malabar	Kavalapara	27,444	28,120	676	...	25,065	24,811	...	254
	Grand Total ...	20,07,119	19,04,580	53,372	1,55,911	13,86,999	13,86,998	65,653	65,654

Comparative Statement of Demand, Collection, and Charges of the Estates under Management between Faslis 1282 *and* 1283.—(Continued.)

Districts.	Estates.	Charges. Management and Peishcush. Fasli 1282.	Fasli 1283.	Other Charges. Fasli 1282.	Fasli 1283.	Total. Fasli 1282.	Fasli 1283.	Increase.	Decrease.
		11	12	13	14	15	16	17	18
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Tanjore	Agraharam	1,465	50	6,545	1,969	8,010	2,019	...	5,991
	Agharayarayangudi	2,887	2,133	877	1,849	3,764	3,982	218	...
	Shealli	20,776	20,993	28,457	31,565	49,233	52,558	3,325	...
	Vettangudi	...	3,820	...	4,214	...	8,034	8,034	...
	Total...	25,128	26,996	35,879	39,597	61,007	66,593	11,577	5,991
Trichinopoly ...	Peramur...	5,315	5,188	1,855	2,133	7,170	7,321	151	...
Madura	Bodinaikanur	23,996	27,533	22,171	89,322	46,167	1,16,855	70,688	...
	Guntamanaikanur	19,263	20,047	9,379	8,309	28,642	28,356	...	286
	Sandyur	5,540	5,073	1,400	12,832	6,940	17,905	10,965	...
	Oothappanaikanur	3,440	5,048	2,773	2,750	6,213	7,798	1,585	...
	Ramnad	2,74,759	5,76,523	1,03,584	2,58,238	3,78,343	8,34,761	4,56,418	...
	Total...	3,26,998	6,34,224	1,39,307	3,71,451	4,66,305	10,05,675	5,39,656	286
Tinnevelly ...	Maniachi	4,827	4,225	2,180	7,825	7,007	12,050	5,043	...
	Singampatti	19,757	21,267	8,026	3,647	27,783	24,914	...	2,869
	Urkad Zemindari	15,479	20,883	28,147	32,874	43,626	53,757	10,131	...
	Urkad Partible Property	1,852	770	483	1,522	2,335	2,292	...	43
	Ettiapuram	1,40,358	1,57,035	65,936	1,12,720	2,06,294	2,69,755	63,461	...
	Total...	1,82,273	2,04,180	1,04,772	1,58,588	2,87,045	3,62,768	78,635	2,912
Coimbatore... ...	Samattur *cum* Kottampatti	5,893	5,467	2,925	3,213	8,818	8,680	...	138
Malabar	Kavalapara	7,962	7,011	10,790	29,132	18,752	36,143	17,391	...
	Grand Total...	9,05,703	12,42,223	4,97,612	7,76,414	14,03,315	20,18,637	6,71,988	56,666

Statement showing the Progress made by the Minor Proprietors under the Court of Wards in the Madras Presidency in Fasli 1283.

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.	Subjects taught.*					Remarks as to the boy's attendance at School, his handwriting, and general behaviour.
										English.			Vernacular.		
			Years.	Months.	Year.	Class to which fit according to the standard of a Government School.				Language.	Mathematics.	History and Geography.	Language.	Grammar.	
1	2	3	4		5	6	7	8	9	10	11	12	13	14	15
Ganjam	1. Puria Kimedy.	Sree Veerapratapa-rudra Gajapati Narayana Deo.	44	...	1830.	.....	.....	.....	.....	.....	.....	.....	.....	.....	Weak in intellect.
		Sons.													
		1. Sree Govara-chendra Gaja-pati Narayana Deo, eldest son.	11	...	...	Nil.	Under a private Tutor.	12 months.	12 months.	1st and 2nd Books of Lessons. Dictation.	Arithmetic—four Simple Rules.	Geography of Asia.	*Telugu* 2nd Reader. Dictation, *Oorija*. Melikota, Parts I. and II. Dictation.	Seshiah's Telugu Grammar *Oorija* Grammar.	Can write both English and Vernacular neatly and accurately. A very satisfactory account of the progress made by the eldest boy under Mr. Taylor. The second son has also been lately placed under the same Tutor.
		2. Sree Harikrishna Deo.	7												
		3. Sree Jagannadha Narayan Deo	3												
		4. Sree Padmanabha Gajapati Naraya-na Deo.	1¼												
		Daughters.													
		1. Sree Lakshimi Devi.	13¼												
		2. Sree Rekha Devi	9												
Do.	2. Jalantra	Sri Ramakrishna Chotroya Deo.	14	7¼	1860.	Nil.	Do.	Do.	Do.	2nd Reader. Lovery's Reader, No. I. Dictation.	Arithmetic—all Simple and Compound Rules.	Do.	Do.	Do.	Do. Under Mr. Taylor; progress very satisfactory.
Do.	3. Barwah	Chandramampathy.	17	...	1859.	Nil.	Onslow Institution, Chetterpore.	.....	20	1st Reader.	Arithmetic—Addition and Subtraction.	.....	*Telugu*. 1st Book. *Oorija*. Hitopadesh Part I.	.....	Very unfavorably spoken of. It is with difficulty that he can be kept at Chetterpore.
Ganjam	4. Seerghur ...	Sree Lakshimi Narasimha Deo.	12	2	1872	.....	Chikatti School.	12 months.	12 months.	1st Reader.	Arithmetic—four Simple Rules.	Geography of Ganjam District.	*Telugu* I. Book of Lessons.	Seshiah's Telugu Grammar. *Oorija* Grammar.	Writes a middling hand. Making very good progress. A fine intelligent boy, well behaved, and regular in his attendance.
Vizagapatam ...	1. Rewada ...	1. Vasuntharow Venketa Lakshimi Narayana Row Puntulu.	12	8	1869	.....	H. A. V. School, Vizagapatam.	.....	.....	Meleod's Poetry. 2nd Reader. Grammar.	.....	Indian History.	*Telugu* Neetisungraham.	*Telugu* Grammar.	Well-behaved. Progress not noticed by the Collector. The separate tutor sanctioned could not be entertained for want of funds. The minor's father-in-law has undertaken to instruct him.
Do. ...	Do. ...	2. Nagiah, minor's sister.	10	3	.....	.....	A. V. Girls' School, managed by the Sisters of St. Joseph's Convent.	.....	.....	.....	.....	.....	.....	.....	The Collector does not notice the progress. He has been asked to supply the omission.
Do. ...	2. Salur ...	Raja Jagannad Narayana Ramachun-drarcy Peda Baliar Simhalu Bahadur.	16	1	1869	.....	High School, Vizianagram.	.....	.....	2nd Reader.	Arithmetic—four Simple Rules.	Geography—Brief sketches of Asia.	Do. ...	Do. ...	Well-behaved but a heavy listless boy, not fond of active exercise.
Do.	3. Meringhy ...	Sree Setrucherla Jagannadaraj Baha-dur.	6	5	1869	Nil.....	.....	...	...	...	.....	.....	First lessons in Telugu.	.....	Promising boy, not old enough to attend school.
Godavery	1. Nallamillipa-du.	Pasupuleti Jagana-tha Amma.	17	...	1866	...	.....	...	...	...	.....	.....	.....	.....	Did not study for want of a female tutor. She is however able to read and write Telugu tolerably well.
Do.	2. Kapeleswara-puram *cum* Kesanakurru.	Balusu Ramalaksh-mamma.	12	...	1869	...	Under a tutor.	...	...	...	Arithmetic up to Reduction.	.....	2nd Book of lessons, verses in Vamanasa-thakum.	.....	Writes large hand well. Conduct good. Has passed the Deputy Inspector's examination satisfactorily.
Nellore	Chundi.	1. Raja Ankappa Nayanim Garu.	15	8	1871	...	Free Church Mission School, 3rd Class.	...	...	1⅔	.....	.....	¼	.....	The elder boy failed in English, whilst the younger did fairly. Both failed in Telugu. The elder takes no interest in his studies, the younger is diligent and attentive.

NOTE.—Columns 10 to 14 show the subjects taught instead of the marks obtained except, for Chundi, as information regarding marks is not available.

Statement showing the Progress made by the Minor Proprietors under the Court of Wards, &c.—(Continued).

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.	Subjects taught.					Remarks as to the boy's attendance at School, his handwriting, and general behaviour.
										English.			Vernacular.		
			Years.	Months.	Year.	Class to which fit according to the standard of a Government School.				Language.	Mathematics.	History and Geography.	Language.	Grammar.	
1	2	3	4		5	6	7	8	9	10	11	12	13	14	15
Nellore	Chundi.....	2. Krishnappa Nayanim Garu, brother.	12	8	...	...	F. C. M. School, 3rd Class.	...	...	½	.....	.....	1½	.....	Diligent and attentive.
Chingleput	Irungadukotta *cum* Luttur.	Sreeramamoothooroyalu Naidu.	17	6	1858	Nil.....	High School, Saidapet.	...	...	Subjects are not reported.	.....	.....	.....	.....	General conduct good, but has not made satisfactory progress in study. Naturally dull and apathetic.
North Arcot.....	Naragasti.....	Venkitachelapathy Nayanivaru.	13	9	1867	...	3rd Class Zillah School, Chittoor.	...	11 months.	Moral class book. Selections in English poetry Morell's Grammar.	Arithmetic—Fractions.	Geography of Asia.	*Telugu*. Vamana selections. Brief sketches of Europe and Indian History. Dictation.	Venkiah's Grammar.	Writes a middling hand. Conduct good. Progress satisfactory. Promoted to 3rd class.
Tanjore.....	1. Agraharam ...	1. Ramanuja Iyengar.	18	...	1869	...	Wesleyan Mission School, Manargudi.	...	Do ...	5th Book. Manual of Grammar.	Arithmetic—Euclid and Algebra.	Indian History. Geography of Europe.	*Tamil*. Panchatantram. Nannul. Anthology.	.....	Conduct good. The eldest made no progress, but the two younger made creditable progress.
.....	.....	2. His brother, Krishna Iyengar.	15	...	...	...	Do. ...	...	...	Advance Reader, Manual of Grammar.	Do. ...	History of England and Geography of Europe.	Do. ...	.....	Do.
Tanjore.....	1. Agraharam.	3. His brother Tiruvengadathiengar.	12	...	...	...	Do. ...	...	...	1st Book.	Arithmetic—four Simple Rules.	.....	2nd Book.	Pope's Grammar.	Conduct good. The eldest made no progress, but the two younger made creditable progress.
.....	2. Agharayarayangudi.	1. Alagasundram Pillay.	18	...	1869	...	Government Taluq School, Trivalore.	...	...	Moral class. Selections in English Poetry and Morell's Grammar.	Arithmetic—Decimals.	Indian History. Geography of Asia and Europe.	*Tamil*. Anthology Nannul.	Do. ...	Conduct good. The two eldest made but little progress. The youngest is favorably reported on.
.....	.....	2. His brother Subbaraya Pillay.	12	...	...	...	Do. ...	...	...	.....	.....	.....	.....	.....	.....
.....	.....	3. His brother Natharaja Pillay.	9	...	...	...	Do. ...	...	...	English Reader, No. I., Elements of Grammar.	Arithmetic—Compound Rules.	Geography.	2nd Book.	Do. ...	Do.
.....	3. Shealli	Sandanathani, widow of the late proprietor.	18	...	1869	...	.....	...	...	.....	.....	.....	.....	.....	Not under tuition, but is able to read and write Tamil a little.
.....	4. Vettangudi...	1. Nullanayaga Ravut Munda Nayanar.	17	...	1873	...	Under guardian.	...	...	.....	.....	.....	2nd Book. Minor Poets.	.....	Conduct good. The elder shows little inclination for study, the younger applies himself to his studies with diligence.
.....	.....	2. His brother Subbaraya Ravut Nayanar.	15	...	...	...	Do. ...	...	...	1st Reader.	Arithmetic—three Simple Rules.	Geography—General.	3rd Book. Minor Poets.	.....	
Trichinopoly.....	Peramur	Madhava Rao	26	...	1868...	...	.....	...	...	.....	.....	.....	.....	.....	Weak in intellect.
Madura.....	1. Bodinaikanur.	Kumaru Raja Pandya Naik.	15	8	1863...	Nil.....	Zillah School, Madura.	...	7¾ Months.	Prose, Poetry, and Grammar.	Arithmetic—Up to Square Root.	Indian History and Geography of Europe.	Prose and Poetry.	Grammar.	Irregular in attendance and progress unsatisfactory. He has been removed to Madras and sent to the Hindu Proprietary School. A private tutor has also been engaged.
Do.	2. Oothappanaikanur.	1. Tirumalamuthulinga Thoombia Velliasawmy Oothappa Naick.	16	...	1866...	...	Do. ...	...	8½ Months.	Do. ...	Do. ...	Do. ...	Do. ...	Do. ...	Regular in attendance and painstaking, but slow.
Do.	.....	2. Muthu Kistnasamy Oothappa Naick, step-brother of the Minor Zemindar.	16	...	...	...	Do. ...	...	...	.....	.....	.....	.....	.....	.....

* Note.—Columns 10 to 14 show the subjects taught instead of the marks obtained, except for Chundi, as information regarding marks is not available.

Statement showing the Progress made by the Minor Proprietors under the Court of Wards, &c.—(Continued.)

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.	Subjects taught.*					Remarks as to the boy's attendance at School, his handwriting and general behaviour.
										English.			Vernacular.		
			Years.	Months.	Year.	Class to which fit according to the standard of a Government School.				Language.	Mathematics.	History and Geography.	Language.	Grammar.	
1	2	3	4		5	6	7	8	9	10	11	12	13	14	15
Madura.....	3. Guntamanaikanur.	Tirumala Guntama Condala Nagia Rama Krishnasamy Naick.	7	5	1867...	Nil.....	Under a tutor.	...	...	.....	.....	.....	.....	.....	Not under tuition during the year. Private tutor now engaged.
Do.	4. Sundyoor ...	Gopala Krishnammal, Zemindarni.	52	...	1871...	...	.....	...	...	.....	.....	.....	.....	.....	Not under tuition being an aged widow.
Do.	5. Ramnad	Bashurasami Sathupatty.	5	8	1873...	Nil.....	.....	...	...	.....	.....	.....	.....	.....	Not under tuition.
Tinnevelly	1. Manjachi.....	Subramania Talavar.	13	...	1866...	Do....	Anglo-Vernacular School, Palamcottah.	...	...	1st Reader.	Arithmetic—three Simple Rules.	.....	*Tamil.* 1st Book.	.....	Quiet and unassuming; rather dull. Irregular in attendance and very backward.
Do.	2. Singampatty.	Sivasubramania Talaver.	14	6	1867...	...	Do. ...	...	...	Moral class. Manual of Grammar.	Arithmetic.	Indian History and Manual of Geography.	1st Book. Brief Sketches of Europe.	*Tamil.* Grammar.	Regular in attendance. Conduct good, but educational progress unsatisfactory.
.....	3. Urkad Zemindari.	Kotilinga Setarayer.	14	...	1872...	...	Anglo-Vernacular School, Ambasamudrum.	...	...	Selections in English Poetry. Moral class.	Do. ...	Do. ...	*Tamil.* Minor Poetry, &c.	Do. ...	Conduct good, and progress satisfactory.
Tinnevelly.....	4. Urkad partible property	Sivanaanagnaperumal.	17	...	1869...	...	Under a private tutor.	...	...	Subjects are not reported.	.....	.....	.....	.....	He was not well during the greater part of the year, hence but little progress was made.
.....	5. Ettaipuram...	Muthusami Jagavirarama Kunnara Ettappa Naick.	17	...	1873...	...	Do. ...	...	...	Do. ...	Arithmetic—Simple and Compound Rules.	Do. ...	*Tamil.* Reading Vikramarka.	.....	Quiet and good. Made considerable progress in English, and talks with tolerable fluency.
Coimbatore	Samattur *cum* Kottampatty	Colandasami Vanavaraya Gounden.	17	...	1866...	...	4th Class, Taluq School, Polachy.	10 months.	9 months.	Moral class book. Selections from Poetry and Grammar.	Arithmetic.	Outlines of Geography.	Brief Sketches of Europe. Minor Poets.	*Tamil* Grammar.	Regular in attendance. Conduct good. Promoted during the year.
Malabar.....	Kavalapara.....	Parvathy Nathyar.	8	...	1872...	Nil.....	Under a private Tutor.	...	...	Subjects are not reported.	.....	.....	.....	.....	Reading Malayalam. Diligent.

NOTE.—Columns 10 to 14 show the subjects taught instead of the marks obtained, except for Chundi, as information regarding marks is not available.

No. 32. ORDER THEREON, 7th January 1876, No. 16.

Miscellaneous.

IN these Proceedings the Court of Wards submit their report on the administration of the estates of disqualified proprietors under their charge for fasli 1283 (1873-74).

2. The number of estates under management at the close of the preceding year was thirty-one, of which three* were made over to their proprietors and a new one† was taken in charge during the year under report; thus the estates reported upon are twenty-nine.

* 1. Arnee in North Arcot.
2. Nonakkad Tenpadi in Tanjore.
3. Nelialum in Malabar.

† Vettangudi in Tanjore.

3. The demand, as settled for the year for all the twenty-nine estates, was Rs. 19,04,580, of which Rs. 13,86,998 were collected within the year; the arrears of previous years amounted to Rs. 10,57,574, of which Rs. 5,51,170 were collected; thus out of an entire demand (current and arrears), amounting to Rs. 29,62,154, Rs. 19,38,168 were realised and Rs. 1,18,493 remitted, leaving at the close of the year a balance of Rs. 9,05,493, which, by subsequent collections and remissions, has been reduced to Rs. 6,41,035. The ratio of the outstanding balance to the total demand in each estate is shown in the subjoined table:—

Districts.	Estates.	Demand, Current, and Arrears.	Collections, including those subsequent to the Fasli, and Remissions.	Balance.	Per-centage of the Balance on entire Demand.
		Rs.	Rs.	Rs.	
Ganjam	Purla Kimedy	4,57,191	4,41,442	15,749	3·4
	Jalantra	38,168	34,700	3,468	9·1
	Barwah	18,345	18,217	128	·7
	Seerghur	21,968	18,945	3,023	13·8
Vizagapatam.	Rewada	10,054	7,793	2,261	22·5
	Salur	1,55,704	1,02,737	52,967	34·0
	Meringhy	46,844	35,664	11,180	23·8
Godavery ..	Nallamillipadu	907	895	12	1·3
	Kapeleswarapurum *cum.*	28,809	24,812	3,997	13·9
	Kasenakurru	15,789	3,797	1,992	12·6
Nellore	Chundi	81,114	51,933	29,181	35·9
Chingleput ..	Irungadukotta *cum.*	3,504	2,612	892	25·4
North Arcot...	Luttur	4,207	3,598	609	14·5
	Naraganti	35,359	30,038	5,321	15·0
Tanjore	Agraharam	2,726	2,726	.....	....
	Agharayarayangudi ..	4,420	4,204	216	4·9
	Shealli	56,858	50,204	6,654	11·7
	Vettangudi	7,238	7,063	175	2·4
Trichinopoly...	Peramur	11,463	11,099	364	3·2
Madura	Bodinaikanur	91,573	85,815	5,758	6·3
	Guntamanaikanur	66,179	61,242	4,937	7·5
	Sandyur	13,246	11,790	1,456	11·0
	Oothappanaikanur	11,717	10,414	1,303	11·1
	Ramnad	12,54,674	8,49,385	4,02,289	32·1

Districts.	Estates.	Demand, Curre ntand Arrears.	Collections, including those subsequent to the Fasli, and Remissions.	Balance.	Per-centage of the Balance on entire Demand.
		Rs.	Rs.	Rs.	
Tinnevelly ..	Maniachi	12,225	10,521	1,704	13·9
	Singampatti	23,167	22,007	1,160	5·0
	Urkad Zemindari.....	69,000	61,230	7,770	11·3
	Urkad Partible Property	2,938	2,709	229	7·8
	Ettiapuram	3,76,797	3,04,498	72,299	19·2
Coimbatore ..	Samuttur *cum*	4,797	4,695	102	2·1
	Kottampatti	5,686	5,613	73	1·3
Malabar	Kavalapara	32,487	28,721	3,766	11·6
	Total ...	29,62,154	23,21,119	6,41,035	21·64

4. The foregoing table shows improvement in the collections on the whole, compared with those of the preceding year; the total outstanding balance, being only about 22 per cent. of the demand against nearly 30 per cent. in the previous year. It is, however, still large and notably in the estates named in the margin, and the matter should receive the Court's early consideration.

		Total Demand	Balance, less subsequent Collections and Remissions.	Per-centage
		Rs.	Rs.	
Vizagapatam.	Rewada	10,054	2,261	22·48
	Salur	1,55,704	52,967	34·01
	Meringhy	46,844	11,180	23·86
Nellore	Chundi	81,114	29,181	35·97
Chingleput ...	Irungadukotta.	3,504	892	25·45
Madura	Ramnad.....	12,51,674	4,02,289	32·14

5. In Salur and Meringhy the backward state of the collections is attributed* apparently to the estates having been rented out to the relations of the minor proprietors. The Court of Wards have instructed the Collector to use his best endeavours for the early realisation of the balance; but in case these instructions may not have the desired effect, the Government consider that the coercive process prescribed by law should be strictly enforced.

* Court of Ward's Proceedings, paragraph 14.

The Collector states† that the minor proprietor of the Salur estate will soon attain his majority, and that the renter may not, therefore, be exerting himself properly in collecting his rents; but, under the new majority Act (IX. of 1875), the proprietor's age of minority extends to May 1879.

† Collector's Report, paragraph 13.

6. The Court of Wards, in their separate Proceedings on the Collector's report, commented‡ emphatically on the state of the collections in Chundi, pointing out that the explanation called for on the last report on the same point had not been

‡ Paragraph 5.

furnished, and requested the Collector to report why the Manager should not be removed from his post. In the present general report to Government, however, the Court do not specially notice this estate; the Government desire that the result of the Court's inquiry may be communicated to them.

7. The collections in Irungadukotta in Chingleput and Ramnad in Madura are stated* to have been retarded by the unfavorable character of the season; the former has been made† over to the proprietor in consequence of his having attained his majority, and in regard to the Ramnad Zemindari, it is stated‡ that a large portion (*i.e.*, Rs. 45,935) of the arrears outstanding, after the remission sanctioned by the Court of Wards, will have to be ultimately written off if a certain agreement executed to Ponnusawmi Tevur by the late Zemindar is eventually held to be valid. By this document certain villages were alienated to the former on a favorable rental, and, although in a suit for registration the objection urged against its validity has been over-ruled, Mr. Lee-Warner, the Special Assistant Collector and Manager of the estate, considers that a new trial might be sought for setting aside this "remarkable" instrument as partially depriving the future heirs of their lawful revenue. A separate report is promised, and the Court of Wards will be desired to communicate their ultimate decision to Government.

* Court's Proceedings, paragraph 14.

† Paragraph 104.

‡ Paragraph 16.

Mr. Lee-Warner's Report, paragraphs 25 and 45.

8. The other chief points which seem to call for notice in connection with the administration of the several estates are the following:—

9. Ganjam, *Purla Kimedy.*—The receipts of this estate show an increase of Rs. 49,019§ over those of the preceding year, due mainly to a more punctual realisation of the rents. At the close of the year, there was a balance of Rs. 2,50,299 in hand in cash, and the Court have directed‖ the investment of Rs. 2,00,000 in Government paper, reserving the remainder for the construction of a palace for the Zemindar.

	Rs.
§ Fasli 1282	4,06,218
„ 1283	4,55,237
Increase ...	49,019

‖ Paragraph 71.

10. On the last annual Report, the Government had to notice¶ the administration of the Forest Department of this estate unfavorably; but the report under review is more satisfactory. The Acting Principal Assistant Collector, Mr. Grahame, shows** a clear working profit of Rupees 2,531 against Rs. 135 in the preceding year. A competent Overseer has been engaged, and much improvement in the conservancy of the forests is looked for. The Manager's report that the forests are nearly worked out has attracted the attention of the Court of Wards, and they have urged†† the necessity for the real state of things being ascertained by Mr. Grahame by personal examination. They also trust that the Conservator of Forests will be able to inspect these forests when he next visits the district.

¶ G. O., 30th October 1874, No. 1,379, paragraph 7.

** Letter embodied in the Collector's annual Report, paragraph 32.

†† Court's separate review on the file, para. 24.

11. *Jalantra.*—The increase of Rs. 5,032 in the charges of this estate is due chiefly to a larger provision for the maintenance of the family and the construction of a house at Purla Kimedy.

	Rs.
Fasli 1282	15,961
„ 1283	20,993

Court's Proceedings, paragraphs 22 and 23.

12. *Barwah.*—The decrease* of Rs. 8,538 in the income of this estate arises from a portion of the property having been made over in the preceding year to a co-heir who had attained his majority. Payments made to him in cash on the same occasion constituted a large debit in the accounts of that year, and this accounts for a decrease of Rs. 16,565 in the charges of the year under review.

	Rs.
* Fasli 1282	16,416
„ 1283	7,878

13. *Seerghur.*—The demand shown for fasli 1282 is exclusive of Rs. 10,770, which the minors' adoptive mother had collected prior to the assumption of the charge of the estate by the Court; hence, the apparent increase in the demand as well as in the receipts and charges for fasli 1283. The payment of the debts of this estate (Rs. 3,620) is postponed, pending the result of an appeal to the Privy Council relative to the title to the estate.

Paragraphs 10 and 28.

Paragraph 86.

14. *Salur and Meringhy.*—The balance of cash at the credit of these estates at the close of the year was Rs. 18,723 and 27,232, respectively, and the Court have called upon the Collector to state what portions of these sums can be invested in Government securities. The debts due by the Salur estate, as they stood at the close of the year, amount to Rs. 99,952, and with regard to the bulk of these it is stated they will be cleared off by instalments according to the terms of the bonds. The remaining debts due to four creditors amount to the small sum of Rs. 1,342, and it does not appear why, with a balance of Rs. 18,723 in hand, the Collector should wait, as he says,† until funds are available to pay off this sum. Meringhy is free from debt, and the Court of Wards have pointed‡ out the inadvisability of deferring action in the matter of the collection of the large amount of debts (Rs. 1,19,303) due to this estate. They observe that the contemplated division of the personal property among the several sharers, which accounts for the inaction of the minor's uncle (who is also the renter of the estate) in this respect is not likely to take place at an early date, as they have seen reason to object to the decision of the Punchayet.

Paragraphs 70 and 75.

Paragraphs 85 and 87.

† Court's Proceedings, paragraph 87, and Collector's report, paragraph 17.

‡ Court's Proceedings, paragraph 88.

15. Nellore, *Chundi.*—In fasli 1282 payments were made on account of outstanding Government dues for the previous year, and there was also an extra expenditure for certain marriage ceremonies; hence the comparatively small disbursements§ in the year under review.

	Rs.
§ Charges, fasli 1282	46,420
„ „ 1283	38,675
Decrease	7,745

16. CHINGLEPUT, *Irungadukotta* cum *Luttur*.—These two small properties owned by one heir call for no particular notice beyond that the state of the collections at the close of the year was particularly unsatisfactory. They have been since made over to the proprietor.

Demand.	RS.
Arrears and current.	7,711
Collections within the fasli	2,630
Subsequent collections and remissions..	3,580
Balance	1,501

17. NORTH ARCOT, *Naraganti*.—The payment of the allowance to the family with arrears and the satisfaction of a Court's decree for maintenance account for an increase of Rs. 4,023 in the charges of this estate.

Court's Proceedings, paragraph 41.

	RS.
Fasli 1282	21,912
„ 1283	25,935

18. TANJORE, *Agraharam*.—The debit for the discharge of debts was smaller than in the previous year; hence the decrease of Rs. 5,991 in the charges of this estate. It is understood* that the ward of this estate has since attained his majority and assumed charge of the property.

Paragraph 42.

* Paragraph 104.

	RS.
Fasli 1282	8,010
„ 1283	2,019

19. *Shiali*.—The income of this estate increased by Rs. 7,886 from the more favorable state of the grain-market. All the necessary steps seem to have been taken for the collection of the debts due to this estate, which, at the close of the year, stood at Rs. 61,205; the portion then pending investigation having been only Rs. 10,565.

20. MADURA, *Bodinaikanur*.—The celebration of the ward's marriage, the demarcation of the estate, and the construction of a house at Madura make up the bulk of the increase of Rs. 70,687 in the charges of this estate.

Paragraph 43.

	RS.
Fasli 1282	46,167
„ 1283	1,16,855

21. *Guntamanaikanur*.—The sum of Rs. 66,705 in cash at the credit of this estate is stated† to be required for payment to a judgment creditor under a decree of the Privy Council; but no debt appears either in the enclosure to Statement No. 5 or in the table appended to paragraph 70 of the Court of Ward's report opposite to this estate. They will be requested to furnish explanation on this point.

† Court's Proceedings, paragraph 80, and Collector's Report, paragraph 41.

22. *Sundyur*.—Payment of Court's decrees for debts constitutes the increase of Rs. 10,965 on the debit side of this estate.

23. *Oothappanaikanur*.—This estate had a balance of Rs. 12,536 in cash at the close of the year, and as its annual expenses are within Rs. 8,000, and it has no debts to pay, no reason appears why the greater portion of the surplus should not be funded in Government paper or otherwise utilised for the benefit of the estate. The Court of Wards will be good enough to adopt the requisite steps for this being done.

Paragraph 12.

24. *Ramnad*.—Owing to bad season the demand of this large Zemindari fell off by Rs. 1,29,802. There was a judicious outlay of Rs. 25,243 on repair of tanks, and Government dues were discharged in full with a portion of the old arrears; the payments under this head having been Rs. 4,15,812 against Rs. 1,35,000 in the previous year; moreover, the advance of Rs. 1,37,065 made from the public treasury before the late proprietor's death was repaid. These three large items make up the bulk of the increase* of Rs. 4,56,418 in the charges of this estate over those of the preceding year.

Proceedings of the Madras Government, Revenue Department,
7th January 1876.

	RS.
* Fasli 1282	3,78,343
„ 1283	8,34,761

25. The liabilities of this estate, it is stated, cannot be accurately ascertained† until the result of the suits instituted by some of the creditors is known. The estate, however, is in the hands of Government as security for the loan granted from the public treasury for the liquidation of its heavy liabilities, as well as for the outstanding arrears of peishcush; and the requisite preliminaries for the execution of a deed of mortgage to Government have been very nearly completed (*vide* G.O., dated 12th November 1875, No. 1,635). Orders have also been issued for the accumulated interest on the arrears of peishcush, which, on the 1st September last, amounted to Rs. 1,78,631-0-11 being paid off, so that the same may not be included in the deed, burdening the estate with compound interest. It is observed that at the close of the year under review the estate had a cash balance of Rs. 2,35,459.

Paragraph 46.

† Paragraph 94.

26. The Court of Wards have pointed out the necessity for prompt action with regard to the realisation of the debts due to the estate, which amount to Rs. 18,007.

Paragraph 94.

27. The Government in their review of the last annual report noticed‡ the desirability of abandoning the "*warum*" or sharing system, which prevails in this estate with respect to wet crops. Endeavours have accordingly been made to introduce a money-assessment in some villages, but with little success; the rates were fair, but the ryots, who at first professed ready acquiescence, held back when the time came for ratifying their agreement. The Collector considers further attempts hopeless; but the Court have called for further report as to the steps taken.

‡ G.O., paragraph 27.

Court's Report, paragraph 108.

28. TINNEVELLY, *Maniachi and Singampatti*.—These two estates call for no remark beyond that the debit side of Maniachi exhibits an increase of Rs. 5,043 due chiefly to payments of debts.

Paragraph 48.

	RS.
Fasli 1282	7,007
„ 1283	12,050

29. *Urkad Zemindari*.—The demand of this estate declined by Rs. 4,740 owing to adverse season, but the actual receipts were higher by Rs. 10,512 owing to the more punctual realisation of the rents, current and arrears. Payments for debts amounted to Rs. 26,137, while in the previous year they were only Rs. 11,776, and this more than accounts for the increase of Rs. 10,130 in charges. The outstanding liabilities of this estate still amount to Rs. 27,447.

Paragraphs 8, 12, 54, and 96.

	Fasli 1282. RS.	Fasli 1283. RS.
Demand	44,426	39,686
Actual receipts	43,102	53,614
Charges	43,626	53,757

30. *Urkad Partible Property.*—This small estate needs no particular notice beyond that its demand fell from Rs. 2,029 to Rs. 1,250 from bad season. The Court have called for explanation as to why nothing has been done towards the collection of its debts (Rs. 7,854) nor the liquidation of its liabilities (Rs. 41,941).

31. *Ettiapuram.*—The receipts of this estate fell off by Rs. 22,368 apparently from smaller collection under the head of arrears; while the charges exceeded those of the previous year by Rs. 63,461, owing chiefly to an expenditure of Rs. 52,000 on marriage ceremonies, a larger outlay on irrigation repairs and payment of Government commission for two years. The estate had, at the close of the year, a balance of Rs. 85,760 in cash, and steps* have been taken for adding Rs. 75,000 therefrom to its funded property. The debts due to the estate amount to Rs. 64,064, and a decree has been obtained for Rs. 23,000; instructions have been issued for the collection of the remainder.

Paragraphs 17, 60, 82, and 99.

	Fasli 1282.	Fasli 1283.
	Rs.	Rs.
Receipts	3,19,147	2,96,779
Charges	2,06,294	2,69,755

*Paragraph 82.

32. Considerable progress has been made in surveying and demarcating this estate. During the year under review an area of 138 square miles was surveyed and the demarcation of the whole estate completed at an average cost of less than one Anna per acre. It is expected that the remaining area will be surveyed and mapped before the minor Zemindar attains his majority in 1878.

Paragraph 104.

33. Coimbatore, *Samatur* cum *Kottampatti.*—These two small properties owned by one heir are in a state of perfect solvency, and call for no notice beyond that their surplus cash, which, at the close of the year, amounted to Rs. 8,291, is required for certain family ceremonies and for improving the residence of the proprietor.

34. Malabar, *Kavalapara.*—This estate came under the care of the Court of Wards in a greatly embarrassed state during the preceding year. Out of an annual revenue of about Rs. 28,000, there was, at the close of the year under review, a surplus of Rs. 11,471 after the defrayal of all necessary expenses and payment of debts to the extent of Rs. 13,448. The outstanding liabilities, however, still amounted to Rs. 62,190, and they have been since discharged from the loan of Rs. 65,000 sanctioned by the Government of India (G.O., 25th July 1874, No. 918.)

35. The affairs of the other estates call for no remark.

36. No outlay was made on irrigation repairs in the estates of Satur, Peramur, Oththappanaikanur, and Samuttur *cum* Kottampatti, and in Chundi it is very small compared with the extent† of wet cultivation; but as the Court are satisfied‡ that due attention has been paid to irrigation works, the Government presume that their condition, on the whole, did not require larger expenditure.

† 2,578 acres, paying a revenue of Rs. 14,150.

‡ Paragraph 69.

37. In their review of the last annual report, the Government observed, in reference to the large outlay on irrigation work[illegible] the estates of Singampatti and

Ettiapuram in Tinnevelly (paragraphs 29 and 32), that the additional revenue derived should be stated in such cases. The report for fasli 1283 shows larger expenditure on "Maramut" in these two estates, and is yet unaccompanied by any observations on this point. The maramut expenditure and the revenue from irrigated cultivation in these estates for the last three years are shown in the subjoined table. The apparent sudden rise in the wet revenue of Ettiapuram in fasli 1282 is explained in the Court's report for that year (paragraph 207) as the result merely of a reclassification of items, and Singampatti exhibits no improvement but a slight falling off.

	Fasli 1282.	Fasli 1283.
	Rs.	Rs.
Singampatti	7,928	10,716
Ettiapuram	14,518	22,117

	Expenditure.			Wet Revenue.		
	Fasli 1281.	Fasli 1282.	Fasli 1283.	Fasli 1281.	Fasli 1282.	Fasli 1283.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Singampatti	7,135	7,928	10,716	15,983	15,987	15,803
Ettiapuram	7,407	14,518	22,117	13,489	38,789	40,917

38. *Education of the Minors*, paragraphs 103 to 106.—The minor heirs, excepting those named in the margin, are generally favorably reported upon. Their general behaviour has been good, and their educational progress on the whole fair. The Barwah minor is described as incorrigible; he was lately convicted by the Special Assistant Magistrate of receiving stolen property and sentenced to four months' rigorous imprisonment, which, however, was reversed on appeal; he can hardly be kept at school. The elder of the two Chundi minors evinces no interest in any of his lessons; the younger, however, is diligent. The Irungadukotta and Agraharam minors are now past their minority, and have taken charge of their estates. The eldest of the Agharayarayangudi and Vettangudi minors have likewise attained their majority, but their estates continue, by their express desire, under the Court's management; they are, however, past the age at which further education can be looked for. The Bodinaikanur minor has been removed to Madras and placed under a private tutor who will keep him to his studies. The Maniachi and Singampatti minors are still young, and will continue to be wards of the Court for six or seven years longer, during which period every effort will be made to improve them.

Barwa in Ganjam; Chundi in Nellore; Irungadukotta in Chingleput.
Agraharam, Agharayarayangudi, Vettangudi, in Tanjore.
Bodinaikanur in Madura.
Maniachi and Singampatti in Tinnevelly.

39. In Statement No. 1 the Court of Wards have shown the year in which each minor will attain his majority (column 10) according to the old law. The Government observe, however, that in the case of those who had not completed the age of eighteen before the 2nd June 1875, the age of minority has become extended by Act IX. of 1875 to twenty-one years.

40. The Government, when reviewing the Court's last Administration Report, notice the late date at which it was submitted, and pointed out that it should

Government Order, paragraph

have been laid before them in December or the latest by the end of February following the year reported upon. This next report, however, has come even later, and the Court express their fear that it will not be possible to submit the report within the prescribed date. Quoting the dates on which these reports were submitted during the last ten years, they show that it has never yet been found possible to keep to the prescribed date, and having regard to the fact that they have to pass separate Proceedings on each of the district reports, some of which, however, are not received till the end of December, and that the Jammabandy report has to be submitted about the same time, the Court ask for an extension of time till 1st May. The Government recognise the validity of the grounds urged by the Court, and are pleased to grant the extension of time asked for.

41. The Government approve of the plan which the Court have adopted in this report of noticing each subject instead of each estate separately.

(True Extract.)

(Signed) D. F. CARMICHAEL,
Secretary to Government.

To the Court of Wards.
„ the Conservator of Forests.

Exd. F. R. Bantleman.

Estates under the Court of Wards.—Reviewing the report on the management of the — estate, fasli 1283 (1873-74).

Govt. of India.
REVENUE.

To

THE COURT OF WARDS.

Sir,

I HAVE the honor to report on the administration of the estates of Purla Kimedy, Jalantra, Barwah, and Seerghur in this district under the management of the Court of Wards for Fasli 1283 (A.D. 1873-74), and to submit the usual statements.

2. SEASON.—The season was on the whole favorable. The failure of the early rains affected the progress of agricultural pursuits to some extent, but the north-east monsoon was plentiful and saved the crops. The harvest was not, therefore, much below the average.

3. HEALTH.—The sanitary condition was on the whole good during the year, the deaths and births being as follows :—

Deaths from	Purla Kimedy.	Jalantra.	Barwah.	Seerghur.	Total.
Cholera	14	...	7	...	21
Small-pox	193	5	5	...	203
Fever...	2,476	73	110	44	2,703
Other causes	337	86	49	35	507
Total...	3,020	164	171	79	3,434
Births...	3,470	366	300	226	4,362

4. PRICES.—Prices were moderate, and the markets were always well supplied.

Acting Principal Assistant Collector's report.

5. PURLA KIMEDY.—"The subjoined statement shows the variation in the number of villages and their tenure :—

Tenures.	Number of Villages in Fasli 1282.	Number of Villages in Fasli 1283.	Increase.	Decrease.
Joint-rent	494	501	7	...
Single-rent...	4	..	...	4
Inam	391	390	...	1
Total...	889	891	7	5

6. "The number of villages was, as shown above, 891 against 889 in the preceding year, showing an increase of two. The increase in the joint-rent villages is seven. The four rented villages which were under a mustajar (renter) till the end of Fasli 1282 were in Fasli 1283 made over to the ryots of the villages : hence an increase of four villages in the joint-rent villages, and a corresponding decrease against single-rent villages. The increase of the remaining three villages in the joint-rent villages arose as particularized below :—

"(1.) Degalapoluru, a Government lapsed inam village, was made over to the zemindar in accordance with Government Order, Revenue Department, No. 1,457, dated 19th December 1873.

No. 1,870.

PROCEEDINGS OF THE COURT OF WARDS, dated 20th May 1875.

Read the following letter from R. DAVIDSON, Esq., Acting Collector of Ganjam, to H. E. STOKES, Esq., Acting Secretary to the Court of Wards, dated Chetterpore, 2nd December 1874, No. 2,602 :—

"(1.) Jolla in Jolla Muta was deserted by its inhabitants in Fasli 1230. It was again brought under cultivation in Fasli 1283."

"(1.) *Nilakantapuram.*—This was formerly a tract of waste land numbered in the survey accounts as a separate village. It was cultivated in the year under report and brought to account as a new village.

7. "The decrease in the number of inam villages is owing to the transfer of Degalapoluru village to the head Jerayeti* as already observed.

* Zemindary properly speaking.

† Acting Principal Assistant Collector.

8. "I† held the Jamabandi of the estate at one station, *viz.*, Purla Kimedy. I was engaged in settling the villages from the 25th June to 29th idem."

9. The following table shows the extent and assessment of the ryotwar and joint-rent holdings as compared with those of the preceding fasli :—

Faslis.	Dry.		Wet.		Total.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
1282	44,038	57,065	62,812	2,72,658	1,06,850	3,29,723
1283	45,427	59,278	64,223	2,80,105	1,09,650	3,39,383
Increase...	1,389	2,213	1,411	7,447	2,800	9,660

10. The increase of 2,800 acres, assessed at Rupees 9,660, was the net result of a gross increase of 4,346 acres assessed at Rupees 25,221 on account of "lands taken up" and a gross decrease of 1,546 acres assessed at Rupees 15,571 on account of "lands given up."

The item "lands taken up" consists of land transferred from rents to ryotwar and joint-rent, that taken up on darkhast, that transferred to the zemindari under orders of Government, dated 19th December 1873, No. 1,457, Revenue Department (*vide* paragraph 6), &c.

The item "lands given up" consists of land voluntarily relinquished, or rendered unfit for cultivation, or sold up for arrears of rent and purchased for the estate in default of bidders, of land transferred to the estate of Chittivalasa by decree of the Civil Court (as per Proceedings of the Court of Wards, dated 25th April 1874, No. 981), and of certain decrease of assessment on account of lands transferred from wet to dry, &c.

Acting Principal Assistant Collector's report.

11. "Remissions, amounting to Rupees 447-1-7, were given for loss of crops. The following are the particulars :—

Items.	Wet.	
	Extent.	Assessment.
		Rs. A. P.
(*a.*) Waste on account of want of water	118	290 12 9
(*b.*) Entire loss of crop caused by the overflowing of the Asarla Tank.	44	156 4 10
Total...	162	447 1 7

12. "The cowle remissions amounted to Rupees 1,415, and that of three-eighths of the assessment to tannah peons to Rupees 518. The total amount of remissions, including those for loss of crop, were thus Rupees 2,380 against Rupees 4,471 in the preceding year.

13. "Deducting remissions the assessment of the joint-rent lands was Rupees 3,37,093 against Rupees 3,33,608 in the preceding year, showing an increase of Rupees 3,395."

This increase is the result of an increase in the amount of assessment and of a decrease in the amount of remissions as explained in paragraphs 10 and 12.

14. The total demand from all sources was Rupees 3,88,388 against Rupees 3,74,940 of the preceding year, showing an increase of Rupees 7,799, as shown below :—

Items.	Fasli 1282.	Fasli 1283.	Increase.	Decrease.
Ryotwar and joint-rent	3,25,252	3,37,003	11,751	...
Rents	8,356	...	...	8,356
Shrotriem	12,843	12,743	...	100
Extra collections ...	28,489	38,642	10,153	...
Total ...	3,74,940	3,88,388	13,448	...

15. The increase of Rupees 11,751 in the ryotwar and joint-rent revenue and the decrease of Rupees 8,356 in the rents have already been explained — *vide* paragraphs 10, 12, and 13.

16. The decrease of Rupees 100 in the shrotriem is owing to the amalgamation of Degalapoluru, an inam village, which used to pay a shrotriem of Rupees 100, with the estate villages, as per G. O., dated 19th December 1873, No. 1,457, Revenue Department.

17. The extra collections consist of the following items as compared with the preceding fasli:—

Items.	Fasli 1282.	Fasli 1283.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
1. Kattubadi of minor inams	3,390	3,516	126	...
2. Rent of trees	953	920	...	33
3. Land-cess payable to the estate by the ryots and inamdars	18,142	18,203	61	...
4. Cultivation of land not included in the Jamabandi	1,796	1,362	...	434
5. Excess collections	...	1,149	1,149	...
6. Fines	7	...	...	7
7. Quit-rent to be collected by the estate ...	...	6,318	6,318	...
8. Interest on arrears of rent	...	23	23	...
9. Forest revenue	4,201	7,151	2,950	...
Total...	28,489	38,642	10,153	...

"*Item No.* 1.—The increase of Rupees 126 was the result of a gross increase of Rupees 140 and a decrease of Rupees 14 and odd under kattubadi. The father of the present zemindar made over a piece of forest land near Gummalkota for the maintenance of a temple and imposed on it a fixed kattubadi of Rs. 140.

Acting Principal Assistant Collector's Report.

"In Fasli 1280 Mr. Hope inquired into the matter and decided that the sist fixed by the former zemindar might be charged from Fasli 1279, no sist having been charged on it up to Fasli 1278 (included). It was provided in the original grant that no kattubadi should be levied until Fasli 1278, because the forest land had to be cleared up and brought under cultivation. This sum was for Faslis 1279 to 1282 included either in ryotwar or shevoy jumma. As it was carried to its proper head "kattubadi" in the year under report, there was a gross increase of Rs. 140 under this head. The decrease of Rupees 14-8-6 was in the village of Gulmur. Two resumed minor inams in that village were amalgamated with zemindary land in accordance with Govern-

ment Order, Revenue Department, No. 1,457, dated 19th December 1873, and the kattubadi formerly levied on them has been entirely reduced.

"*Item No.* 2 shows a decrease of Rupees 33, which must be attributed purely to the fact that the land on which some of the fruit-trees stand was taken up for cultivation and partly to the poor yield of fruit.

"*Item No.* 3 (Land-cess) shows an increase of Rupees 61 due to the increase of the joint-rent demand.

"*Item No.* 4 shows a decrease of Rupees 574* partly owing to the decreased cultivation of waste land without durkhast, and partly owing to the usual, instead of prohibitory, rate of assessment having been charged on unauthorized cultivations, repeated though already prohibited." No penal rates were levied. Mr. Master considered such a levy as unauthorized under the Rent Recovery Act VIII. of 1865 (Madras).

* Rupees 434 and not Rupees 274.

Item No. 5.—The excess collection of Rupees 1,149 was the land-cess which seems to have been over-collected from certain Inamdars. It will probably have to be refunded to the parties concerned, and the necessary steps will be taken in due course to do so if necessary.

Item No. 6.—There were no fines levied during the year.

Item No. 7.—The quit-rent to be collected by the estate has been for the first time brought to the account of the estate. The amount of quit-rent (minus ten per cent. commission) paid by the estate to Government is shown under "disbursements."

Item No. 8 calls for no particular remark.

Item No. 9.—The forest transactions will be treated of hereafter.

18. Of the total current demand, viz., Rupees 3,98,388-2-11, Rupees 3,20,835-0-6 were collected within the fasli, leaving a balance of Rupees 77,552-9-5. The subsequent collections up to the end of October amount to Rs. 53,560-10-2, and reduce the balance to Rs. 13,991-15-3.

19. The arrears outstanding at the beginning of the fasli were Rupees 68,802-8-3, of which Rupees 65,611-12-8 were collected within the fasli, and Rs. 1,095-12-5 remitted under the orders of the Court of Wards contained in paragraph 9 of their Proceedings, No. 981, dated 27th April 1874, and paragraph 5 of their Proceedings, No. 1,891, dated 9th June 1874, respectively, thus leaving a balance of Rupees 2,094-15-2 at the end of the year. Subsequent collections amount to Rupees 338-3-2, and reduced the outstanding balance of the old arrears to Rupees 1,756-12-0, of which sum Rupees 502-15-0 will be hereafter either collected or otherwise settled, while the remaining sum of Rupees 1,253-13-0 is irrecoverable as described below, and therefore recommended for remission. The whole of this irrecoverable balance belongs to Fasli 1282 :—

Cause.	Ryotwar and Joint-rent.			Miscellaneous.			Land-cess.			Total.			As per Acting Principal Assistant Collector's report.
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	
Death	...	...	...	18	2	0	...	...	...	18	2	0	
Desertion	6	4	8	48	14	11	0	2	9	55	6	4	
Poverty	92	8	1	128	8	0	0	3	9	221	3	10	
Land sold for arrears and not purchased by any one	790	12	10	...	...	...	35	11	4	826	8	2	
Balance unrealized after the sale of property	50	4	3	...	...	...	1	9	9	51	14	6	
Other causes	...	...	...	76	0	10	4	9	4	80	10	2	
Total...	939	14	4	271	9	9	42	4	11	1,253	13	0	

"RYOTWAR—*Desertion.*—Rupees 6-4-8 are due by three ryots in three villages who left the village after taking up portions of Bunjer (waste) land and leaving it waste. They left in the village no property of any description from which the balance could be realized.

"*Poverty.*—Rupees 92-8-1 are due by four ryots in four different villages whose putta land was left waste, and who had no property of any kind from which the balance could be collected.

29

"*Poverty.*—Rupees 790-12-10 are due by forty-two ryots in twenty-six villages whose property has been sold for arrears, but not purchased by any one, and was consequently purchased by the estate at a nominal price. Rupees 50-4-9 are due by one ryot in one village. The amount remained unrealized after the sale of the property of the defaulter, who was a pauper.

"MISCELLANEOUS—*Death.*—Rupees 18-2-0 are due by one ryot in one village who has no putta land or other property and who had cultivated a portion of Bunjer (waste) land without authority.

"*Desertion.*—Rupees 48-14-11 are due by three Sowra ryots of three different villages who deserted their villages. They cultivated pieces of Bunjer (waste) land without authority, and had no property of any kind from which the arrears could be collected.

"*Poverty.*—Rupees 128-8-0 are due by twenty-one ryots in ten villages, Rupees 2 being rent on fruit-trees and Rupees 126-8-0 sist levied on unauthorized cultivations. The defaulters concerned have no property of any description, and they have no putta lands.

"Rupees 76-0-10 against Other causes consist of the following items :—

"(*a*) Rupees 27-9-8.

"(*b*) Rupees 48-7-2.

"(*a*) Rupees 27-9-8.—This was sist levied* on a piece of Mokhasa (inam) land under the impression that it was demarcated as a Bunjer (waste) block belonging to the zemindar. Subsequent inquires showed that the land was within the boundaries of the Mokhasa land, and that the original charge was erroneous.

* Imposed not actually levied.

"(*b*) Rupees 48-7-2.—This sum was an erroneous over-demand in the manager's accounts for Fasli 1282 under the head "cultivation" not included in the Jamabandi, and is not due by anybody.

"LAND-CESS—*Desertion.*—Annas 2-9 are due by two ryots in two villages whose land was left waste, and who deserted the villages, leaving no property behind.

"*Poverty.*—Annas 3-9 are due by one ryot in one village who has no property of any description.

"Rupees 35-11-4 are due by thirty-seven ryots in twenty-three villages whose lands have been sold in satisfaction of the balance, but not purchased by any one.

"Rupees 1-9-9 are due by one ryot in one village whose property has been sold in liquidation of the arrears, but this balance remained unrealized.

"Rupees 4-9-4 under Other causes are due by six ryots in six villages, Rupees 2-2-2 being cess demanded on certain service inams which were washed away by the floods of the Vamasadhara (river) in July 1872, and the remaining Rupees 2-7-2 being cess demanded on certain land in Kottapally and Ramaswaram (villages), which was made over to the proprietors of Chittivalsa under a decree of Tekkalli District Munsif's Court. The original sist on which this cess was demanded was remitted—*vide* Proceedings of the Court of Wards, No. 981, dated 25th April 1874."

20. Under the above explanation, I request that the Court will be pleased to accord their sanction for striking the sum of Rupees 1,253-13-0 off the accounts.

21. The receipts and disbursements of the fasli under notice as compared with those of the preceding Fasli 1282 are as follow :—

Items.	1282.	1283.	Increase.	Decrease.
Receipts, i.e., *collections, both current and arrears.*	RS. A. P.	RS. A. P.	RS.	RS.
Ryotwar and joint-rent	3,00,913 3 9	3,30,265 15 11	29,353	...
Rents	4,801 11 7	6,611 11 2	1,810	...
Shrotriem	12,917 3 0	12,471 2 9	...	446
Extra collections	27,416 9 1	37,098 8 4	9,682	...
	3,46,048 11 5	3,86,447 6 2	40,399	...
Interest on funds invested	57,528 8 0	67,044 0 0	9,515	...
Rent of houses and other income ...	2,640 12 11	1,745 10 3	...	895
Total...	4,06,218 0 4	4,55,237 0 5	49,019	...
Disbursements.				
Establishment, saderward, and contingencies	23,801 5 1	24,318 4 8	517	...
Maramut expenditure	52,233 14 7	41,877 11 10	...	10,356
Fixed peishcush	82,029 8 0	82,139 8 0	110	...
Assessment and land-cess	21,024 8 11	31,834 15 11	10,810	...
Government commission for management	4,168 4 11	4,050 3 3	...	118
Maintenance, &c., of the proprietor.	26,532 3 4	39,222 10 3	12,690	...
Allowances for other members of the family	5,906 6 9	6,003 9 3	97	...
Other miscellaneous disbursements ...	63,545 11 4	34,700 12 5	...	28,845
Total ...	2,79,241 14 11	2,64,147 11 7	...	15,095
Net result gain...	1,26,976 1 5	1,91,089 4 10	64,114	...

22. The collections generally contrast favorably with those of the preceding Fasli 1282. A large amount of arrears of land revenue of the past year was realized during the year under report. The item "extra collections" includes quit-rent, which was for the first time brought to the account of the estate.

23. Under disbursements the increase under "establishment, &c.," was owing to the increase of the manager's salary during the year under report.

24. The details of the maramut expenditure are contained in the accompanying copy of the Acting Principal Assistant Collector's Progress Report. The following is an abstract of this expenditure as compared with the preceding year 1282 :—

——	1282.	1283.
	RS. A. P.	RS. A. P.
Construction and repair of buildings ...	3,759 6 1	9,829 7 9
Do. of irrigation works..	20,524 10 2	9,172 7 7
Do. of roads and bridges	19,215 6 2	13,335 13 3
Avenue plantations...	1,098 7 9	264 5 0
Clearing of hill roads	1,496 4 7	1,539 8 1
Purchase of tools and plant	250 11 4	700 0 0
Sundry charges incurred out of reserve...	... ...	865 14 9
Establishment and contingencies	5,889 0 6	6,170 3 5
Total...	52,233 14 7	41,877 11 10

25. The increase in the fixed peishcush was owing to the amalgamation of certain inams with the estate—*vide* G. O., dated 19th December 1873, No. 1,457, Revenue Department.

26. The increase in the assessment and land-cess was chiefly owing to the inclusion of quit-rent in the demand of the estate.

27. The decrease in the commission for management was due to the falling off of collections and the increase of expenditure in Fasli 1282 as compared with 1281.

28. The increase in the "maintenance, &c.," of the proprietor was due to the increase of the allowance to the zemindar.

29. The increase in the "allowances for other members of the family" was owing to the disbursement to the daughter of the late Godepati Lakshmi of the allowance sanctioned in the Court's Proceedings, No. 724, dated 30th March 1874, during the year under report.

30. The large decrease in the "miscellaneous disbursements" was owing chiefly to certain large sums having been paid in the preceding Fasli 1282 in satisfaction of the decree in favor of the zemindar's half-brother, for the celebration of certain ceremonies, and for premium on the purchase of Government securities.

31. The transactions of the fasli under report, as above described, shows a surplus of Rupees 1,91,089-4-10, which, with the balance standing to the credit of the estate at the end of the preceding Fasli 1282, *viz.*, Rupees 17,46,810-1-10, makes a sum of Rupees 19,37,899-6-8, which now stands to the credit of the estate. Of this sum, Rupees 16,87,600 are invested in Government securities, and Rupees 2,50,299-6-8 are in cash. Of the latter sum, Rs. 62,633-10-10 are in the Madras Bank, and Rupees 1,87,665-11-10 in the district treasury.

32. The following is the report of the Acting Principal Assistant Collector regarding the forest operations :—

Acting Principal Assistant Collector's report.

"*Forest operations.*—Felling operations were carried on in the forests of Gummah, Ambagary, Namanagaram, and Jerangi. The logs of Fasli 1282, which had remained in the forest at the end of that fasli and most of those felled in Fasli 1283, and also those logs remaining unsold in Vallada depôt at the end of Fasli 1282 were brought down to the Kimedy depôt, where they were disposed of. None were floated down to Bhyri during the year.

"The total number of logs both at Kimedy and Byri at the end of Fasli 1282 was 28.

——	Number.	Cubical Contents.
Kimedy...	10	95·245
Bhyri	18	140
Total ...	28	235·245

"The eighteen logs at Bhyri were of inferior quality, and were sold for Rupees 32-8-0, as a higher price could not be obtained for them. With the sale of these logs, the transactions at Bhyri closed, there being no more logs in store. To the ten logs in the Kimedy depôt 884 logs, containing 11,521·540 cubic feet, were added, brought in from the forests of Gyba Gummah,

Jerangi Ambagary, and Namanagaram as particularized below, thus making the number of logs 894 containing 11,616·785 cubic feet :—

Localities where the Logs were felled.	Number of Logs felled.	Number of logs brought to Kimedy during Fasli 1283.	Balance remaining in the Forest.
Gummah—Sal logs felled in Fasli 1283	207	122	85
Do. do. in Fasli 1282 and remaining in the forest at the end of Fasli 1282 (according to the late Overseer's report of Fasli 1282 there ought to have been 312 logs in the forests at the end of Fasli 1282, but only 250 were found)	250	250	...
Gyba—Sal logs felled by the Overseer in Fasli 1281 and remaining in the forests without being brought to account (according to the Overseer's report of Fasli 1281 there ought to have been in the forests 231 logs, but only 43 were found)	43	40	3*
Ambagari—Mango logs felled in Fasli 1283	100	100	...
Jeranghi—Sal logs felled by contractors in Fasli 1283 ...	350	348	2†
Namanagaram—Pia Sal logs felled in Fasli 1283	24	24	...
	974	884	90
Add previous year's balance on hand at Bhyri and Kimedy	28	28‡	...
Total	1,002	912	...

* These three were at Vallada, but were subsequently brought to Kimedy and sold.
† Subsequently brought to Kimedy and sold.
‡ Eighteen sold at Bhyri not brought to Kimedy.

"Of the 894 logs at Kimedy, 885 logs, containing 11,567,349 cubic feet, were disposed of during the year as particularized below, leaving in store at the end of the year nine logs containing 49·436 cubic feet. Of these nine logs, three were rotten and valueless. The remaining six logs are worth one rupee each. The three logs at Vallada were worth Rupees 18. The total balance of logs both in the forests and at the depôts at the end of Fasli 1283 was 99 :—

To whom sold.	Number of Logs.	Cubical Contents.	Value.
			RS. A. P.
Kimedy Range Officer at cost price	390	5,331·220	1,764 1 11
Chicacole Range Officer	149	2,817·818	1,408 14 3
Private individuals	346	3,418·311	1,418 2 10
Total ...	885	11,567·349	4,591 3 0

It will be seen from the foregoing remarks that during the fasli under review 903§ logs were sold for Rupees 4,623-11-0§ against 589 logs in Fasli 1282 sold for Rupees 3,014-8-8, thus showing an increase of 314 in the number of logs sold and Rupees 1,609-2-4 in the value fixed thereon. It must, however, be remembered that in Fasli 1282 Rupees 1,078-4-10 were not realized before the close of that fasli although the logs, of which this sum was the price, were actually sold in that year ; for the purpose of comparison, that sum is included in the sale proceeds

	Number of logs.	Value.
		RS. A. P.
§ Sold at Kimedy	885	4,591 3 0
Do. at Bhyri	18	32 8 0
Total ...	903	4,623 11 0

of Fasli 1282, *viz.*, in Rupees 3,014-8-8 ; similarly out of the sale proceeds of Fasli 1283, Rupees 143-8-6 were not realized before the close of that fasli. Again Rupees 700, value of Timber sold in Fasli 1283, was received in advance in Fasli 1282 and credited in that year's accounts. That sum is, therefore, deducted from the sale proceeds of Fasli 1282 and added to those of Fasli 1283 in the above comparison.

"The following table shows the financial results of the year under report as compared with those of the preceding year 1282.

Items.	Fasli 1282.	Fasli 1283.	Increase.	Decrease.
Receipts.	RS. A. P.	RS. A. P.	RS.	RS.
1. Sale of logs—				
(*a*) Supplied to Kimedy Public Works Department at cost price	813 4 6	1,764 1 11	951	...
(*b*) Supplied to the Chicacole Public Works Department and sold to prviate individuals	1,822 15 4	3,116 13 5	1,294	...
Total ...	2,636 3 10	4,880 15 4	2,245	...
2. Seigniorage on timber	989 4 0	1,553 11 0	564	...
3. Do. on firewood...	120 0 0	214 0 0	94	...
4 Charcoal license fees	56 0 0	16 0 0	...	40
5. Other items	399 2 0	486 1 0	87	...
Total ..	4,200 9 10	7,150 11 4	2,950	...
Disbursements.				
1. Cartage of timber	253 6 0	826 11 0	573	...
2. Cost of felling timber	817 12 0	928 0 0	110	...
3. Sundry charges	828 14 0	329 0 3	...	500
4. Cost of establishment	2,030 8 3	1,793 2 2	...	237
5. Saderward and feeding of elephants.	597 4 11	648 6 11	51	...
Total...	4,527 13 2	4,525 4 4	...	3
Profit...	... ...	2,625 7 0	2,625	...
Loss...	327 3 4	... ...	...	327
Value of timber in store at the end of the year	+ 84 0 0	+ 24 0 0	...	..
Amount remaining unpaid at the end of the year for timber sold	+ 1,078 4 10	+ 143 8 6	...	...
Amount of advance received during Fasli 1282 for timber to be supplied during the year 1283	— 700 0 0	+ 700 0 0	...	...
		—*1,078 4 10	...	...
Real profit...	135 1 6	2,414 10 8	2,280	...
Balance with the Forest Department at the end of the year...	... ...	† 116 4 9	...	...
		2,530 15 5		

* Value of timber supplied in Fasli 1282.

† In the account this sum of Rupees 116-4-9 has been debited as disbursed.

"It will be seen that the total amount of forest receipts under all sources was Rs. 7,150-11-4 against Rupees 4,200-9-10 in the preceding year; there was an increase in the receipts under each source except fees on charcoal licenses. There was a large demand for timber during the year both from the Range Officer at Chicacole and from the Supervisor in charge of the Kimedy Range chiefly because the undermentioned buildings were in progress during the year.

"1. A building with out-houses for the residence of Mr. Taylor, tutor to the minor zemindar of Kimedy.
"2. Anglo-vernacular school-houses at Chicacole.
"3. Munsif's Court-house at Tekkalli, Raghunadhapore.
"4. Repairs of travellers' bungalows at Pata Tekkalli, Cassibugga, and Gopaulpore.
"5. Construction of several bridges in both ranges.

"There was also an increase in the demand for timber from private individuals, chiefly from Mr. Voss, who has built several indigo factories in the estate. The late Overseer was unable to supply timber as quickly as it was wanted. The Manager, to whose care the forests were made over in February last, worked hard, and had all the timber previously felled conveyed to Kimedy during the months of March, April, May, and June, and supplied almost the whole demand: hence an increase in the sales of timber.

"To meet a demand from certain private individuals for Pia Sal and Mango-wood, recourse was had during the year to the forests of Namanagaram and Ambagari, which do not contain grown-up Sal trees.

"There was an increase of Rupees 564 in the seigniorage on timber in comparison with Fasli 1282. In Fasli 1281 the seigniorage was Rupees 1,736-6-0, Rupees 182-11-0 more than in Fasli 1283. The above increase of Rupees 564, seigniorage over Fasli 1282, should not, therefore, be taken as showing an expansion in trade. I have lately sent you proposals for reducing the rates of seigniorage, which, if sanctioned, may perhaps encourage the trade.*

* This proposal has already been submitted to the Court of Wards.

"The license system for charcoal-burning did not work satisfactorily. There were only eight applicants for license during the year against twenty-eight in Fasli 1282.

"The Rupees 486-1-0 against 'other items' consist of the following items:—

"Seigniorage on bandyloads of firewood.
"Do. do. of bamboos.
"Sale of confiscated timber.

"The total expenditure in connection with the forest operations during the year was Rupees 4,525-4-4 against Rupees 4,527-13-2 in the preceding year, showing an increase of Rupees 2-8-10. In the cost of cartage and felling of timber there was an increase of Rs. 683, which was in proportion to the increased felling operations of timber as detailed in paragraph 32. The decrease of Rupees 500 under sundry charges was because certain charges incurred in Fasli 1282 were not required in Fasli 1283. For instance, in Fasli 1282 a timber track was made from Ambagari to Munjaly *viâ* Purthada ghaut; in Fasli 1282 a depôt gumasta on Rupees 5 a-month was kept at Bhyri and dispensed with in Fasli 1283; and in Fasli 1283 there were no expenses for rafting timber from Kanduva to Bhyri. The particulars of the actual charges under this head will be given hereafter. The decrease in the cost of establishment was because the Forest Overseer's pay was saved from 9th February to the end of the fasli, and because a deceased peon's pay was saved from 1st February to the end of the year during which period the post was vacant. The slight increase in the feed of elephants requires no explanation.

"The financial return discloses a profit of Rupees 2,625-7-0 from the forest operations. Adding to this the approximate value of timber on hand at the close of the year, value of timber sold but not paid for within the year, and the amount of advances received in Fasli 1282 for timber to be (and which was) supplied during 1283, the total profits amounts to Rs. 3,492-15-6. But timber worth Rupees 1,078-4-10 was actually sold in Fasli 1282, while the money was received in Fasli 1283, and this sum has, therefore, to be deducted from profits of Fasli 1283 and added to those of Fasli 1282. The real profits of Fasli 1283 would thus be only Rs. 2,414-10-8 as shown in the above statement. A short statement showing the cash balance of the Forest Department at the close of the fasli is enclosed.

"The Rupees 700, advance received in Fasli 1282 for timber to be supplied in Fasli 1283, was wrongly included by the late Overseer in the sales of timber of Fasli 1282, and he did not report to me that he had done so. The actual profit of the Fasli 1282 was only Rupees 135-1-6.

"The following are the particulars of the sundry charges, Rupees 329-0-3:—

	Rs.	A.	P.
"Expenses for storing, securing, watching, piling, and arranging timber for sale...	90	6	3
Salaries of buffalo-keepers	144	0	0
Repairs to carts	41	2	0
Repairs to roads for conveying timber	53	8	0
Total...	329	0	3

"I append a statement showing the financial results of the working of the forests for the last five years:—

——	Fasli 1279.	Fasli 1280.	Fasli 1281.	Fasli 1282.	Fasli 1283.
Receipts.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Supplies to Department of Public Works	400 0 0	1,005 15 9	517 13 1	813 4 6	1,764 1 11
Sold to private individuals ...	987 7 3	439 14 0	2,129 9 0	1,832 15 4	3,116 13 5
Seigniorage on timber	943 4 0	1,002 8 6	1,736 6 0	989 4 0	1,553 11 0
Do. on firewood	431 11 0	290 6 1	254 5 0	120 0 0	214 0 0
Other items	11 1 0	29 4 4	685 0 6	399 2 0	486 1 0
Charcoal licenses	.....	.....	.....	56 0 0	16 0 0
	2,723 7 3	2,768 0 2	5,323 1 7	4,200 9 10	7,150 11 4
Disbursements.					
Cartage of timber	1,068 0 2	322 0 0	285 3 0	253 6 0	826 11 0
Cost of felling.....	.....	589 0 0	645 8 0	817 12 0	928 0 0
Sundry charges.....	.....	632 10 0	713 13 10	826 14 0	329 0 3
Establishment	1,115 2 8	1,619 12 0	1,872 8 2	2,030 8 3	1,793 2 2
Saderward and contingencies.	13 8 9	29 15 7	602 15 0	597 4 11	648 6 11
Feed of elephants	.....	513 0 5			
	2,196 11 7	3,706 6 0	4,120 0 (2)*	4,527 13 2	4,525 4 4
Profit or loss...	+ 536 11 8	— 938 5 10	+ 1,203 1 5	— 327 3 4	+ 2,625 7 0
Value of timber in store ...	+ 868 0 0	+ 1,044 0 0	+ 1,024 0 0	+ 84 0 0	+ 24 0 0
Do. sold in one year and not paid for within that year.....	.....	.....	.....	+ 1,078 4 10	+ 143 5 6
Value of timber supplied in Fasli 1282, which was recovered in Fasli 1283	.....	.....	.....	.....	— 1,078 4 10
Amount of advance received in one year for timber to be supplied next year	.....	.....	.....	— 790 0 0	+ 700 0 0
Actual profit...	.....	.....	.....	.....	2,414 10 8
Balance remaining with the Forest Department at the end of the year	.....	.....	.....	.....	116 4 9
	.....	.....	.....	.....	2,530 15 5

* *Sic.*

"So far as concerns profits, Fasli 1283 was by far the most favorable since the forest operations were begun. This result was chiefly owing to the increased demand for timber during the year. It is only fair to the manager, who had charge of the forests during the latter part of the year, to point out that the timely supply of timber at Kimedy was due to his exertions in getting the timber conveyed down the ghaut at Parthada and from Vallada to Kimedy. The late Overseer was not equal to the task, and, owing to his inability to supply timber, the building of Mr. Taylor's house was delayed. We cannot expect that the profits of last fasli will continue. The manager reports that the best timber in accessible localities has been cut down. Here and there remain a few fine trees, which will, of course, disappear in the course of three or four years, after which we shall have, in my opinion, to abandon forest operations for some years. The Gyba forests, which were considered by Mr. Hope to be the best fitted for elephant operations, were worked during Fasli 1280, 1281, and a short time in Fasli 1282, when operations there had to be 'suspended' as the late Overseer called it. He reported that after a year he would return to the Gyba forests. The manager now reports that there will be no use in reopening operations in the Gyba forests for some years more, as there are no grown-up trees in them. Here and there are a few fine trees, but they are in inaccessible places. As regards this forest, Mr. Master observed in his last year's report:—'There is some fair timber, though but scattered as is the case in most of the jungles. It is not by any means entirely denuded of good trees. I propose to examine these forests myself in the cold season, after which I shall be able to report further on them. As regards the Munjalli forest, in which the elephants were working in Faslis 1282 and 1283, Mr. Master observed that it is not easy, on a cursory inspection of these forests, to express any very reliable opinion as to either extent or quality of trees. The character of the forests varies very much. There are five trees here and there, but no very dense forest. I daresay there will be enough to occupy the elephants for some years if they can drag but fifteen logs a-month from the jungle to the foot of the Purla Kimedy Ghaut. With respect to this forest, the manager has reported that in it there will be employment for the elephants for a portion of Fasli 1284 only, and that for more work he would then have to go to the Jerangi forest bordering upon the Jerangi village. He says that there are some grown-up Sal trees in one portion of the forest, and that he would fell them, provided the road lately sanctioned from Uppalada to meet the Kinchilingi road he made this year. The elephants may also be employed in the Jerangi forest in the place where the contractors have been hitherto working. It will thus be seen that the current year's operations with elephants will be confined to the Gummah and Jerangi forests. The forests of Namanagaram and Ambagari do not contain much valuable timber. They contain Mango and Pia Sal trees, which will be cut and supplied to any one who may apply for them.

"The quantity of the timber received last year from the Jerangi and Gummah forests varied much. The Gummah logs varied from 16 to 25 feet in length and 3 to 6 feet girth; the Jerangi logs varied from 15 to 20 feet in length and 2½ to 4 feet in girth. The former were conveyed by elephants and the latter by buffaloes belonging to contractors. Hence the difference in the size.

"In the present condition of the Purla Kimedy forests it is, in my opinion, almost useless to have a Forest Overseer.

"The annexed statement will show you, at one glance, the profit or loss which has resulted from the Overseer's personal operations with the aid of elephants:—

Sources of Income.	Receipts, Fasli 1283.	Expenditure, Fasli 1283.				Profits, Fasli 1283.
		Amount of Expenditure exclusive of Establishment.	Overseer's Pay.	Other Establishment.	Total.	
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Gummah and Gyba forests, which were worked by the Overseer with the aid of elephants	2,660 5 2	1,720 8 6	497 2 3	362 0 0	2,579 10 9	80 10 5
Jerangi, Namanagaram, and Ambagari forests, which were worked by contractors	1,963 5 11	1,370 9 8	.....	267 11 3	1,638 4 11	325 0 11
Seigniorage on timber, fire-wood, charcoal, and other items	2,269 12 0	.....	.....	307 4 8	307 4 8	1,962 7 4
Total...	6,893 7 0	3,091 2 2	497 2 3	936 15 11	4,525 4 4	2,368 2 8

"The profit from the Overseer's operations in the Gummah and Gyba forests was only Rupees 80-10-5, whereas the profit from the timber supplied by contractors was Rupees 325-0-11, and from seigniorage of all sorts Rupees 1,962-7-4. There was no Overseer during the months of February, March, April, May, and June, and no expenditure was incurred on account of his pay during those months; there was, therefore, a saving of Rupees 222-13-9 on this account, which, if incurred, would have caused a loss of (Rupees 222-13-9—Rupees 80-10-5) Rs. 142-3-4 to the estate on the Overseer's personal operations. As observed in my forest reports on past years, there was always loss in the personal operations of the Overseer. The Overseer has little or nothing to do with the contractors' work or in the collection of seigniorage. The forest gumasta still retained and the forest peons employed in the seven tannahs and elsewhere are quite enough to look after the contractors' work and seigniorage collections.

"The manager has greater personal influence in the estate than any one else, and the above-mentioned establishment under his supervision ought to meet all our wants. The manager has done a good deal to suppress the illicit felling and conveying of timber which the late Overseer could not effectually check. In the above statement I debited the whole of the Overseer's pay to the operations carried on in Gummah and Gyba Forests because the only work ever done by the Overseer was in those forests which were worked with the aid of elephants."

"On the other hand I have charged the pay of the other forest establishment proportionately to all items of receipts, as they were required for the general management of forest operations in all places. The particulars of the expenditure in column 3 in the above statement against Gummah and Gyba forests are as follow:—

1. Felling and seasoning timber.
2. Conveying timber to the depôts.
3. Feed of elephants and salaries of the servants in charge of these animals.
4. Feed of bullocks and wages of cart-drivers.
5. Clearing paths for the conveyance of timber.

The cost of maintaining the elephants is charged solely to Gummah and Gyba forests because their services were utilized in connection with these forests only.

"This subject suggests another consideration. Has there been any profit or not from the employment of the elephants, and is it advisable to carry on operations with them any longer? It is now over forty-two months since the elephants were employed in the Kimedy forests, and a general review of their operations will not, I trust, be unacceptable to you.

"Up to the end of Fasli 1283 the elephants had been employed in the forests for forty months, during which period they conveyed altogether 836 logs, that is to say, an average of twenty-one logs for each month. Mr. Hope, on whose recommendation the employment of the elephants seems to have been sanctioned, thought that 'an elephant might here make twenty or more trips in a month, bringing down each time a log that should fetch 10 to 20 Rupees when brought to market.' He further thought that 'the timber to be drawn by them must have such an intrinsic value as not only to cover the cost of the maintenance of the elephants, but also bring in a considerable profit to the estate.' These expectations have not been realized. The elephants could not carry more than twenty-one logs per month. The manager, however, hopes that he may be able to get thirty logs a-month in the current fasli. This result can only be obtained by close supervision of the Mahunts. The manager will spare no pains in this matter. The value of each log conveyed by elephants has not been 10 to 20 Rupees, but on an average a little over 6 Rupees and 4 Annas each.

"The following were the rates at which timber sold last year:—

		Rs.	A.	P.	
Gummah logs	each	6	12	0	on average.
Gyba logs	,,	2	2	0	do.
Namanagaram logs	,,	2	3	4	do.
Jerangi logs	,,	4	13	6	do.
Ambaghari logs	,,	3	12	6	do.

"Now as to the actual result of the work done by the elephants—

	Rs.	A.	P.
Value of the 836 logs conveyed by elephants during Fasli 1280, 1281, 1282, and 1283	5,360	9	2
Cost of felling, conveying, seasoning, watching and rafting, &c., of these logs, charges in connection with the elephants and proportion of the cost of establishment debitable to those operations	6,732	9	2
Loss ...	1,372	0	0

"The actual loss in Fasli 1282 on the operations carried on with the assistance of the elephants was over Rupees 800—*vide* paragraphs 23 and 24 of my report, No. 334, dated 3rd November 1873. The manager has reported to me that he would carefully watch the operations of the elephants during the current year, and report the result at the end of the year. The only use I see in employing these animals is that we can now get larger logs than we could get without them. Whether we ought to continue to procure for the benefit of the public logs of large dimensions at the cost of the Purla Kimedy Estate is a question which may be settled after the current year's experience.

"Last year the elephants were actually employed for nearly nine months in the Gummah and Gybah forests in conveying timber, and were either allowed rest or were suffering from sore mouths during the remaining months. In those months they conveyed 415* logs from the hills down the ghauts.

* 43 Gyba logs.
372 Gummah logs.

"The Manager complains of the wanton destruction of the forests by the Sowras, and of the gradual denudation of aged trees.

"The instructions of the Court of Wards contained in paragraph 21 of their Proceedings, No. 1,391, dated 9th June 1874, have been enforced, and the result will be reported on at the end of the year.

"Nothing has ever been done as regards forest conservancy. There is not much open space available for the purpose. The land on both sides of the Vamsadhara has been almost entirely occupied by ryots who would not give it up unless forced to do so. As to the country near Valladah, mentioned in paragraph 34 of Mr. Master's letter embodied in the last-mentioned Proceedings of the Court of Wards, I am now collecting information as to whether it can be put under Forest conservancy, which I shall submit to you if necessary."

Having regard to what has already taken place in the Purla Kimedy Forest Department, I have deemed it more satisfactory to place Mr. Grahame's report on the subject *in extenso* rather than to abridge it.

33. It appears that the most important matter for consideration is the conservancy of the forests rather than merely the immediate profit to be derived therefrom. I deem the services of a thoroughly-experienced Overseer to be indispensable for conservancy purposes.

The late Forest Overseer lacked energy, and was found to be altogether unsuited for the task he undertook to perform. The results obtained under his superintendence were most disappointing, and they cannot, I think, be taken as a fair criterion of the capabilities of the Purla Kimedy forests if efficiently managed. I have been in correspondence with the Inspector of Forests (Captain C. Walker), who has lately recommended an East Indian, named Mr. Franklin, for the post of Overseer, and I expect him to join shortly. I entertain a sanguine hope that he will place matters on a satisfactory footing, and that the result will show that the elephants may be successfully employed in the Forest Department. Mr. Franklin is being specially instructed in this particular branch of his duties.

34. The zemindar has the same number of children as last year, *viz.*, four sons* and two daughters.† The eldest son continues under the tuition of Mr. Taylor, and I have already reported on his progress in my report, No. 1,960, dated 22nd September 1874. The second son, Sri Harikrishna Deo, has also lately been placed under Mr. Taylor. I have just paid a visit to Purla Kimedy, and I am glad to be able to report that I was greatly pleased with the progress the eldest son has made in his studies. He is a fine, manly, well-mannered boy, and I was surprised to find he had acquired the knowledge of English he possesses in the short space of time he has studied the language. I am of opinion that it reflects great credit on Mr. Taylor, for whom the minor appeared to have an affectionate regard.

* *Sons.*	Age at the end of Fasli 1283.
1. Sri Goura Chendra Gazapati Narayana Deo	11
2. Sri Harikrishna Deo...	7
3. Sri Jagannatha Narayana Deo	3
4. Sri Padmanabha Gazapati Narayana Deo	1¼
† *Daughters.*	
1. Sri Lakshmi Devi	12½
2. Sri Rekha Devi...	9

The same remarks apply equally to the Jalantra minor, who is considerably older than the Purla Kimedy Minor.

He read and explained passages of English History which he had never seen before with great ease and accuracy, thus showing that he has fully availed himself of Mr. Taylor's most valuable services.

35. JALANTRA.—The number of villages in this estate was the same as in the preceding fasli, *viz.*, ninety-two. The only alteration consists in the transfer of two villages from "rents" to "ryotwar and joint-rent," and of five villages "from ryotwar and joint-rent." to "rents" as shown below :—

Tenure.	No. in 1282.	No. in 1283.	Increase.	Decrease.
Ryotwar and Joint-rent	59	56	...	3
Rented	2	5	3	...
	61	61	...	...
Inam villages	31	31	...	...
Total ...	92	92	...	...

36. The total demand, after deducting remissions, which consist of only cowle remissions and amount to Rupees 273, was Rupees 28,464 against Rupees 28,010 of the preceding Fasli 1282, showing an increase of Rupees 454 as detailed below :—

Items.	Fasli 1282.	Fasli 1283.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Ryotwar and Joint-rent	23,380	18,976	...	4,404
Rents	800	5,350	4,550	...
Shrotriem	382	382	...	...
Extra collections	3,448	3,756	308	...
Total ...	28,010	28,464	454	...

37. The decrease under ryotwar and joint rent-and the increase under rents was owing to more villages having been brought under rents during the year under report than in the previous year.

38. Extra collections consist of kattubadi, land-cess, quit-rent, seignorage on firewood. The increase as compared with the preceding year was due to the inclusion of quit-rent in this item.

39. Of the total current demand of Rupees 28,463-15-8, Rupees 26,403-2-7 were collected within the fasli, leaving a balance of Rupees 2,060-13-1 at the end of the year. Subsequent collections up to the end of October amounted to Rupees 226-6-4, and reduced the balance to Rupees 1,834-6-9.

40. Of the arrears of Rupees 9,704-4-4 outstanding at the beginning of the fasli under notice, Rupees 7,960-15-0 were collected within the fasli, leaving a balance of Rupees 1,743-5-4 at the end of the year. Subsequent collections, amounting to Rupees 109-6-0, reduced the above balance to Rupees 1,633-15-4, of which Rupees 1,275-7-2 are yet to be either collected or otherwise settled, and the remaining Rupees 358-8-2 are irrecoverable as particularized below :—

Faslis.	Ryotwar and Joint-rent.			Kattubadi.			Total.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
1273	...	...	...	3	0	0	3	0	0
1274	...	...	...	3	0	0	3	0	0
1275	...	...	...	3	0	0	3	0	0
1276	...	...	...	3	0	0	3	0	0
1277	...	...	...	3	0	0	3	0	0
1278	106	0	0	9	12	10	115	12	10
1279	46	0	0	9	4	10	55	4	10
1280	46	0	0	9	4	10	55	4	10
1281	88	0	0	4	12	10	92	12	10
1282	19	8	0	4	12	10	24	4	16
Total ...	305	8	0	53	0	2	358	8	2
(a.) Poverty	281	8	0	37	8	2	319	0	2
(b.) Desertion	24	0	0	.....			24	0	0
(c.) Erroneous demand	...	...	...	15	8	0	15	8	0

(a.) Rupees 141 8 0 Assessment due by fourteen poor ryots who have no property whatever and who have given up their lands.

,, 140 0 0 Balance due by three ryots after all their property has been sold up.

,, 281 8 0

,, 37 8 2 Kattubadi due by two inamdars who have no property whatever and who have given up their inams.

,, 319 0 2

(b.) ,, 24 0 0 Assessment due by a poor ryot who has deserted, leaving on property behind.

(c.) ,, 15 0 0 Kattubadi of a subsequent inam retained in the accounts, although the inam concerned has been incorporated with land paying full assessment.

,, 0 8 0 Kattubadi shown in excess of the proper amount. The correct amount was Rupee 1, whereas the amount shown was Rupees 1-8-0.

,, 15 8 0

41. I request that the Court will be pleased to accord their sanction for writing the above sum of Rupees 358-8-2 off the accounts.

42. The receipts and disbursements of the fasli under notice, as compared with those of the preceding Fasli 1282, are as follow :—

Items.	Fasli 1282.			Fasli 1283.			Increase.	Decrease.
Receipts or Collections.	Rs.	A.	P.	Rs.	A.	P.		
Ryotwar and Joint-rent	21,660	7	4	23,059	7	4	1,399	...
Rents	1,366	0	0	5,293	12	0	3,928	...
Shrotriem	507	2	1	688	12	0	181	...
Extra collections	2,940	2	10	5,322	2	3	2,382	...
	26,473	12	3	34,364	1	7	7,890	...
Interest of funds invested	2,916	12	0	3,096	8	0	180	...
Sundry receipts	...	...	...	1,526	14	4	1,527	...
Total ...	29,390	8	3	38,987	7	11	9,597	...
Disbursements.								
Establishment, Saderward, and Contingencies...	1,995	6	7	1,655	4	8	...	340
Expenditure on Irrigation works, including Maistry's pay and Contingencies...	2,047	12	4	2,825	5	7	778	...
Peishcush	7,000	0	0	7,000	0	0	...	...
Assessment	1,416	6	0	2,301	9	9	885	...
Government Commission and Management...	307	14	5	336	7	4	28	...
Maintenance of the Proprietor and his step-mother	1,549	10	4	4,175	5	1	2,626	...
Other Miscellaneous Disbursements...	1,644	13	6	2,699	11	11	1,055	...
Total ...	15,968	13	2	20,993	12	4	5,032	...
Gain ...	13,428	11	1	17,993	11	7	4,565	...

43. Collections were decidedly favorable during the year under report, a large amount of the arrears having been collected. The sum of Rupees 1,527 entered as "Sundry receipts" consists of the sale proceeds of certain cattle in the private use of the Minor Zemindar, and of guarantee deposits from the renters.

44. Under Disbursements the decrease under Establishment, &c., is owing to the transfer of the pay of certain Peons (which has hitherto been included under Managing establishment) to the head Maintenance of the proprietor. These Peons are now attending the Minor Zemindar, and it is therefore proper that their pay should be debited to the head "Maintenance."

45. The increase in the expenditure on Irrigation works was with reference to the exigencies ; six calingulahs were built, two channels, twenty-five tanks, two calingulahs, and two sluices were repaired.

46. The increase in "Assessment" is owing to the inclusion of quit-rent under this head.

47. The increase in the "Maintenance" is owing to the increase of the allowances of the Minor and his step-mother, and to the transfer of the pay of certain Peons as aforesaid. The Minor Zemindar now receives Rupees 150, and his step-mother Rupees 100 per mensem.

48. The increase in the other Miscellaneous disbursements is owing to the expenses incurred by the Minor in his midsummer trip to Vizagapatam during the vacation, for the erection of a house for the Minor in Purla Kimedy, and for the purchase of Government Securities.

49. The transactions of the year, as above described, leave a surplus of Rupees 17,993-11-7, which, with the balance of Rupees 96,406-9-1 standing to the credit of the estate at the end of

Fasli 1282, amount to Rupees 1,14,400-4-8, of which Rupees 96,000 are in Government Securities, and the remaining Rupees 18,400-4-8 in cash. Of the latter a sum of Rupees 1,989-12-6 is in the Bank of Madras, and the remaining Rupees 16,410-8-2 in the District Treasury.

50. The Minor Zemindar, Ramakrishna Chotroye Deo, is now fourteen years old. In paragraph 35 of this report I have expressed my satisfaction with the progress he has made in his studies, and in my letter to the Court, dated 22nd September 1874, No. 1,960, I recommended that he should be supplied with a breech-loader, as he is very fond of Shikar and very desirous of possessing a good gun. He mentioned the subject to me, and I have no doubt the Court of Wards will gratify his wish in the matter.

51. Barwah.—The estate of Barwah as it heretofore existed was divided into two parts, Barwah and Peta, and the latter estate was made over to Vasadevapadhi Khadanga, the sole member of the elder branch of the family, and who attained his majority (*vide* Court's Proceedings, No. 1,832, dated 15th September 1873). The other estate called Barwah has been retained under the management of the Court of Wards on behalf of the younger branch of the family.

52. This newly formed estate consists of two villages, both of which were under Ryotwar and Joint-rent tenure.

53. The total demand was Rupees 7,877, as follows :—

	Rs.	A.	P.
Ryotwar and Joint-rent	7,355	12	11
Extra collections, consisting of quit-rent, land-cess, and interest on arrears...	521	10	5
Total...	7,877	7	4

54. The partial failure of the early rains tended to discourage offers for rent, and the demand was consequently less than might have been expected under the circumstances of the preceding fasli.

55. Of the current demand of Rupees 7,877-7-4, Rupees 7,603-14-1 were collected within the fasli, leaving a balance of Rupees 273-9-3 at its close. The subsequent collections up to the end of October amounted to Rupees 211-13-11 and reduced the balance to Rupees 61-11-4.

56. The arrears outstanding in favor of the new estate (Barwah) at the beginning of the fasli under notice were Rupees 10,466-10-4, of which Rupees 10,401-1-11 were collected within the fasli, leaving a small balance of Rupees 65-8-5, which is still to be collected.

57. The collections during the year were, it will be observed, satisfactory.

58. The total receipts or collections during the year under review amounted to Rs. 19,086-3-6, and the total disbursements to Rupees 13,800-12-10, thus leaving a surplus of Rupees 5,285-6-8. The particulars are as follow :—

Receipts.	Rs.	A.	P.
Ryotwar and Joint-rents	7,637	9	5
Rents	9,720	0	0
Extra collections...	647	6	7
Total ...	18,005	0	0
Other income, consisting of interest on Government Securities, of premium received on the Securities sold up, and of the amount remitted by Transfer Receipt by Court of Wards during the preceding year	1,081	3	6
Note.—This last item was debited in the accounts of the Court of Wards in 1282 and credited in the district accounts in 1283.			
Total ...	19,086	3	6

Disbursements.	Rs.	A.	P.
Establishment, Saderward, and Contingencies	650	8	7
Expenditure on Irrigation works	551	1	1
Peishcush	3,900	0	0
Assessment...	965	2	1
Note.—This includes quit-rent.			
Government Commission for management	107	12	8
Note.—The sum that ought to have been debited was Rupees 215-9-4. The remaining half has been debited in the current year.			
Maintenance of the proprietors	299	15	3
Other miscellaneous disbursements, consisting of amount paid to Vasadevapadhi Khadanga on account of money overcharged to his account, of the sum paid for the celebration of the marriage of Chandramani Padh, of fees paid to Government Pleader, and of re-payment of guarantee deposits of renters...	7,326	5	2
Total Disbursements...	13,800	12	10
Net gain...	5,285	6	8

59. This surplus, *viz.*, Rupees 5,285-6-8, together with the sum of Rupees 12,268-1-8 standing to the credit of the estate at the beginning of the year, makes a total of Rupees 17,553-8-4, which now stands to the credit of the estate. Of this sum Rupees 500 are in Government Securities and the remaining Rupees 17,053-8-4 in cash. Of the latter sum of Rs. 17,053-8-4, Rs. 7,058-8-10 are in the Bank, and the remaining Rupees 9,994-15-6 in the District Treasury.

60. A sum of some Rupees 6,400 are to be paid to the Chekati Zemindar out of the share of the eldest member of the family, Migata Dewan Bukshi, according to a decree of the Civil Court, but there are no funds to his credit to satisfy this demand.

61. A sum of Rupees 1,217 is to be recovered from the Chekati Zemindar on behalf of the two members of the younger branch of the family on account of expenses incurred in the law suit, and I have asked the Chekati Zemindar to make it good. His answer is yet to come.

62. Chandramani Padhi, the youngest son of the junior branch of the family, is the only member who is still a minor, and he is reading at the Onslow institution at Chetterpore. His progress is very unsatisfactory, and it is with difficulty that I can keep him at Chetterpore. Not long ago I had occasion to report very unfavorably on his general conduct, and I regret I am unable to improve upon my last report.

63. Seerghur.—The number of villages was the same as in the preceding year 1282, *viz.*, 38, (*vide* following table.) The only variation was that a village, which was under rent in Fasli 1282, was brought under "Amani" in 1283 in consequence of the lease having expired, and because no offers for a new lease were made either by ryots or others. The crops of this village were nearly a failure owing to the want of seasonable rains :—

Tenure.	Fasli 1282.	Fasli 1283.	Increase.	Decrease.
Ryotwar	5	5	...	...
Rents	18	17	...	1
Amani	...	1	1	...
	23	23	...	...
Inam enfranchised	7	7	...	...
Do. alienated	8	8	...	...
	38	38	...	...

64. The total demand was Rupees 17,362 against Rupees 17,971 of the preceding Fasli 1282. The latter figure includes the portion of rent which the minor Zemindar's mother had collected before the estate came under the Court of Wards, and which I must take into account for the purpose of comparison :—

Items.	Fasli 1282.			Fasli 1283.			Increase.	Decrease.
	RS.	A.	P.	RS.	A.	P.	RS.	RS.
Ryotwar	679	8	0	679	8	0	...	...
Rents	13,661	15	7	12,746	6	9	...	915
Amani	406	11	3	386	2	1	...	21
Receipts from Pagoda villages	534	1	2	695	2	0	161	...
Shrotriem	517	0	0	517	0	0	...	...
Extra collections	2,172	2	0	2,338	11	0	166	...
	17,971	6	0	17,362	3	10	...	609

65. The decrease of Rupees 609 on the whole was mainly attributable to the unfavorable character of the early part of season in particular. Several villages had to be rented anew during the year under report, and some difficulty was experienced in doing so, owing to the absence of competition. One village in which the crops suffered seriously could not be rented out and was therefore retained under "Amani."

66. The above reason holds good for the decrease both under "Rents" and "Amani."

67. The receipts from Pagoda villages were included in the preceding year 1282 in Shrotriem. I have thought it proper to show them separately. The increase of Rupees 161 was the result of new rental, and is not large.

68. The "Extra collections" comprise Land-cess, Quit-rent, Kuttabadi, Revenue fines, and the Receipts from certain minor subsequent inams resumed.

69. Of the current demand, *viz.*, Rupees 17,362-3-10, Rupees 14,388-13-5 were collected within the fasli, leaving a balance of Rupees 2,973-6-5 at its close. The subsequent collections up to the end of October, amounting to Rupees 1,517-6-9, reduced the above balance to Rupees 1,455-15-8.

70. Of the arrears outstanding at the beginning of the fasli, *viz.*, Rupees 4,606-10-3, Rupees 2,591-14-1 were collected within the fasli, and Rupees 251-8-8 remitted under the orders of the Court of Wards, contained in paragraph 37 of their Proceedings, No. 1,391, dated 9th June 1874, leaving a balance of Rupees 1,763-3-[illegible] at the end of the year under notice. The subsequent collections, amounting to Rupees 196-2-8, reduced the above balance to Rupees 1,567-3-10. Steps have been taken for the collection of this balance.

71. On the whole the collections during the year under report were not unfavorable.

72. The total receipts and disbursements of the year under report were as follows :—

Receipts or Collections.

	RS.	A.	P.
Ryotwar	689	1	0
Rents...	13,065	3	0
Amani	354	12	2
Pagoda villages	512	9	2
Shrotriem	508	10	9
Extra collections	1,905	7	5
Total...	17,035	11	6

Disbursements.

	RS.	A.	P.
Establishment, Saderward and Contingencies	1,128	4	1
Expenditure on Irrigation works	459	10	10
Peishcush, including arrears of past years	11,381	4	0
Assessment, including arrears of past years	1,025	10	3
Government commission for management	47	8	10
Other miscellaneous disbursements, consisting of the payment of interest (100 Rupees) on the debt due to the Bank, of payments for certain ceremonies, and of fee to Government Pleader	561	1	0
Total...	14,603	7	0
Net surplus...	2,432	4	6

37

73. The above figures under Disbursements do not admit of a fair comparison with those of the preceding year 1282, because the transactions of the latter relate to only a part of the year, *viz.*, from January to June 1873.

74. The transactions of the year under report as above exhibited show a surplus of Rupees 2,432-4-6, which sum, together with the amount standing to the credit of the estate at the beginning of the year under review, *viz.*, Rupees 2,748-1-10, makes a total of Rupees 5,180-6-4 standing to the credit of the estate at the end of the year. The whole of this amount is in cash and is in the District Treasury.

75. The debt that was due to Government on account of Peishcush, &c., has been liquidated. The debts still remaining to be discharged are—

RS.	A.	P.	
1,110	0	0	due to the Bank.
1,300	0	0	due to Mr. Mayne.
1,210	1	5	due to certain private individuals.
3,620	1	5	

76. The amount shown as due to the Bank is exclusive of the law charges incurred by the Mahadevi in a suit which the Bank instituted for the recovery of this debt. The amount of the law charges is not known.

77. I am informed by the Agent of the Bank at Berhampore that M. Kamaraju Puntulu, the Chikati Zemindar's Manager through whom the Mahadevi had contracted the above loan with the Bank, has paid up the amount of this debt with the law charges. If therefore the Court of Wards were to liquidate this debt the amount will have to be paid to M. Kamaraju Puntulu and not to the Bank.

78. I am prepared to discharge the whole of the debts still remaining if the Court of Wards so direct. On this point I beg to refer the Court to their Proceedings, dated 9th October 1873, No. 2,057 ; paragraph 37 of their Proceedings, dated 16th October 1873, No. 2,117, and paragraph 40 of their Proceedings, No. 1,391, dated 9th June 1874.

79. The Minor Zemindar, Sri Lakshmi Nirsimha Devi, lives with the Chekati Zemindar, his natural father and appointed guardian. He is reading in the school at Chekati. I lately saw him there. He is making very good progress with his studies, and is a fine intelligent boy, well-behaved and regular in his attendance at school.

80. I was glad to find that the Zemindar took a lively interest in the welfare of the school, and that both teachers and pupils were encouraged by his frequent presence during school-hours.

1. Purla Kimedy.
2. Jalantra.
3. Barwah.
4. Seerghor.

The marginally noted estates were under the management of the Court of Wards in the Ganjam District during Fasli 1283.

2. Purla Kimedy.—The number of villages in this estate was 891, or two more than in the preceding year. The increase was owing to a hamlet deserted by its inhabitants in Fasli 1280 having been again brought under cultivation in Fasli 1283, and to a tract of waste land numbered in the Survey accounts as a separate village having been cultivated and brought to account during the year under notice.

Faslis.	Extent.	Assessment.
1282	106,850	3,29,723
1283	109,650	3,39,383

3. There was a slight increase in the cultivation and assessment as shown in the margin.

4. The remissions granted during Fasli 1283 were less than in the preceding year; large remissions having been rendered necessary in Fasli 1282 on account of the damage to crops occasioned by floods.

Faslis.	Rs.
1282	4,471
1283	2,380

5. The current demand, including Forest revenue, was Rupees 3,88,388, which is Rupees 13,448 more than in Fasli 1282. The increase is chiefly owing to extended cultivation (Rupees 9,660), to an increase in the Forest revenue (Rupees 2,950) consequent upon larger demand for timber, and to the quit-rent (Rupees 6,318) on Inams collected by the Estate establishments having been for the first time credited in the Estate accounts.

Faslis.	Rs.
1282	3,88,388
1283	3,74,940

6. The entire demand, current and arrears, amounted to Rupees 4,57,191, of which Rupees 3,86,447, or 84 per cent., were collected within the year, and Rupees 1,096 written off under the Court's orders noted in the margin. The balance of Rupees 69,648 was reduced by subsequent collections up to October last to Rupees 15,749, or 3 per cent. of the demand. Of this amount Rupees 1,254 are reported to be irrecoverable owing to the death, desertion, or poverty of the defaulters. Sanction is accorded for writing off this amount as requested.

Court's Proceedings, dated 27th April 1874, No. 981.
" " " 9th June " " 1,391.

7. The subjoined table exhibits the financial condition of the estate in Fasli 1283 as compared with the preceding year:—

	Fasli 1282.	Fasli 1283.
	Rs.	Rs.
Opening balance	16,19,834	17,46,810
Receipts (inclusive of Forest Revenue)	4,06,218	4,55,237
Total...	20,26,052	22,02,047
Charges (inclusive of Forest Charges)	2,79,242	2,64,148
Closing balance...	17,46,810	19,37,899

8. The increase in the receipts is owing chiefly to larger arrear collections,* to an increase† in the current demand as already noticed, and to a larger income‡ being derived from invested funds during the year under notice.

* Rupees 27,000
† " 13,000
‡ " 9,000

	Fasli 1282.	Fasli 1283.
	Rs.	Rs.
Establishment and Saderward...	23,801	24,318
Maramut Expenditure	52,234	41,878
Government Demand	1,03,054	1,13,974
Do. Commission	4,168	4,050
Maintenance and Education of the Minors	26,532	39,223
Allowances to other members of the family	5,906	6,063
Miscellaneous	63,546	34,700
Total...	2,79,241	2,64,146

	Fasli 1282.	Fasli 1283.
	Rs.	Rs.
Fixed Peishcush	82,029	82,139
Land-cess	18,501	26,501
Quit-rent	...	5,334
Income-tax	2,524	...
Total...	1,03,054	1,13,974

9. The charges decreased by Rupees 15,095 as detailed in the margin.

10. The increase under Establishment is due to the increase to the salary of the Manager sanctioned during the year under report.

11. The head Government dues consists of the items noted in the margin. The increase under fixed Peishcush is due to the addition made on account of resumed Inams under G. O., dated 19th December 1873, No. 1,457; that under Land-cess to the increase of revenue and probably to the payment of arrears. The increase under Quit-rent is nominal, as a corresponding sum is included under Receipts.

12. The increase under Maintenance and allowances to other members is due to the increased allowance sanctioned to the Zemindar in the Court's Proceedings, dated 15th September 1873, No. 1,835, and to the disbursement of the allowance sanctioned in the Court's Proceedings, dated 30th March 1874, No. 724.

13. The large decrease in the item "Miscellaneous disbursements" is chiefly owing to the sum* paid to the Zemindar's brother in Fasli 1282 having been shown under this head in that year's accounts.

* Rupees 37,200.

14. There has been a decrease also in the Maramut expenditure as detailed below. It is observed that the decrease is mainly under Agricultural works:—

Items.	New Works.		Repairs.		Total.	
	Fasli 1282.	Fasli 1283.	Fasli 1282.	Fasli 1283.	Fasli 1282.	Fasli 1283.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Civil Buildings	397	7,651	2,937	2,178	3,334	9,829
Agricultural	13,364	7,022	6,147	2,151	19,511	9,173
Communications	6,054	2,591	12,818	10,745	18,872	13,336
Expenditure from Reserve	985	...	845	866	1,830	866
	20,800	17,264	22,747	15,940	43,547	33,204
Avenue Plantations...	...	...	...	...	1,099	264
Clearing of Hill roads	...	...	...	...	1,496	1,540
Tools and Plant	...	...	...	...	251	700
Establishment, &c.	...	...	...	...	5,841	6,170
Total...	20,800	17,264	22,747	15,940	52,234	41,878

15. The cash balance in favor of the estate at the end of the year was Rupees 2,50,299.† The Court will consider and determine how much of this balance should be invested in Government Securities after learning from Mr. Chisholm the amount likely to be required for the construction of the new palace for the Zemindar sanctioned in the Court's Proceedings, dated 8th July 1874, No. 1,724.

	Rs.
† With the Court of Wards	62,634
" " Collector	1,87,665
Total...	2,50,299

16. The receipts and charges detailed above are inclusive of the transactions of the Forest Department during the year, which were, as shown below, in comparison with those of the preceding year :—

Items.	Fasli 1282.	Fasli 1283.	Increase.	Decrease.
Receipts.	RS. A. P.	RS. A. P.	RS.	RS.
1. Sale of logs (*a*) supplied to Kimedy D. P. W. at cost-price	813 4 6	1,764 1 11	951	...
Sale of logs (*b*) supplied to the Chicacole D. P. W. and sold to private individuals.	1,822 15 4	3,116 13 5	1,294	...
Total...	2,636 3 10	4,880 15 4	2,245	...
2. Seigniorage on Timber	989 4 0	1,553 11 0	564	...
3. Do. on Firewood	120 0 0	214 0 0	94	...
4. Charcoal License Fees	56 0 0	16 0 0	...	40
5. Other Items	399 2 0	486 1 0	87	...
Total...	4,200 9 10	7,150 11 4	2,950	...
Disbursements.				
1. Cartage of Timber	253 6 0	826 11 0	573	...
2. Cost of felling Timber	817 12 0	928 0 0	110	...
3. Sundry Charges	828 14 0	329 0 3	...	500
4. Cost of Establishment	2,030 8 3	1,793 2 2	...	237
5. Saderward and feeding of Elephants ...	597 4 11	648 6 11	51	...
Total...	4,527 13 2	4,525 4 4	...	3
Profit...	.....	2,625 7 0	2,625	...
Loss...	327 3 4	.....	...	327
Value of Timber in store at the end of the year	+84 0 0	+24 0 0		
Amount remaining unpaid at the end of the year for Timber sold	+1,078 4 10	+143 8 6		
Amount of advance received during Fasli 1282 for Timber to be supplied during the Fasli 1283	—700 0 0	+700 0 0 —107 4 10		
Real profit...	135 1 6	2,414 10 8	2,280	
Balance with the Forest Department at the end of the year...	.....	116 4 9		
		2,530 15 5		

17. The increased receipts were mainly owing to large demands from the Range Officer at Chicacole and the Supervisor in charge of the Kimedy Range, as also from Mr. Voss and other private individuals.

18. The Seigniorage fees show an increase of Rupees 564. The rates of seigniorage recently proposed by the Collector have been sanctioned in the Court's Proceedings, dated 25th November 1874, No. 3,406, and the Collector is requested to notice the effect of the change in the annual report for Fasli 1284.

19. The other items of receipts call for no remark.

20. The Forest expenditure is entered in the charges, Statement No 5, as Rupees 4,631, while in the report it is entered as Rs. 4,641.* The discrepancy should be explained. The balance of Rupees 116 noted in the margin should not have been included under disbursements. It should be carried forward to the current year's accounts as a balance.

* 4,525 Actual charges.
116 Balance with the Forest Depôt entered as disbursed.
4,641

21. The increase in cost of felling and cartage of timber was due to the increased felling operations during the year, consequent on the larger demand already noticed.

22. The decrease in the cost of establishment was owing to the pay of the Forest Overseer and a Peon having been saved during the last five months of the year. The other items call for no remarks.

23. The profits of the year were Rupees 2,531, taking into account the estimated value of timber in stock at the end of the year.

24. It is not necessary to say much regarding the Forest administration of the period under review, as the Overseer selected by the Inspector of Forests has not yet joined; but as soon as Mr. Dampier arrives no time should be lost in placing matters on a sounder footing, and Mr. Grahame should himself examine the forests to ascertain their real condition. The Court also trust that the Inspector of Forests will be able to inspect them when he next visits the district. The Manager's report is not very encouraging, it would appear from it that the forests are nearly worked out. Mr. Grahame questions the advantage of having an Overseer and the advisability of employing elephants on the ground that the expense of operations is unduly increased thereby. The Collector points out, however, that the conservancy of the forests is the chief consideration and that the value of an Overseer's services cannot be fairly estimated from the previous history of the forests owing to the mismanagement which prevailed

25. The Zemindar of the 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 made by the eldest boy in his studies, a result highly creditable to Mr. Taylor. The second son has also been lately placed under Mr. Taylor.

* *Sons.*	Age at the end of Fasli 1283.
1. Sri Esoura Chendra Esagapati Narayan Deo	11
2. Sri Harikistna Deo	7
3. Sri Jagannatha Narayana Deo	3
4. Sri Podanabba Gazapati Narayana Deo.	1½
† *Daughters.*	
1. Sri Lakshmi Devi	13½
2. Sri Rekha Devi...	9

26. JALANTRA.—The current demand of the estate was Rupees 28,464 against Rupees 28,010 for the preceding year. The increase is chiefly owing to the inclusion in the demand for the first time of the quit-rent on Inams in the estate.

27. The entire demand, current and arrears, amounted to Rupees 38,168, of which Rupees 34,364, or 89½ per cent., were collected within the fasli. The balance of Rupees 3,804 was reduced by subsequent collections to Rupees 3,468 on 1st November 1874. Of this amount Rupees 358-8-2 are stated to be irrecoverable for the reasons given, and sanction is therefore accorded for writing that sum off the accounts as requested.

28. The financial condition of the estate during the year under notice is compared below with the result for the preceding fasli:—

	Fasli 1282. RS.	Fasli 1283. RS.
Opening balance	82,978	96,407
Receipts	29,391	38,987
Total...	1,12,369	1,35,394
Charges	15,962	20,994
Total...	96,407	1,14,400

	Fasli 1282.	Fasli 1283
Establishment and Saderward ...	1,995	1,655
Maramut Expenditure	2,048	2,825
Government Demand	8,416	9,302
Do. Commission	308	336
Maintenance and education of the Minor	1,550	4,175
Miscellaneous	1,644	2,700
Total...	15,961	20,993

29. The increased receipts are mainly due to more punctual collection of the revenue during Fasli 1283.

30. The charges have increased by Rupees 5,032 as particularized in the margin.

31. The increased outlay on irrigation works was incurred with reference to the requirements of the estate.

	Fasli 1282.	Fasli 1283.
* Peishcush	7,000	7,000
Quit-rent	...	334
Land-cess	1,317	1,968
Income-tax	99	...
Total...	8,416	9,302

32. The increase in the Government demand* is owing to the payment of quit-rent on Inams having been shown for the first time under this head, and to the larger payment of land-cess, probably on account of past years.

33. The increase under maintenance is due to the increased allowance sanctioned to the Minor and his step-mother, as also to the transfer to this head from Establishment charges of the pay of certain Peons in attendance on the Minor.

34. The increase under Miscellaneous disbursements is owing to the expenses, &c., incurred by the Minor for his trip to Vizagapatam during the vacation, to the erection of a house for the Minor at Purla Kimedy, and to payment of a larger premium during the year for the purchase of Government Securities.

35. Of the balance Rupees 96,000 are in Government Securities and Rupees 18,400 in cash. The Collector is requested to report whether any portion of the amount can be invested, and if so how much.

36. No debts are due by or to the estate.

37. The Minor Zemindar is now fourteen years old. The progress made by him in his studies was satisfactory. The Collector will observe from the Court's Proceedings, dated 19th November 1874, No. 3,323, that the purchase of a breech-loader for the Minor's use has been sanctioned. As a suitable gun was not procurable in Madras one will be procured from England.

38. Barwah.—The estate of Barwah as it heretofore existed was divided into two parts, Barwah and Peta. The latter was made over to Vasadevapadhi Khadanga, the sole member of the elder branch of the family, the former consisting of two villages being retained under the Court's management on behalf of the younger branch.

Court's Proceedings, dated 15th September 1875, No. 1,832.

39. The current demand was settled at Rupees 7,877, which, owing to the partial failure of early rains, is stated to be less than was anticipated.

40. The entire demand, current and arrears, amounted to Rupees 18,344, of which Rupees 18,005, or 98 per cent., was collected within the fasli. The balance of Rupees 339 was reduced by subsequent collections to Rupees 127 on 1st November last. This is satisfactory.

41. The financial condition of the estate during the year is compared below, with the result for the preceding fasli :—

	Fasli 1282.	Fasli 1283.
	Rs.	Rs.
Opening balance	21,748	12,268
Receipts	20,886	19,086
Total...	42,634	31,354
Charge	30,366	13,801
Balance...	12,268	17,553

42. The decrease in the receipts is due to the division of the estate.

43. The decrease in the charges is chiefly owing to the inclusion in last year's accounts of Rupees 16,999, which formed payments to Vasadevapadhi Khadanga for his share. Leaving this special charge out of consideration the charges of Fasli 1283 are Rupees 434 in excess of those for the preceding year as detailed in the margin.

	Fasli 1282.	Fasli 1283.
	Rs.	Rs.
1. Establishment and Saderward...	780	651
2. Maramut Expenditure	689	551
3. Government Demand	8,361	4,865
4. Do. Commission	119	108
5. Maintenance and Education of the Minors...	1,415	399
6. Payments of debts	458	...
7. Miscellaneous	1,345	7,326
Total...	13,367	13,801

	Rs.
1. Payment to Vasadevapadhi Khadanga for his share	1,699
2. Fees to Government Pleader	1,719
3. Marriage expenses	1,000
4. Repayment of guaranteed deposits made by renters	3,369
Total...	7,187

44. The decrease in Item 3 is due, as already observed, to the division of the old estate into two.

45. The large increase in Item 7 is due to the special charges noted in the margin having been incurred during the year under notice.

46. The other variations do not call for any remark.

47. The cash balance at the end of the year was Rupees 17,553, and the Collector will report whether any, and if so what portion of it can be invested in Government Securities.

48. A sum of Rupees 1,217 is due by the Chikati Zemindar. Measures should be taken to recover the amount as early as possible. The estate has no debts to pay.

49. The Minor Chendramampudli was seventeen years old at the end of the fasli. He was reading at the Onslow institution at Chetterpore, but was not doing well. The Court regret to receive so unfavorable an account of his general conduct.

50. Serroque.—The current demand was settled at Rupees 17,362 against Rupees 17,971* for the preceding Fasli. The decrease is mainly due to the unfavorable character of the early part of the season.

* This is inclusive of the portion of the rent which the Minor's mother had collected for Fasli 1282 before the estate came under the Court's management.

51. Out of the total demand of Rupees 21,969, Rupees 16,981, or 77 per cent., was collected within the year, and Rupees 251 remitted under the Court's Proceedings, dated 9th June 1874, No. 1,391. The balance was reduced by subsequent collections to Rupees 3,023, which is nearly 14 per cent. of the demand. Efforts should be made to reduce this balance still further.

52. The financial condition of the estate during the last two faslis is compared below :—

	Fasli 1282.	Fasli 1283.
	Rs.	Rs.
Opening balance	...	2,748
Receipts	3,761	17,036
Total...	3,761	19,784
Charges	1,013	14,604
Total...	2,748	5,180

53. The receipts and charges for Fasli 1282 relate only to six months of the year, and therefore a fair comparison cannot be instituted between the figures above quoted.

	Fasli 1282.	Fasli 1283.
	Rs.	Rs.
Establishment and Saderward	591	1,138
Maramut	...	460
Government Demand	82	12,407
Do. Commission	...	48
Other Miscellaneous disbursements ...	340	561
Total...	1,013	14,604

54. The details of charges are exhibited in the margin, and do not call for any special remark.

55. No portion of the cash balance could be invested, as the estate is involved in debt.

56. The debts outstanding at the end of Fasli 1283 amounted to Rupees 3,620, exclusive of certain law charges due to the Bank. The

Chikati Zemindar is stated to have paid up the debt and law charges. All arrears of Peishcush have been paid up, and the Court have only to repeat the instructions contained in paragraph 40 of their Proceedings, dated 9th June 1874, No. 1,391, in regard to the payment of debts, pending the result of the appeal to the Privy Council, preferred by the Bodagada Zemindar regarding his title to the estate.

57. The Minor Zemindar, twelve years old, was living with his natural father and guardian, the Chikati Zemindar. His general conduct and progress are favorably reported on.

(True Extract.)

(Signed) C. A. GALTON,
Acting Sub-Secretary.

To the Collector of Ganjam.
,, Inspector of Forests.

Exd. by J. W. Fischer and J. Tulloch.

1875.

Court of Wards,

MADRAS.

PROCEEDINGS, 20TH MAY 1875, No. 1,370.

Enclosure

Received

MAY.

No. 1,370.

Estates—in Ganjam District, under management of Court of Wards.—Report of Collector on the administration of— during Fasli 1283, reviewed with remarks, and sanction accorded to write certain irrecoverable arrears of the accounts. Report requested as to how much of the cash balance in favor of Jaintra and estates can be invested in Government Securities. Instructions issued on certain points in connection with the estates.

41

No. 1,687.

PROCEEDINGS OF THE COURT OF WARDS, dated 19th June 1875.

Read the following letter from H. ST. A. GOODRICH, Esq., Acting Collector of Vizagapatam, to J. GROSE, Esq., Secretary to the Court of Wards, dated 28th September 1874, No. 1,419 :—

I HAVE the honor to submit the report on the management of the minor estates of Rawadah, Salur and Meranghi in this district during Fasli 1283 (1873-74).

2. The following abstract shows the demand, collection and balance of each estate during the Fasli :—

Number.	Names of Estates.	Demand.			Collection.			Balance at the end of Fasli.	Subsequent collections.	Balance.
		Arrears.	Current.	Total.	Amount realized.	Remission.	Total.			
1	2	3	4	5	6	7	8	9	10	11
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1	Rawadah.	3,854 6 8	6,220 3 11	10,054 10 7	7,406 1 10	274 6 7	7,680 8 5	2,175 14 2	113 0 11	2,062 13 3
2	Salur ...	55,559 15 1	1,00,144 7 5	1,55,704 6 6	70,595 9 0	10,455 0 0	81,050 9 0	74,653 13 6	9,186 8 5	65,467 5 1
3	Meranghi.	3,891 0 8	42,952 9 2	46,843 9 10	31,050 0 0	.....	31,050 0 0	15,793 9 10	4,613 7 10	11,180 2 0
	Total...	63,285 6 5	1,49,317 4 6	2,12,602 10 11	1,09,051 10 10	10,729 6 7	1,19,781 1 5	92,623 5 6	13,913 1 2	78,710 4 4

3. Rawadah.—This estate consists of two Ryotwar and one Inam village, and has been under the management of Maddirala Kamojirow since November 1873, when the former Manager resigned. Maddirala Kamojirow's appointment was sanctioned by the Court in their Proceedings, dated 9th March 1874, No. 522.

4. The current demand amounted to Rupees 6,220-3-11, and the arrears to Rupees 3,834-6-8, making in all Rupees 10,054-10-7. Of this, Rupees 7,406-1-10 were collected within the year, and Rupees 113-0-11 subsequently in July. A remission of Rupees 278 was sanctioned in the Court's Proceedings, dated 13th August 1873, No. 5,115, but only Rupees 274-6-7 were granted, the difference, Rupees 3-9-5, having been realized and brought to account. The uncollected balance at the close of the Fasli is Rupees 2,062-13-3. Every endeavor will be made by the Manager to collect this balance as far as possible. It is still large, but is less than the balance at the close of the previous Fasli.

5. *Cash.*—

	Rs. A. P.
The opening balance at the beginning of the year was	661 12 9
The Revenue collections as shown above	7,406 1 10
Interest on Government Securities to end [illegible]ecember 1873 ...	60 12 0
Debts recovered	167 10 6
Miscellaneous (Sale-proceeds of certain old [illegible]almyra trees) ...	1 1 11
Making in all...	8,297 7 0

Adding to this the amount invested in Government Securities, the total assets of this estate are Rupees 10,997-7-0.

6. The charges in the year amount to Rupees 7,867-15-1 against Rupees 6,539-9-0 in the previous year, being an increase of Rupees 1,328-6-1 caused principally by arrears of peishcush remaining unliquidated at the end of last year having been paid in this. The net cash balance at the end of the year is Rupees 429-7-11. Invested capital Rupees 2,700. Particulars of which are given in Statement No. 4.

7. *Debts due to the Estate.*—At the beginning of the year the debts amounted to Rupees 4,391-8-8, of which Rupees 765-0-8 were struck off the books under the Court's sanction, dated 9th March 1874, No. 522, as irrecoverable, being barred by the Law of Limitation, leaving Rupees 3,626-8-0 outstanding. Interest accrued during the year on the remaining good debts Rupees 247-3-1, making in all Rupees 3,873-11-1; of this only Rupees 167-10-6 were collected during the year on Items Nos. 4, 13, 15, 16, 17, 18, 19, 20, 22, 23, 25, 28, 31, and 33 of the list marked A. Of the debts still outstanding, Rupees 2,239-8-2 are secured by usufructuary mortgages on lands, the rents realized from which are credited to Recoveries. No steps require therefore to be taken to recover the principal; Rupees 1,466-8-2 are unsecured, and suits have been filed for the recovery of the amount.

8. *Education.*—The Minor continues to attend the Anglo-Vernacular School at Vizagapatam. He is still in the second class. The nature of his studies are recorded in Statement No. 1. His sister, Nagiah, attends the Anglo-Vernacular Girls' School established by the late Mrs. G. L. Narsingarow, and managed by the

Sisters of St. Joseph's Convent. The curriculum of her study is given in Statement No. 1. The separate tutor sanctioned in Court's Proceedings, dated 28th May 1874, No. 3,529, to teach these children at home, has not been entertained as the funds of the estate could not afford the expenditure, and the Minor's father-in-law has very kindly undertaken to instruct the Minor himself out of school hours. The boy is sickly, and suffers from palpitation of the heart. He does not seem to be well taken care of, and is dirty. Native doctors have hitherto been attending him, but I have directed Mr. Lears, my Apothecary, to visit him some times.

9. SALUR.—This estate continued under the rent of Sri Jagannadha Sanyasiraz, Bahadur, for Rupees 83,822, the number of villages being the same, *viz.*, 162.

10. The total demand on Sanyasiraz for the Fasli is Rupees 1,55,704-6-6, and is comprised as follows:—

Current.

	Rs.	A.	P.
Rental	83,822	0	0
Forests	300	0	0
Quit-rent on enfranchised Inams	2,324	14	7
Land-cess	3,828	5	8
Assessment on resumed Inams, &c.	9,869	3	2
Total...	1,00,144	7	5

Arrears.

	Rs.	A.	P.
Rental	46,198	11	0
Forests	300	0	0
Quit-rent	2,326	11	5
Land-cess	978	1	9
Assessment on resumed Inams, &c.	5,756	6	11
Total...	55,559	15	1

	Rs.	A.	P.
Of this demand he paid within the Fasli	70,595	9	0
Subsequently within 31st July	9,186	8	5
Remitted under the Court's sanction, dated 3rd May 1873...	10,455	0	0
Total...	90,237	1	5

	Rs.	A.	P.
Balance due up to 31st July	65,467	5	1
Since the 31st July, the Renter has paid...	12,500	0	0
So that the balance up to date is	52,967	5	1

But of this, Rupees 11,354-8-0 is the amount of Kattubadies on Inams included in his rent, which the Renter has not been able to collect owing to the Kattubadi having been enhanced under Court's Proceedings, dated 29th September 1872, No. 4,731.

11. In the Budget of Fasli 1284, the above sum was deducted from the probable balance as it was believed to be irrecoverable. Deducting this sum, the amount for which the Renter is still answerable is Rupees 41,612-13-1. His plea for this large balance is the same as in the previous year, *i. e.*, failure of rains.

12. The explanation called for in the Court's review of his Budget, dated 29th July last, No. 1,994, paragraph 24, in reference to the Kattubadi Inam remissions, will be separately submitted.

13. The Minor will soon attain his majority, and the Renter, who is the uncle of the Minor and the eldest member of the undivided family, may therefore not be exerting himself properly in collecting his rents. I have sent for him to warn him that legal action will be taken against him at an early date if he does not pay up the balance due.

14. *Cash.*—The balance of cash on hand at the end of last year was Rupees 12,437-10-7, the collections of the year are Rupees 78,486-0-8, making a total of Rupees 90,923-11-3, particulars of which will be found in Statement No. 4.

15. *Charges.*—The charges amounted to Rupees 72,200-8-6, the details are given in Statement No. 5. Deducting this sum from the collections, the balance is Rupees 18,723-2-9.

16. *Debts.*—The liabilities amounted at the beginning of the Fasli to Rupees 1,10,339-13-10. During the year, Rupees 10,388-2-4 were paid off, leaving Rupees 99,951-11-6 still to be paid as per Statement B. This sum is due to persons, *viz.*:—

	Rs.	A.	P.
1. Bakka Butchanna	2	0	0
2. Gandharapu Ramaswami	42	8	0
3. Bobbili Rani, represented by A. Jagannayakulu	85,500	0	0
4. Sri Jagannadha Naraina Ramachendraraj Peda Baliar Simhulu, Bahadur	1,000	0	0
5. Syed Ali Sahib	296	12	0
6. Daminevi Ramiah	13,110	7	6
Total...	99,951	11	6

17. Items 1, 2, 4 and 5 will be paid off as soon as funds are available. The other Items Nos. 3 and 6 can only be liquidated by instalments according to the terms of the Bonds, as the creditors are not willing to receive a lump sum or to lower the rate of interest.

18. *Education.*—The Minor of Salûr has been prosecuting his studies at Vizianagarum High School during the past Fasli. No report has been received from the Inspector of Schools as to his progress, but the Head Master has furnished the information required, which is embodied in Statement No. 1.

By Mr. A. McC. Webster.—"I have examined the Minor twice, once in June and again a few days ago. He is a heavy listless boy, does not mix with his schoolfellows and is not fond of active exercises. He is reported to pose over his books, but as his mind has but little healthy exercise, his application has no beneficial results. I doubt very much whether he will be capable of taking charge of his estate when he comes of age. He knows but little of what is going on, and seems to be careless. He told me he was going to be married next March, and on my asking to whom, he said to a girl in Ganjam, but he did not know her name or to what family she belonged, and said in extenuation that his mother had arranged it all for him. I have asked H. H. the Maharajah of Vizianagarum to

try and instil in the young man a liking for field sports and active exercise, and he has kindly promised to do what he can."

19. MERANGHI.—This estate continued on rent to Sri Rambhadraraz under the authority conveyed in the Court's Proceedings, dated 9th December 1870, for the annual sum of Rupees 35,000, which has been raised to Rupees 37,500 from the current Fasli 1284, as per Court's Proceedings, dated 19th May 1874, No. 634. Including other items as shown in Statement No. 3, the gross demand for the year under review was Rupees 46,843-9-10, current and arrears.

Of this demand, Rupees 31,050 were collected within the year, and Rupees 4,613-7-10 subsequently within 31st July, leaving Rupees 11,180-2-0 outstanding; and I have called upon the Renter to pay the same at an early date.

20. *Cash.*—The cash on hand at the beginning of the year to the credit of the estate was Rupees 22,283-3-2. The collections, including debts recovered during the year, amounted to Rupees 36,954-4-0, making in all Rupees 59,237-7-2: the particulars are given in Statement No. 4.

21. No investments were made during the year from the cash on hand, as the punchayet for the division of the personal property sanctioned in Court's Proceedings, dated 13th May 1872, No. 762, was expected to give their decision at an early date. The decision has been given, but has been returned for reconsideration on one or two points, and will be received back very shortly, when it will be submitted to the Court of Wards. As Jogiraz was desirous to be married and wanted an advance to be given him out of his share of the property, I have advanced him Rupees 5,000. His share of the cash will amount to at least Rupees 20,000.

22. *Charges* amounted to Rupees 35,955-4-4 against Rupees 61,869-14-10 (less the cost of Government Securities) of the previous year, or a decrease of Rupees 3,014-10-10, which is chiefly owing to the large amount of premium, &c., paid on the purchase of certain Government Securities in Fasli 1282, which will be found debited under this head in the Statement No. 5 accompanying the report for Fasli 1282.

23. The guardian, Ramachendra Patrudu, is entrusted with the collections of the debts due to the estate. The balance outstanding at the beginning of the year was Rupees 1,19,789-10-7, subsequent interest Rupees 2,894-0-10, making in all Rupees 1,22,683-11-5.

24. Of this sum, the guardian collected Rupees 3,233-12-2 and remitted the same to the treasury within the year, together with Rupees 1,640-3-10 omitted to be sent by him to the treasury within the previous year as noticed in paragraph 24 of the Collector's Report, No. 1,606, dated 27th October, recorded in Court's Proceedings, dated 9th March last, No. 522.

25. The debts are to be divided between the parties to the division authorized by the Court of Wards, and when this is effected, measures will be taken for the collection of the debts falling to the Minor's share.

26. *Education.*—The Minor is now seven years of age and does not yet go to school, but is learning at home. He can read twenty pages of the Bala Botha, but cannot write. He is a very promising lad indeed, and if he lives, ought to turn out a clever man.

27. *Assets.*—The following is a list of the Government Securities belonging to the estate, which forms part of the personal property to be divided:—

No.	Description of the Loan.	Number of the Bond.	Date of the Bond.	Amount in Company's Rupees.	Remarks.
				Rs.	
1	4½ Per Cent. Loan of 1872, 7 years.	029302	16th Jan. 1872...	600	
2	Do....	029469	Do.	5,000	
3	Do....	029500	Do.	12,000	
4	4½ Per Cent. Loan of 1870, 15 years.	005800	15th July 1870...	600	
5	Do....	007317 000015	Do.	500	
6	5½ Per Cent. Loan of 1859-60.	021400 ct.7176	31st May 1859...	500	
7	Do....	018276	Do.	5,000	
8	Do....	016683 016248	Do.	1,000	
9	Do....	021680 30090	Do.	1,000	
10	Do....	009290 ct.6481	Do.	2,000	
11	Do....	031743 18119	Do.	1,000	
12	Do....	031744 5881	Do.	2,000	
13	Do....	031745 29906	Do.	1,500	
14	Do....	031746 30450	Do.	2,500	
15	Do....	029744 24184	Do.	3,000	
16	Do....	018509 33547	Do.	1,000	
17	Do....	029191 10569	Do.	500	
18	Do....	007194 29072	Do.	800	
19	4 Per Cent. Loan of 1854-55.	00603 5383	30th June 1854...	15,000	
20	Do....	00604 5382	Do.	15,000	
21	Do....	012882 002605	Do.	15,000	In the Civil Court of Vizagapatam as security in Suit No. 157 of 1868 of the Civil Court's file.
			Total...	85,000	

ENCLOSURES Nos. 1 to 8.—Statements.

Rawadah, Salur and Meranghi.

As in Fasli 1282, there were three estates under the management of the Court of Wards during Fasli 1283. Of these, Rawadah was under the direct management of the Court's Agent, the other two estates continuing to be managed as in

the preceding year by the uncles of the minor proprietors to whom they have been leased out.

	Acres.	Assessment.	Jodi.	Miscellaneous.	Total.
		Rs.	Rs.	Rs.	Rs.
Fasli 1282	774	5,523	111	677	6,311
,, 1283	774	5,523	111	586	6,220

2. RAWADAH.—The current demand including Miscellaneous revenue was settled at Rupees 6,220, which is slightly below that of the preceding Fasli.

3. The entire demand, current and arrears, amounted to Rupees 10,054, of which Rupees 7,406 or nearly 74 per cent. was collected within the year, and Rupees 274 were remitted, leaving at the end of the year a balance of Rupees 2,374 (not 2,176 as incorrectly entered in Statement No. 3). This was reduced by subsequent collections to Rupees 2,261.

Court's Proceedings, dated 13th August 1873, No. 5,115.

4. The financial condition of the estate during Fasli 1283 is compared below with the results of the preceding year :—

	Fasli 1282.	Fasli 1283.
	Rs.	Rs.
Opening balance	2,797	3,362
Receipts	7,104	7,696
Total...	9,901	11,058
Charges...	6,539	7,868
Balance...	3,362	3,190

The Court's figures throughout include the transactions of the second half-year at Madras, which have not been taken into account by the Collector: hence the difference between them.

	Fasli 1283.	Fasli 1282.
	Rs.	Rs.
1. Establishment and Saderward.	308	199
2. Maramut	300	200
3. Peishcush	5,152	3,846
4. Assessment and Road-cess ...	386	190
5. Government commission ...	98	102
6. Maintenance and Education...	600	650
7. Allowance for other Members	26	26
8. Payment of debts...	584	...
9. Miscellaneous	414	1,326
Total...	7,868	6,539

5. The increased receipts are mainly due to more punctual realization of the current demand during the year under notice.

6. The charges were Rupees 1,329 in excess of those of the preceding year as detailed in the margin.

7. The increase under Items 1, 3 and 4 is due chiefly to payment of arrears in Fasli 1283. The decrease under Item 9 is owing to a sum of Rupees 1,125 having been specially expended in Fasli 1282 for the minor proprietor's marriage, in accordance with the sanction of the Court of Wards contained in their Proceedings, dated 13th April 1872, No. 2,700. The other variations call for no notice.

	Rs.
* Company's paper	2,700
Cash	490
Total...	3,190

NOTE.—These figures do not tally with the Collector's, for the reason already given.

8. Deducting charges there remained a balance of Rupees 3,190* in favor of the estate at the end of the year.

9. The debts due to the estate at the commencement of the year amounted to Rupees 4,391, of which Rupees 765 were struck off as irrecoverable under the sanction of the Court accorded in their Proceedings, dated 9th March 1874, No. 522. The remainder with subsequent interest up to the close of the Fasli amounted to Rupees 3,874, of which only Rupees 168 were collected during the year, leaving an unliquidated balance of Rupees 3,706. Of this, Rupees 2,240 are secured by usufructuary mortgages on lands, the rents realized from the hypothecated lands being credited to Recoveries. For the recovery of the remaining debts suits have been filed.

10. The Court observe that in the special statement of debts submitted by the Collector, the total of the details given amounts to Rupees 3,498 and not Rupees 3,706 as entered therein, and in the Enclosure B. to Statement No. 4. This should be explained.

11. No debts are due by the estate.

12. The Minor was twelve years and eight months old at the end of the Fasli under review. He continued to attend the Anglo-Vernacular School at Vizagapatam, and his sister was reading in the Anglo-Vernacular Girls' School established in the town. The Collector does not notice the progress of the Minors in their studies. The omission should now be supplied. The separate tutor sanctioned in the Court's Proceedings, dated 28th May 1874, No. 3,529, was not entertained, as the Estate Funds were insufficient and as the Minor's father-in-law undertook to assist him in his studies. The Court regret to receive an unfavorable account of the Minor's health. The Collector has directed his Apothecary to visit the Minor occasionally. The Collector also says : "The Minor does not seem to be well taken care of, and is dirty." The Collector has already been* requested to take measures to remedy this unsatisfactory state of affairs.

* *Vide* Proceedings of the Court of Wards, dated 9th April 1875, No. 868.

13. SALUR.—The current demand of this estate was fixed at Rupees 1,00,144, or Rupees 4,513 in excess of the demand for Fasli 1282. The cause of the increase, however, is not explained by the Collector. He is requested to supply the omission.

	Rental.	Miscellaneous.	Total.
	Rs.	Rs.	Rs.
Fasli 1282...	83,822	11,809	95,631
,, 1283...	83,822	16,322	1,00,144

14. The total demand, current and arrears, amounted to Rupees 1,55,704, of which Rs. 70,596 or about 46 per cent. was collected within the year, and Rs. 10,455 written off under the Court's Proceedings, dated 3rd May 1873. The balance of Rupees 74,653 was reduced by subsequent collections to Rupees 52,967, of which Rupees 11,354 form the amount of Kattubadi on Inams included in the rental, but which the Renter has not been able to collect owing to the Kattubadi having

been enhanced by the Court in their Proceedings, dated 29th September 1871, No. 4,173. Deducting this amount, the Renter is still answerable for Rupees 41,613 or 26 per cent. of the demand. A separate report regarding the difficulties of the Renter has been submitted by the Collector since the date of the letter recorded at the head of these Proceedings, and has been disposed of in the Court's Proceedings, dated 25th February 1875, No. 456. The Collector must use his best endeavors to collect the outstanding arrears.

15. The financial condition of the estate during Fasli 1283 is compared below with the results for the preceding Fasli.

	Fasli 1282.	Fasli 1283.
	Rs.	Rs.
Opening Balance	9,016	12,438
Receipts	83,045	78,486
Total ...	92,061	90,924
Charges ...	79,623	72,201
Balance ...	12,438	18,723

16. The decrease in the receipts is chiefly due to less punctual realization of the current demand during the year under report.

	Fasli 1282.	Fasli 1283.
	Rs.	Rs.
1. Establishment	947	360
2. Peishcush	34,941	35,947
3. Assessment and Road-cess ...	7,644	4,766
4. Government commission ...	1,110	974
5. Maintenance	4,800	4,800
6. Allowance for other Members	15,114	12,138
7. Payment of debts	12,851	10,888
8. Miscellaneous	2,216	2,828
Total...	79,623	72,201

17. The charges were Rupees 7,422 less than in Fasli 1282, as particularized in the margin.

18. The decrease under Item 1 is due to the charges of Fasli 1282 having included the cost of the temporary establishment sanctioned in the Court's Proceedings, dated 7th May 1872, No. 730, for the settlement of the Salur Inams and other alienations.

19. The decrease under Item 3 is not explained. The Collector is requested to supply the omission.

20. The decrease under Item 6 is due to payment of arrears in Fasli 1282.

21. The other variations call for no remarks.

22. Deducting expenditure, the balance left at the close of the Fasli was Rupees 18,723.

23. No debts are due to the estate.

24. The debts due by the estate at the commencement of the Fasli were Rupees 1,10,340, of which Rupees 10,388 were cleared within the year, leaving an unpaid balance of Rupees 99,952* at the end of the year. The amounts due to Nos. 1, 2, 4 and 5 are small and will be paid off, the Collector states, as soon as funds are available. The other debts will be cleared off by instalments according to the terms of Bonds.

	Rs.
1. Bakka Butchanna	2
2. Gandharapu Ramasawmy	43
3. Bobbili Ranee	85,500
4. Sri Jagannadha Raz	1,000
5. Syed Ali Sahib	297
6. Damineyi Ramiah	13,110
Total...	*99,952

25. The Minor Zemindar was studying in the Vizagapatam High School, and is reported to be well behaved. The late Collector, Mr. A. McC. Webster, recorded his opinion that the Minor was a heavy listless boy and not fond of active exercise. The Collector will be requested to take an early opportunity of seeing the lad and endeavoring to rouse him to more mental and physical activity. The Court have not received any report from the Inspector of Schools of the Division regarding the Minor's progress in study. The Director of Public Instruction will be requested to send a copy of the report, if it has been received.

26. Meranghi.—This estate continued on rent to Sri Ramabhadraraz for Rupees 35,000. Including sundry items, the current demand was settled at Rupees 42,953 against Rupees 42,356 for Fasli 1282. The increase is small and does not call for remark.

27. The total demand, current and arrears, amounted to Rupees 46,844, of which Rupees 31,050 or 66 per cent. was collected within the year and Rupees 4,613 subsequently within July. The Renter, it is observed, has been called upon to pay the balance at an early date.

28. The subjoined table shows the financial condition of the estate during Fasli 1283, in comparison with the results of the preceding year :—

	Fasli 1282.	Fasli 1283.
	Rs.	Rs.
Opening balance	82,016	92,783
Receipts	49,737	43,407
Total...	1,31,753	1,36,190
Charges	38,970	38,458
Balance...	92,783	97,732

29. The decrease in the receipts is due to less punctual realization of the revenue during the year under notice.

	Fasli 1282.	Fasli 1283.
	Rs.	Rs.
Establishment	600	600
Maramut	.....	363
Peishcush	18,477	18,477
Assessment and Road-cess ...	3,868	3,726
Government commission ...	603	494
Maintenance	7,260	7,260
Allowance for other Members.	1,800	1,800
Payment of debts	.....	.....
Miscellaneous	6,362	5,738
Total...	38,970	38,458

30. The charges have slightly decreased as shown in the margin. None of the items call for any particular remark.

31. No investments were made during the year from the cash in hand, a[illegible] punchayet for the division of the [illegible]al property was expected to give its decision at an early date. The decision has been submitted to the Court in a separate letter, which will be disposed of shortly.

32. No debts are due by the estate. A sum of Rupees 1,22,684 was due to it, of which only Rupees 3,234 appear to have been collected during the year. The Collector states that measures will be taken for the collection of the debts falling to the Minor's share when the personal property is divided among the several sharers, but there does not appear to be any good reason why the recovery of the sums due should be deferred till then.

33. The Court observe that in Enclosure B. to Statement No. 4, the debts due are given as Rupees 1,19,303, but in the special statement of debts submitted, the amount is entered as Rupees 1,19,450. Moreover, the details of the sums given on the latter give a total of Rupees 1,22,779, and not 1,19,450. These discrepancies should be explained.

34. The Minor, who was seven years old, is stated to be a promising lad. He was reading Telugu at home, not being old enough to attend school.

(A true Copy and Extract.)

(Signed) C. A. GALTON,
Acting Sub-Secretary.

To the Collector of Vizagapatam.
,, the Director of Public Instruction.

Exd. W. H. French.

Received

1875.

Court of Wards,

MADRAS.

PROCEEDINGS, 10TH JUNE 1875, No. 1,687.

JUNE.
No. 1,687.

Estates—under charge of Court of Wards, in Vizagapatam District.—Report of Collector on the administration of—during Fasli 1283, reviewed with remarks, and Collector requested to explain certain points in connection with the subject. Director of Public Instruction to send a copy of Report of Inspector of Schools on the progress made by Salur Minor in his studies.

No. 635.

PROCEEDINGS OF THE COURT OF WARDS, dated 17th March 1875.

Read the following letter from W. S. FOSTER, Esq., Acting Collector of the Godavery District, to J. GROSE, Esq., Secretary to the Court of Wards, dated Cocanada, 12th September 1874, No. 331 :—

I HAVE the honor to forward my report on the settlement of the estates under management of the Court in this district for Fasli 1283 (A.D. 1873-74), together with the usual statements.

2. SETTLEMENT.—Kapileswarapurm and Kesenakurru Estates were settled by the late Sub-Collector, Mr. Horsfall, and Nallamillipad by the late Head Assistant Collector, Mr. Pearse.

3. SEASON.—The season was on the whole favorable. In Kapileswarapuram, the early dry crops suffered a little from want of seasonable rains. The later dry crops yielded excellently. The same may be said of the Kesenakurru Estate as regards dry crops. Some wet lands in Kesenakurru and Tillakuppa could not be cultivated from want of rain in time, and owing to the non-repair of the Godavery embankment. The yield of the cultivated land was moderate. In Nallamillipad, cultivation was carried on to the usual extent. The village is wholly dry.

4. STATEMENT No. 1.—This statement shows the mode of settlement. Nallamillipad continues under joint-renting system, the Ryotwar system being in force in the two other estates.

5. STATEMENT No. 2.—The following is an abstract of Statement No. 2 as compared with the previous year. It shows the settlement and revenue demand :—

Estates.	Items.	Fasli 1282.		Fasli 1283.		Increase in Assessment.	Decrease in Assessment.
		Extent.	Assessment.	Extent.	Assessment.		
		ACRES.	RS.	ACRES.	RS.	RS.	RS.
Nallamillipad ...	Dry	98	544	98	532	...	12
	Deduct remission, yearly allowances to Village Officers	...	14	...	14	...	...
	Remainder	...	530	...	518	...	12
	Add Miscellaneous Items ...	...	302	...	313	11	...
	Total ...	...	832	...	831	...	1
Kapileswarapuram and Kesenakurru Estates	Dry	3,467	24,026	3,436	23,141	...	885
	Wet	1,305	3,523	1,320	3,383	...	140
	Total...	4,772	27,549	4,756	26,524	...	1,025
	Deduct Remission	...	3,238	...	1,440	...	1,798
	Remainder	...	24,311	...	25,084	773	...
	Add Miscellaneous Items...	...	7,775	...	9,297	1,522	...
	Total ...	...	32,086	...	34,381	2,295	...

6. NALLAMILLIPAD.—The decrease under "Dry" is owing to reduced rents having been obtained. The increase under Miscellaneous Items is the result of

increase in rents of the land held by the Proprietrix in Kovur, a Government village, and the decrease in the local and village-cesses. The local cess has been charged at only 4½ Pies in the Rupee instead of at 9 Pies as in Fasli 1282, and no village-cess could be legally collected from the under-tenant in Kovur.

7. KAPILESWARAPURAM AND KESENAKURRU.—The decrease under "Dry" and "Wet" is due chiefly to the reduced amount of assessment of lands owing to the non-repair of the Godavery embankment. The decrease under "Dry" is partly due also to the low rents obtained for some Godavery islands covered by sand.

8. The increase in the Miscellaneous items is as follows :—

Items.	Fasli 1282.	Fasli 1283.	Increase.	Decrease.
			Rs.	Rs.
Assessment of Home Farm-lands of the Proprietrix ...	1,783	1,696	...	87
Do. of Lunkas	3,400	4,855	1,455	...
Do. of Inams (personal) of the Minor Proprietrix.	395	463	68	...
Do. do. mortgaged to the Minor	21	18	...	3
Local Cess...	931	1,136	205	...
Jodi on Shrotriem and Service Inams	1,068	1,074	6	...
Assessment on lands held by Proprietrix on grant tenure.	177	55	...	122
	7,775	9,297	1,734	212
			212	
Net Increase ...			1,522	

The increase in the rents of the lunka land is due to the high price of tobacco at the time the lunka was rented out. The increase in local cess is owing to some subsequent Inams which have not been charged with road-cess in previous years having been brought to account. The fluctuations under other heads may be attributed to natural causes.

9. REMISSIONS.—The remissions in Kesenakurru and Kapileswarapuram Estates amount to Rupees 1,676-5-1 under Ryotwar. Of this, Rupees 230-10-6 have been refunded in cash (*Vide* Court's Proceedings, dated 3rd June 1874, No. 210), and Rupees 5-3-0 have yet to be refunded; the remainder, Rupees 1,440-7-7, having been deducted from the demand as follows :—

		Rs.	A.	P.
No. 1.	For wet lands left waste...	1,238	14	4
,, 2.	For lands washed away by the river	77	15	11
,, 3.	Remissions spoken of in my report on the settlement of Fasli 1282, paragraphs 5 and 6	343	4	1
,, 4.	Dry lands left waste in Kapileswarapuram	16	2	9
		1,676	5	1
,, 5.	Lands left waste under Miscellaneous...	256	10	0
	Total ...	1,932	15	1

(*a*.) Nos. 1 and 5.—Rupees 1,495-8-4 have been remitted on 825 acres of wet land left waste, owing chiefly to the non-repair of the embankment in Tillakuppa and Kesenakurru in the Kesenakurru Estate.

(*b*) No. 4 is remission granted on dry lands covered by saline deposits. Rupees 5-3-0 had been collected before the remission was granted, and I have now issued orders to refund the amount in cash.

(*c*.) There has been no remission in the Nallamillipad Estate.

10. STATEMENT No. 3.—This statement exhibits the demand, collection and balance of revenue, arrear and current. The following is an abstract of it :—

Estates.	Items.	Arrear.	Current.	Total.
		Rs. A. P.	Rs. A. P.	Rs. A. P.
Nallamillipad	Demand	76 2 9	831 2 1	907 4 10
	Collection ...	75 2 1	819 10 9	894 12 10
	Balance	1 0 8	11 7 4	12 8 0
Kapileswarapuram ...	Demand... ...	10,216 15 3	34,380 13 0	44,597 12 3
and Kesenakurru.... ...	Collections ...	9,287 1 8	29,193 8 9	38,480 10 5
	Remission ..	128 3 6	... ...	128 3 6
	Total...	9,415 5 2	29,193 8 9	38,608 13 11
	Balance...	801 10 1	5,187 4 3	5,988 14 4

There is an arrear balance of Rupees 1-0-8 in Nallamillipad, and in the two other estates, the balance at the beginning of the Fasli was Rupees 10,216-15-3. Rupees 9,287-1-8 were collected during the year, and Rupees 128-3-6 remitted under the Court's Proceedings of the 4th December 1873, No. 2,466, leaving a balance of Rupees 801-10-1 ; of this, Rupees 299-2-8 belong to Kapileswarapuram. Suits have been filed to recover about half of it. The remainder also is recoverable. Rupees 502-7-5 are outstanding against Kesenakurru ; Rupees 58-15-1 being recoverable, Rupees 99-7-8 doubtful, and Rupees 344-0-8 irrecoverable.

11. Of the doubtful balance of Rupees 99-7-8, Rupees 87-7-8 is the assessment of lands claimed as rent free. The suit filed for the recovery of the assessment was dismissed by the District Munsif as right to land was disputed. Inquiry is being made whether the right to land can be established. The remaining balance is kattubadi on Inams said to have been relinquished. Pending inquiry, it has been classed doubtful.

12. Rupees 344-0-8 are irrecoverable for the following reasons :—

	Rs.	A.	P.
Rupees 79-1-9 is the increase of assessment on certain lands in Kesenakurru claimed as having been given by a late proprietor on fixed assessment. A suit was filed under Act VIII. of 1865 for the recovery of the increased assessment, and judgment was given for the defaulter on the ground that the land was given on favorable assessment for *bonâ fide* improvements, and that the improvements have been executed.	79	1	9
Assessment for which suits were filed, but were dismissed	35	0	0
Assessment due by the Munsif of Tillakuppa for Fasli 1279. His pay for Fasli 1279, Rupees 10, was not given, and therefore this amount is irrecoverable.	10	0	0
Assessment due on lands alleged by holders as favorably assessed, but charged with full assessment by the Collector. The lands were soon afterwards relinquished	89	7	2
Difference of the full and favorable assessments on certain favorably assessed lands in Gadilunka. The holder of these lands filed a suit in the Civil Court against the enhancement of assessment and obtained a decree in his favor	28	10	4
Due by paupers who have only a little immoveable property, the value of which will not even cover the cost of suits	101	13	5
Total...	344	0	8

I therefore request sanction for writing off this amount from the accounts.

13. Of the current balance of Rupees 5,187-4-3, about Rupees 1,000 have since been collected, and the remainder is in course of realization.

14. Statement No. 4.—This statement shows the financial position of the estates.

The year opened with a balance of Rupees 804-9-0 in Nallamillipad, and the collection during the year amounts to Rupees 894-12-10, and from the total of Rupees 1,699-5-10, Rupees 697-3-3 were paid on account of peishcush and other items, and there is a balance of Rupees 1,002-2-7 in favor of the estate. The balance of the two other estates at the beginning of the year was Rupees 18,251-5-6, and the receipts during the year were Rupees 39,213-11-8, making a total of Rupees 57,465-1-2. Rupees 29,692-10-3 were spent, and the balance in hand was Rupees 27,772-6-11, after paying Rupees 1,980-12-2 in liquidation of debts. Of the balance, Rupees 10,000 were sent to the Court of Wards, of which Rupees 9,500 have been invested in Promissory Notes.

15. Enclosure A. to Statement No. 4.—*Debts due by the Estates of Kesenakurru and Kapileswarapuram.*—The debts at the beginning of the Fasli amounted to Rupees 7,001-4-0, and the interest accrued was Rupees 569-12-2, making a total of Rupees. 7,571-0-2. Of this, Rupees 1,989-12-2 were liquidated, and the remainder, Rupees 5,581-4-0, is due to Kakarlapudi Subbadrayya and others. The bond will shortly be redeemed according to the instructions of the Court of Wards contained in their Proceedings of the 2nd July 1874, No. 1,659.

There are no debts due by the Nallamillipad Estate.

16 Enclosure B. to Statement No. 4.—Rupees 168 are due to Kapileswarapuram Estate, and are leviable by an annual instalment of Rupees 12.

17. (*a.*)—Enclosure A. to Statement No. 5.—*Progress of Works.*—This statement shows the progress of the works in the estates. There are no irrigation works in the Nallamillipad Estate.

(*b.*)—A portion of the embankment which protects the lands of Kedarlanka and one other hamlet of Kapileswarapuram has been replaced at a cost of Rupees 140-11-5, as the river threatened to absorb it.

(*c.*)—Rupees 174-0-11 were spent in repairs to the old embankment which protects the village of Kapileswarapuram from inundation.

(*d.*)—Rupees 100 were sanctioned for emergent repairs to, and filling up cracks in, the recently repaired embankment in the Kesenakurru Estate. A sum of Rupees 58-5-0 was expended in the last rainy season, and the Manager has kept the remainder with him to meet the cost of any emergent repairs that may be required to the embankment during the present season.

18. The Government have sanctioned the repairs to the embankment of the river in the Kesenakurru Estate, which has formed the subject of a lengthy correspondence. The question whether any and what portion, if any, of the cost should be charged to the estates concerned has to be reconsidered with reference to this office letter of the 18th August 1874, No. 297.

19. Education of the Minor.—The Minor Proprietrix of Nallamillipad, Pasupuleti Jugunathamma, is able to read and write Telugu tolerably well. She could not prosecute her studies during the year, as already reported, owing to want of a female teacher. The other Minor, Balusu Ramalakshmama, is aged twelve years. She has made a fair progress during the year, as shown in the statement about education forwarded herewith. It would appear that she passed the Deputy Inspector's examination satisfactorily, and the Sub-Collector intends proposing the reward of a jewel or two.

20. Copy of the Sub-Collector's report is herewith forwarded.

From W. AUSTIN, Esq., Acting Sub-Collector, to W. S. Foster, Esq., Acting Collector of the Godavery District, dated Rajahmundry, 20th August 1874, No. 344.

I have the honor to submit my report on the settlement of the estates of Kapileswarapuram and Kesanakurru, under the management of the Court of Wards for Fasli 1283, together with the usual Statements Nos. 1 to 5.

2. The settlement of the two estates was made by Mr. J. G. Horsfall, late Sub-Collector.

3. Season.—The season was on the whole favorable in the year under report. In the Kapileswarapuram Estate, which consists of a single village and of only dry land, the early dry crops suffered a little from want of seasonable rains. The later dry crops, such as mustard, fenugreek, Bengal gram, horse gram, &c., yielded excellently. The second estate is composed of six villages containing both dry and wet lands. A portion of wet land in the villages of Kesanakurru and Tillakuppa was left waste owing to the rains being scanty at the commencement of the cultivation season, and to the non-repair of the Godavery embankment. Many of the wet lands were cultivated, and the yield was moderate. The above remarks regarding dry crops in the first-named estate equally apply to those of this estate.

4. Statement No. I.—This statement shows the mode of settlement, age, and education of the Minor. The villages of the two estates were held under individual puttas. The Minor Proprietrix, named Balusu Ramalakshmama, is twelve years old, and is receiving her education under a private tutor. She commenced her studies in May 1870. She has made a fair progress during the year. She has advanced as far as 122 pages in the Second Book of Lessons, repeats eighty two verses in Vemanasatakam, and writes in a large hand well.

The Deputy Inspector of Schools examined the Minor Proprietrix and reported as follows :—

"I selected several passages from the Telugu Second Reader which she could read sufficiently fluently. But there is a natural defect in her tone of voice which could not be mended, although the master tried his best to do so. I should pronounce that the results of my examination were very satisfactory, and that the master was taking pains to discharge his duties efficiently."

The Deputy Inspector recommends that the pay of the Master be raised from 10 to 15 Rupees, and that a reward of one or two jewels be given to the girl as already promised. I will submit a separate report on these two points shortly.

5. Statement No. II.—This statement and its Enclosure A. exhibit the settlement and revenue demand of the two estates. The following is an abstract of the same as compared with that of the preceding year :—

Estates.	Items.	Fasli 1282. Acres.	Fasli 1282. Assessment.	Fasli 1283. Acres.	Fasli 1283. Assessment.	Increase.	Decrease.
			Rs.		Rs.	Rs.	Rs.
Kapileswarapuram	Dry ...	1,953	15,410	1,944	15,091	...	319
Kesanakurru	Dry ...	1,514	8,616	1,492	8,050	...	566
	Wet ...	1,305	3,523	1,320	3,383	...	140
		2,819	12,139	2,812	11,433	...	706
Total...	Dry ..	3,467	24,026	3,436	23,141	...	885
	Wet ...	1,305	3,523	1,320	3,383	...	140
		4,772	27,549	4,756	26,524	...	1,025
Add Miscellaneous	...	...	8,296	...	*9,554	1,258	...
Total...	...	..	35,845	...	36,078	233	...
Deduct Remissions...	...	...	3,759	...	1,697	2,062	...
Net Demand ..	...	...	32,086	...	34,381	2,295	...

* Inclusive of remission.

The decrease in the dry assessment of the first-named estate is caused by some of the lunka lands having been sold for a less sum in the present Fasli than in the previous year, in consequence of their having been covered with sand. The decrease under the heads of Dry and Wet in the second-named estate is attributable to some of the lands having been leased out at low rates of assessment, in consequence of the non-repair of the Godavery embankment.

The increase under Miscellaneous is chiefly owing to the Serilunka of the Kapileswarapuram Estate having been sold for a much larger sum in the year under review, owing to the high price of tobacco in the latter part of Fasli 1282, when the lunka was sold for the year under report, and to the competition among the ryots.

6. The following memorandum shows the particulars of remissions in the two estates during the year under review :—

Estates.	Items.	Ryotwar.	Miscellaneous.	Total.
1	2	3	4	5
		RS. A. P.	RS. A. P.	RS. A. P.
Kesanakurru ...	For wet lands left waste	1,238 14 4	256 10 0	1,495 8 4
	For lands washed away by the Godavery	77 15 11	.....	77 15 11
	Remission granted in previous Faslis, but not deducted from the demand of those Faslis ...	343 4 1	.....	343 4 1
		1,660 2 4	256 10 0	1,916 12 4
	Deduct amount remitted in cash.	.....	.....	230 10 6
	Remainder deducted from the demand	.....	.....	1,686 1 10
Kapileswarapuram.	For dry lands left waste on account of "Chonda"	16 2 9	.....	16 2 9
	Deduct amount collected and consequently to be refunded in cash	.....	.....	5 3 0
	Remainder deducted from the demand	.....	.....	10 15 9
				1,932 15 1

KESANAKURRU ESTATE.—Rupees 1,495-8-4, being the assessment on 825 acres of wet land left waste in the villages of Kesanakurru and Tillakuppa, were remitted. This is owing chiefly to the non-repair of the Godavery embankment which protects the villages from inundation, and to the irrigation channels being out of order.

Rupees 77-15-11 were remitted, being the assessment on lands washed away by the river in the villages of Kesanakurru and Annampally.

As alluded to in paragraph 5 of the last year's report, Rupees 343-4-1 is the amount of remissions granted in previous Faslis, but not deducted from the demand of those Faslis, as the amount of remissions granted to certain ryots was larger than the uncollected balance of the demand.

Of this amount, Rupees 230-10-6 were* refunded in cash, as the ryots to whom it was due relinquished their holdings for the year under report, and the remainder, *viz.*, Rs. 112-9-7 have been deducted from the demand of the Fasli under review.

* Under the sanction of the Court of Wards conveyed in your letter, No. 210, dated 3rd June last.

KAPILESWARAPURAM ESTATE.—Rupees 16-2-9 were remitted on dry lands in Kapileswarapuram left waste, as the lands were impregnated with saline particles. The whole of this amount was not deducted from the year's demand, but only Rupees 10-15-9, as the difference, *viz.*, Rupees 5-3-0 was collected before the settlement. This sum of Rupees 5-3-0 should either be deducted from the next year's demand or refunded in cash. I prefer the latter course, as it avoids confusion in the accounts.

The above remissions were granted by Mr. Horsfall after careful inquiry.

7. STATEMENT No. III.—This statement exhibits the demand, collection and balance of the whole revenue, both arrear and current. The following is an abstract of the same :—

Estates.	Items.	Arrear.	Current.	Total.
1	2	3	4	5
		RS. A. P.	RS. A. P.	RS. A. P.
1. Kapileswarapuram...	Demand	6,965 0 8	21,843 7 3	28,808 7 11
	Collection	6,665 14 0	18,146 1 5	24,811 15 5
	Balance	299 2 8	3,697 5 10	3,996 8 6
2. Kesanakurru ...	Demand	3,251 14 7	12,537 5 9	15,789 4 4
	Collection	2,749 7 2	11,047 7 4	13,796 14 6
	Balance	502 7 5	1,489 14 5	1,992 5 10
Total ...	Demand	10,216 15 3	34,380 13 0	44,597 12 3
	Collection	9,415 5 2	29,193 8 9	38,608 13 11
	Balance	801 10 1	5,187 4 3	5,988 14 4

The balance at the beginning of the Fasli, on account of old arrears, was Rupees 10,216-15-3. Of this amount, Rupees 128-3-6 were written off the account under sanction of the Court of Wards conveyed in their Proceedings, dated 4th December 1873, No. 2,466, and Rupees 9,287-1-8 were collected within the Fasli. Thus a balance of Rupees 801-10-1 was left at the close of the Fasli. Of this amount, Rupees 299-2-8 are outstanding against the Kapileswarapuram Estate, and the remainder, *viz.*, Rupees 502-7-5, against the other. The whole of the balance against the former is recoverable, and for the realization of about half of it, suits have been filed. The balance against the Kesanakurru Estate is classed as follows :—

	RS. A. P.
Recoverable	58 15 1
Doubtful	178 9 5
Irrecoverable...	264 14 11
Total ...	502 7 5

The recoverable balance is too small to need comment.

Of the doubtful balance of Rupees 178-9-5, a sum of Rupees 79-1-9 is the increase of assessment on certain lands in Kesanakurru, claimed as having been given by a late proprietor on fixed assessment. A suit was filed under Act VIII. of 1865, and judgment was given in favor of the defaulter. Rupees 87-7-8 is the assessment on certain lands in Murumalla, claimed by their holders as rent free. The Manager filed a suit in the District Munsif's Court for the recovery of the arrear, but the Court dismissed the suit and ordered that the right of the Proprietrix to the lands should, in the first instance, be established by a regular suit. We are now making inquiries whether there is evidence to support a suit to establish the right to his land. Pending the result of the inquiry, the amount involved is classed Doubtful. Almost the whole of the remaining balance under this head is the "kattubadi" on certain Inam, the holder of which argues that he relinquished the Inam for and from Fasli 1281.

As regards the irrecoverable balance of Rupees 264-14-11, Rupees 35 is the assessm ent, the suits filed for the recovery of which have been dismissed.

Rupees 10 is the balance due for Fasli 1279 by the Munsif of Tillakuppa, who withheld payment on the ground that he was not paid for that Fasli, the ready-money emolument assigned to his post. It has been found that he is entitled to receive Rupees 10 on account of the emoluments, and has not been paid. Rupees 89-7-2 is the assessment for Fasli 1281 on certain lands alleged by those holders as favorably assessed, but charged with full assessment by the Collector in that Fasli. The lands were relinquished by their holders soon after the full assessment was charged. As no puttas and muchilkas were exchanged, the amount cannot be recovered. Rupees 28-10-4 is the difference of the full and favorable assessments on certain favorably assessed lands in Gadilanka. The holder of these lands filed a suit in the Civil Court against the enhancement of assessment, and obtained a decree in his favor.

And Rupees 101-13-5 is due by paupers who have no moveable property, but a little immoveable property which, if sold, would not even cover the costs of the suits.

For the reasons above described, I request that you will be good enough to obtain sanction for writing this sum (Rupees 264-14-11) off the accounts.

Of the balance of Rupees 5,187-4-3 on account of the current year's demand, about Rupees 1,0 0 were collected up to 20th July, and for the speedy realization of the remainder, measures have been adopted.

8. STATEMENT No. IV.—This statement shows the financial position of the estates. The funds of the estates at the commencement of the Fasli under review amounted to Rs. 18,251-5-6, and the receipts during the year were Rupees 39,203-8-3, making a total of Rupees 57,454-13-9. Deducting all charges of management, maintenance and education of the Minor, &c., there remains a balance of Rupees 29,719-9-0, of which Rupees 1,989-12-2 were paid in liquidation of debts. The closing balance amounts, therefore, to Rupees 27,729-12-10. Of this sum, Rupees 10,000 were sent to the Court of Wards for investment, and as it appears from your letter, No. 73, dated 3rd March last, that Government Promissory Notes at 4 per cent., aggregating Rupees 9,500, were purchased, the difference, *viz.*, Rupees 500, is included in the amount shown in Column 23 of Statement No. IV.

ENCLOSURE A., STATEMENT No. IV.—Rupees 7,001-4-0 were due by the estates at the commencement of the Fasli, and the interest accruing in the Fasli, together with that which accrued in previous Faslis, but was not included in the accounts of those Faslis, as the creditor did not claim it then, was Rupees 569-12-2, thus making a total of Rupees 7,571-0-2. Of this, Rupees 1,989-12-2 were liquidated, leaving a balance of Rupees 5,580-4-0. The whole of this is due to Kakarlapudi Subbadrayya and her sisters, under a bond, to redeem which the course pointed out by the Court of Wards in their Proceedings No. 1,659, dated 2nd ultimo will be followed.

ENCLOSURE B., STATEMENT IV.—The debt due to the estates amounts to Rupees 168. It is leviable by an annual instalment of Rupees 12.

STATEMENT No. V.—This statement exhibits the particulars of charges entered in Statement No. IV.

ENCLOSURE A., STATEMENT No. V.—This statement shows the progress of works in the estates.

A portion of the embankment which protects the lands of Kedarlanka and two other hamlets of Kapileswarapuram has been replaced at a cost of Rupees 140-11-5, as the river threatened to absorb it.

Rupees 174-0-11 were spent on repairs to the old embankment which protects the village of Kapileswarapuram from inundation.

Rupees 100 were sanctioned for emergent repairs to, and filling up cracks in, the recently repaired embankment in the Kesanakurru Estate. A sum of Rupees 58-5-0 was expended in the last rainy season, and the Manager has kept the remainder with him to meet the cost of any emergent repairs that may be required to the embankment during the present season.

STATEMENT REGARDING THE EDUCATION OF THE MINOR.—This statement is herewith forwarded.

(True Copy.)

(Signed) W. S. FOSTER,
Acting Collector.

ENCLOSURES Nos. 2 to 7.—Statements.

IN the foregoing letter the Collector reports on the management of the three estates marginally noted, which continued under the Court's charge during Fasli 1283.

Nallamillipad.
Kapileswarapuram.
Kesanakurru.

2. NALLAMILLIPAD.—This estate consisting of but one village was, as usual, leased out on the joint-rent system for Rupees 532, which is Rupees 12 less than the rent obtained in Fasli 1282.

3. The current demand including Miscellaneous items, however, was almost the same as that of Fasli 1282. In explaining a slight decrease under Local Cess, the Collector states that the cess was charged at 4½ Pies in the Rupee in Fasli 1283, instead of 9 Pies as in Fasli 1282. But the Court find that in Fasli 1282, also, the local cess was charged at 4½ Pies per Rupee. The Collector is requested to explain the matter.

	Revenue from Joint rent.	Miscellaneous Revenue.	Total.
Fasli 1282..	531	302	833
Fasli 1283...	518	313	831

Paragraph 5 of Collector's letter recorded in Board's Proceedings, dated 4th December 1873, No. 2,468.

4. The total demand of the year inclusive of arrears (Rupees 76-2-9) amounted to Rupees 907-4-10; of this, Rupees 895 were collected within the year, leaving a small balance of Rupees 12.

5. The year under review opened with a cash balance of Rupees 804-9-0 to the credit of the estate, which added to current receipts raised the assets to Rupees 1,699.

6. The charges in Fasli 1283 amounted to Rupees 697 against Rupees 534 in Fasli 1282, as detailed below:—

	Fasli 1282	Fasli 1283
1. Peishcush	203	203
2. Assessment and refund of Road-cess...	28	190
3. Government Commission ...	11	11
4. Maintenance and Education ...	180	180
5. Allowance to other Members ..	110	110
6. Other Miscellaneous charges ..	2	3
Total ..	534	697

The increase under Item 2 is due to the assessment of Fasli 1282 having been paid in Fasli 1283, *vide* Collector's letter recorded in Board's Proceedings, dated 16th May 1874, No. 1,142.

The Court note that the assessment for Fasli 1283 was not paid within the Fasli; the Collector should explain why it cannot be paid within the year on account of which it is due.

7. The balance at the end of the Fasli under review was Rupees 1,002, the whole of which was with the Collector.

8. The estate has no debts to pay nor are any due to it.

9. The Proprietrix, who was 17 years old, did not prosecute her studies during the year for want of a female tutor. She is, however, reported to be able to read and write Telugu tolerably well.

10. KAPILESWARAPURAM AND KESANAKURRU.—These two estates belong to a widow aged 12 years.

11. The total extent under cultivation in Fasli 1283 was only slightly below that in the preceding year, but the decrease in the assessment was large owing to the non-repair of the Polaveram embankment and to the low rents obtained for some Godavery islands covered by sand. Orders having now been issued for carrying out the necessary repairs to the embankments, the Board hope that the revenue of the estate will improve.

	Extent.	Assessment Rs.
Fasli 1282 ...	4,772	27,549
Fasli 1283 ...	4,756	26,524
	16	1,025

12. Though the amount realized on cultivated lands was less, the revenue including Miscellaneous amounted to Rupees 34,381, showing an increase of Rupees 2,295 owing to a decrease in remissions during the year under review, and to an increase under Miscellaneous in the rents of lunka lands due to the high price of tobacco at the time they were rented out. In the item of Road-cess, also, there was an increase of Rupees 265, owing to its having been levied on certain Inams omitted in Fasli 1282.

13. The total demand for the year was Rupees 44,598, of which Rupees 38,481 were collected within the year, and Rupees 128 were remitted under the Court's Proceedings, dated 4th December 1873, No. 2,468, leaving a balance of Rupees 5,989. Of this, Rupees 802 were on account of arrears, and the Collector states that Rupees 458 of that amount are recoverable, and Rupees 344 irrecoverable for reasons explained in paragraph 12 of his report. The Court sanction the latter amount being written off the accounts. Of the current balance of Rupees 5,187, Rupees 1,000 are stated to have been subsequently collected.

	Rs.
Arrears	10,217
Current	34,381
Total...	44,598

14. At the commencement of Fasli 1282, there was a cash balance of Rupees 18,251-5-6 to the credit of the estate. Adding to this current receipts, *viz.*, Rupees 39,214, according to the accounts rendered by the Collector, and Rupees 190 being interest realized by the Court in the second-half of the Fasli and not taken into account by the Collector, the total amount at the close of the year came up to Rupees 57,655. The Collector is requested to correct his office copy of accounts by adding the interest (Rupees 190) above alluded to.

15. The charges during the year under report amounted to Rupees 30,167, inclusive of Rupees 474-8-8 on account of purchase of bonds omitted by the Collector, or Rupees 55 more than those of Fasli 1,282 as shown below:—

	Fasli 1282	Fasli 1283.	
1. Establishment	1,567	1,774	+ 207
2. Maramut	1,411	373	— 1,038
3. Peishcush	20,356	19,808	— 548
4. Assessment and Road-cess	1,238	1,511	+ 273
5. Government Commission	472	348	— 124
6. Maintenance and Education	868	845	— 23
7. Allowance for other Members	2,081	1,060	— 1,021
8. Payment of debts	845	1,990	+ 1,145
9. Miscellaneous	1,274	1,884	+ 610
10. Purchase of Bonds	0	474	+ 474
Total...	30,112	30,167	+ 55

The increase under Establishment appears to be partly due to the Manager of the estate having drawn his pay for the whole year; whereas in Fasli 1282, his pay was debited for ten months only, but no explanation has been afforded.

The decrease in the peishcush occurs in the amount paid on account of the Kapileswarapuram Estate. The Collector has not explained the cause of the decrease, and he will be requested to supply the omission.

The expenditure on Maramut works was very slight, perhaps owing to orders having been issued in the Public Works Department to adjust accounts of expenditure in connection with the Polaveram embankment hereafter.

The variations under Item 4 have not been explained. The Collector is requested invariably to afford explanation regarding any considerable variation between the charges of the year under review and that preceding it.

The decrease under Item 7 is due to payment of arrears having been exhibited in Fasli 1282.

The other variations call for no remark.

16. Deducting the charges, there remained a balance of Rupees 27,488 in favor of the estate as particularized in the margin. No portion of the cash balance was available for investment as funds required for the Polaveram embankment works, and the Court have received sanctioned an advance of Rupees 10,000 subject to adjustment hereafter.

	Rs
Bonds	9,500
Cash with Collector	17,772
,, with Court	216
Total ...	27,488

17. Rupees 1,989-12-2, on account of debts due by the estate, were liquidated during the year. The remainder, Rupees 5,581-4-0, due to Kakarlapudi Subbadrayya and others, will be shortly paid, and the bonds redeemed in accordance with the Court's instructions in their Proceedings, dated 2nd July 1874, No. 1,659.

18. Rupees 168 are due to the estate and recoverable by annual instalments of Rupees 12.

19. The Court are glad to hear that the Minor Proprietrix made fair progress in her studies. She has passed the Deputy Inspector's examination satisfactorily.

20. The Collector is requested to review the transactions of each estate under management separately in future.

(True Copies and Extract.)

(Signed) C. A. GALTON,
Acting Sub-Secretary.

To the Collector of Godavery.

Exd. W. H. French.

1875.

Court of Wards,

MADRAS.

PROCEEDINGS 17th MARCH 1875, No. 635.

MARCH.
No. 635.

Estates—under management of Court of Wards, in Godavery District.—Collector's report on the administration of Nalamilipudi Kapileswarapuram and Kesanakurru Estates for Fasli 1,283, reviewed, and explanation called for in regard to certain points in connection with the report. Collector requested to review transactions of each estate separately in future.

No. 1,031.

PROCEEDINGS OF THE COURT OF WARDS, dated 26th April 1875.

Read the following letters:—

From G. VANSAGNEW, Esq., Collector of Nellore, to J. GROSE, Esq., Secretary to the Court of Wards, dated 14th December 1874, No. 2,973:—

I HAVE the honor to forward copy of the Acting Sub-Collector's letter, dated 1st instant, No. 817, reporting on the administration of the Chundi Estate for Fasli 1283.

2. The information required in column 14 of Statement No. 1 will be obtained from the Rev. J. Macmillan, and submitted at an early date.

3. I am calling on the Acting Sub-Collector to report further regarding the remissions referred to in paragraph 4, and the result will be submitted to the Court of Wards.

4. The Sub-Collector will also be requested to obtain from the Range Officer of the Public Works Department the account of expenditure incurred on the repairs of irrigations works.

ENCLOSURE No. 1.

From W. H. GLENNY, Esq., Acting Sub-Collector, to G. VANSAGNEW, Esq., Collector of Nellore, dated Ongole, 1st December 1874, No. 817.

I HAVE the honor to submit my report on the administration of the Chundi Estate, now under the management of the Court of Wards, for Fasli 1283, accompanied by accounts in the prescribed forms.

2. The estate consists of 47 villages; of these 23 are ryotwar, 11 rented, 3 shrotriem, and 2 jaghire. The remaining 8 are of a mixed tenure, *i. e.*, partly ryotwar and partly rented. The 2 jaghire villages granted by the late Zemindar to his brother and sister are as usual entered under inam villages in Statement No 1.

3. The fluctuations in the tenure of villages, which took place in the fasli, are shown below:—

	Fasli 1282.	Fasli 1283.
Ryotwar Villages	24	23
Rented Villages...	11	11
Mixed Tenure Villages	7	8
Inam Villages	5	5
Total...	47	47

The changes in the tenures arose from Rajavolupad, which, with its hamlets, was purely ryotwar in Fasli 1282, having become "mixed" in the fasli under report: the village itself was rented, and Reddipalem, its hamlet, became ryotwar.

4. The extent of cultivation in the ryotwar villages was Acres 14,958·86, bearing an assessment of Rupees 30,156-11-6, while in the previous fasli the extent was Acres 16,363·11; assessment Rupees 33,572-6-2. The falling off, amounting to Acres 1,402·25 and Rupees 3,415-10-8, is due partly to the reduction in the number of ryotwar villages, but mainly to the large amount of remission granted in the year. The amount shown as remissions is extravagant

and unprecedented, being about double the sum total of remissions granted in the three preceding faslis as particularized hereunder :—

	Fasli 1283.	Fasli 1282.	Fasli 1281.	Fasli 1280.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Remission	1,942 2 5	525 5 2	271 0 7	368 4 4

Enormous as is the total of remissions here entered, it is less by Rupees 407-11-2 than the total submitted by the manager. The difference I disallowed pending explanation as being *prima facie* of an entirely novel and inadmissible nature. I must say I see no justification of the largeness of the remissions. In the Kandukur Taluq in which the estate is situated the difference between the remissions of Faslis 1282 and 1283 was inconsiderable.

5. A comparative statement showing the extent of cultivation, &c., for Faslis 1282 and 1283 is herewith submitted.

6. From Statement No. 2 it will be seen that the ryotwar miscellaneous revenue is Rupees 11,296-6-5 against Rupees 11,536-8-9 of Fasli 1282 : decrease Rupees 240-2-4.

7. The village rents amounted to Rupees 11,658-12-0 against Rupees 9,336-4-0 in Fasli 1282. The increase of Rupees 2,322-8-0 is due to some hamlets of Cherukur and the village of Rajavolupad, which were ryotwar, having become rented in Fasli 1283.

8. Private cultivation at the expense of the estate is carried on in the villages of Chundi and Cherukur ; the value of the outturn, Rupees 1,575-15-4, as detailed hereunder, is included in Rupees 11,296-6-5 shown as miscellaneous revenue in column 13 of the Statement No. 2.

—	Chundi.		Cherukur.		Total.		—
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	
	P. T. M.	Rs. A. P.	P. T. M.	Rs. A. P.	P. T. M.	Rs. A. P.	Rs. A. P.
Sannavari	9 11 26	345 4 3	22 18 0	824 11 9	32 10 0	1,170 0 0	At 36 0 0 per putti.
Kesari	1 19 18	63 4 10	.....	.....	1 19 18	63 4 10	At 32 0 0 do.
Pottinallavadlu.	0 15 9¼	20 6 4	.....	.....	0 15 9¼	20 6 4	At 26 10 8 do.
Sajjalu	1 14 26	100 2 7	.....	.....	1 14 6	100 2 7	At 58 0 0 do.
Aruga	0 9 5¼	12 12 0	.....	.....	0 9 5¼	12 12 0	At 28 0 0 do.
Oil seeds	0 1 16	0 4 0	.....	.....	0 1 16	0 4 0	At 53 5 4 do.
Jonnalu	0 12 11	32 14 8	.....	.....	0 12 11	32 14 8	At 53 5 4 do.
Red gram	0 0 3½	0 5 0	.....	.....	0 0 3½	0 5 0	At 53 5 4 do.
Horse gram ...	0 7 5½	14 5 6	.....	.....	0 7 5½	14 5 6	At 40 0 0 do.
Ragi	3 5 2	117 1 9	1 3 19	40 10 8	4 7 21	157 12 5	At 36 0 0 do.
Total...	... ...	... ...	.....	.....	.....	1,575 15 4	

9. Amani cultivation is carried on in one village only, viz., Brahmanapalli, and to a very small extent. The revenue therefrom, amounting to Rupees 2-12-4, is particularized hereunder :—

	P. T. M.	Rs. A. P.	
Horse gram	0 0 12_{17}^{1}	0 12 1	at Rs. 40 per putti.
Jonnalu	0 0 24_{17}^{1}	2 0 3	at ,, 53-5-4 per putti.
	... ...	2 12 4	

10. The demand of Fasli 1283 is Rupees 55,353-0-11, and the collections within the fasli is Rupees 44,560-9-11. This shows a decrease in the demand to the extent of Rs. 1,447-6-10, and an increase of Rupees 1,033-8-9 in the collections as shown below :—

—	Fasli 1282.	Fasli 1283.	Increase.	Decrease.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Demand	56,800 7 9	55,353 0 11	... ...	1,447 6 10
Collections...	43,257 0 4	44,560 9 1	1,033 8 9	... ...

11. In the amount of collections within the fasli are included Rupees 448-8-6, sale proceeds of grain raised by private cultivation, and Rupees 2-12-4, sale proceeds of grain, which cover the share of the estate under Amani cultivation.

12. The demand on account of arrears at the beginning of Fasli 1283 was Rs. 25,761-8-7. In this amount is included Rupees 1,905-9-5,* the value of the outturn of produce by private cultivation at the expenses of the estate in Faslies 1281 and 1282 as shown in the margin. The collection on account of arrears within the Fasli is Rupees 5,365-7-2, which reduces the balance on account of arrears to Rupees 20,396-1-5. This sum, together with Rs. 10,792-7-10, the current balance, formed the balance at the close of the fasli.

	Rs. A. P.
* Fasli 1281	939 0 0
Fasli 1282	966 9 5
Total ...	1,905 9 5

Subsequent collections up to the 31st July reduced the balance to Rupees 29,181-5-8. The sums which make up this aggregate are as follows, and are compared with the amounts shown in the last report :—

—	Fasli 1274 to 1278.	Fasli 1279	Fasli 1280.	Fasli 1281.	Fasli 1282.	Fasli 1283.	Total.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
As exhibited in the last Report.	2,965 2 1	1,306 14 8	2,284 7 1	5,435 8 0	9,585 7 11	... ...	21,577 7 9
As it now stands ...	2,965 2 1	1,292 6 8	2,158 12 1	5,335 2 11	8,630 7 11	8,799 6 0	29,181 5 8

It will be observed from the above that collections on account both of previous faslis and the fasli under report were very unsatisfactory.

The manager now for the first time submits a statement of certain sums aggregating Rs. 7,708-9-11, and requests permission to write them off as irrecoverable. In this sum of Rupees 7,708-9-11 is included the value of the produce by private cultivation in Faslis 1281 and 1,282 amounting to Rupees 1,905-9-5, and Rupees 1,037-12-6, the sist and road-cess on lands under private cultivation of the estate. The produce by private cultivation, the manager reports, has been consumed and expended by the estate. This consumption and expenditure are unauthorized, and the manager is called upon for an explanation. I regret to say that this is far from being apparently the greatest irregularity disclosed by the statement. A separate report on this subject will be hereafter submitted.

13. The total receipts for the Fasli 1283 amount to Rupees 52,975-4-5, which includes the following sums :—

	Rs. A. P.
Recoveries on account of debts due to the estate	175 12 0
Recoveries on account of cattle sold, for which documents were taken from purchasers	239 8 0
Fines and stoppages of the private and public establishments in Fasli 1282 credited in the accounts in Fasli 1283 ...	229 0 0
Sale proceeds of the produce of the garden of the minors at Nellore	5 0 2
Interest on funded capital for fasli 1283. (This is not exact, but that was assumed to be the amount as promissory notes to the amount were purchased by the Court of Wards) ...	2,400 0 0
Total ...	3,049 4 2

It will be observed that there is an increase of Rupees 4,977-15-2 in the receipts.

14. The charges amount to Rupees 38,049-4-9, while the charges in the preceding fasli were Rupees 46,420-5-6. I must bring to notice the fact that the manager has, in the face of

repeated instructions to the contrary permitted the consumption and expenditure of grain raised on the home farm to the value of Rupees 580-5-0. The manager has been called upon for an explanation. However there is, upon the whole, a large decrease in the charges, which is due to the absence of exceptional charges, such as those for marriages, &c., incurred in the preceding fasli.

15. Debts due to the estate at the beginning of the fasli amounted to Rupees 2,736-6-9. This sum, with interest for the fasli, rose to Rupees 2,754-5-11. The collections on account of these debts is Rupees 175-12-0. Therefore the amount of debts outstanding at the close of the fasli was Rupees 2,578-9-11. Under this head is shown the amount of stamped documents executed for the value of cattle sold by purchasers thereof. This amount was Rupees 790-10-0, and the recoveries on this account is Rs. 239-8-0.

16. There is no debt due by the estate.

17. The details of charges are given in Statement No. 5 : the scale sanctioned by the Court of Wards in their Proceedings, No. 1,262, dated 11th July 1873, has been observed.

18. The financial condition of the estate is shown below :—

Balance at the credit of the estate at the close of Fasli 1282	52,229	3	5
Add receipts for Fasli 1283	52,975	4	5
Total ...	1,05,204	7	10
Deduct charges incurred in the fasli	38,049	4	9
Balance at the close of Fasli 1283	67,155	3	1

Of the above balance, *viz.*, Rupees 67,155-3-1, Rupees 42,400 have been invested in Government securities, Rupees 19,483-5-7 are in the Huzur Treasury at Nellore, Rs. 1,833-12-4 with the manager, Rupees 38-11-9 with the guardian at Nellore, Rupees 3,395-8-11 in the Kandukur Treasury, and Rupees 3-12-6 in the Sub-Collector's Office.

19. Repairs to the irrigation works of the estate are made under the supervision and control of the Public Works Department Officer in charge of the Northern Range. The amount spent on this account is not known, as the Range Officer has not submitted the accounts.

20. The usual report on the education of the male minors has not been received through your office.

(True Copy.)

(Signed) G. VANSAGNEW,
Collector.

ENCLOSURES Nos. 2 to 6.—Statements.

From G. VANSAGNEW, Esq., Collector of Nellore, to J. GROSE, Esq., Secretary to the Court of Wards, dated 21st December 1874, No. 20.

IN continuation of my letter, No. 2,973, dated 14th December 1874, I have the honor to forward Statement No. 1 with the remarks of the Reverend Mr. Macmillan in column 14.

ENCLOSURE No. 1.—Statement.

From W. H. GLENNY, Esq., Acting Sub-Collector, to G. VANSAGNEW, Esq., Collector of Nellore, dated Addanki, 21st January 1875, No. 21.

WITH reference to paragraph 4 of your letter, No. 2,973, of the 14th December, to the Secretary to the Court of Wards, forwarded to me with your foot-note, No. 2,974, of the same date, I have the honor to inform you that the Range Officer in charge of the Northern Range has reported in his letter, No. 579, of the 26th December, that the expenditure incurred in Fasli 1283 on irrigation works in the Chundi Estate was Rupees 1,405-0-1.

No. 339.

SUBMITTED to the Court of Wards for information.

NELLORE, (Signed) G. VANSAGNEW,
2nd February 1875. Collector.

THE only Estate under management in Nellore during Fasli 1283 was, as in the preceding year, the Chundi Zemindari.

2. The extent under cultivation and the revenue demand in ryotwar villages were less than in the previous year. The falling off is due partly to the transfer of a ryotwar village to rented and partly to the increased amount of remissions granted in the year under notice. The remissions in Fasli 1283 amounted to Rupees 1,942 against Rupees 525 in Fasli 1282 and Rupees 271 in Fasli 1281. The Sub-Collector states that the above-mentioned sum of Rupees 1,942 is exclusive of Rupees 407, the remission of which was recommended by the Manager, but disallowed by him pending explanation, and remarks that the remissions granted were too large. The Collector promises a further report on the subject, which the Court await.

	Extent.	Revenue Demand inclusive of Miscellaneous. Rs.
Fasli 1283	14,959	41,453
Fasli 1282	16,363	45,108
	1,404	3,655

3. The entire current demand of the Fasli inclusive of value of grain raised by private cultivation was also less than in the previous Fasli owing to the latter of the two causes above mentioned, *i.e.*, large remissions.

	Rs.
Fasli 1282	56,800
Fasli 1283	55,353

4. The arrears of preceding Faslis amounted to Rupees 25,761, which raised the total demand to Rupees 81,114, or Rupees 7,941 more than in Fasli 1282. This is due to the larger amount* of arrears which were outstanding at the beginning of Fasli 1283.

	Rs.
* Fasli 1282	16,392
Fasli 1283	25,761

5. Of the total demand, Rupees 49,926, or 61½ per cent., was collected within the year, leaving a balance of Rupees 31,188. The subsequent collections reduced the balance to Rupees 29,181. Last year the Court remarked on the unsatisfactory state of collections, and desired that the Manager should be called upon to furnish any explanation he might have to offer in regard to his remissness, but no explanation has yet been furnished, nor have the collections during the current year improved. The balance at the end of the Fasli was Rupees 29,181 against the balance of Rupees 21,577 at its commencement. The Collector is requested to report without delay why the Manager should not be removed from his post and another appointed in his stead, and to explain why no notice was taken of the Court's demand for an explanation.

6. With regard to the irrecoverable portion of the arrears, the Court await the promised special report on the subject.

7. The subjoined table shows the financial condition of the Estate in Fasli 1283 compared with that in the preceding year.

	Fasli 1282. Rs.	Fasli 1283. Rs.
Opening Balance	50,652	54,612
Receipts	50,380	52,223
Total ...	1,01,032	1,06,835
Charges	46,420	38,675
Closing Balance	54,612	68,160

Arrear Collections.

	Rs.
Fasli 1282	4,155
Fasli 1283	5,635

	Fasli 1282. Rs.	Fasli 1283. Rs.
1. Establishment and Saderward	6,524	5,402
2. Maramut	79	128
3. Fixed Peishcush	18,000	18,000
4. Assessment and Road-cess...	9,089	6,361
5. Government Commission.	...	...
6. Maintenance and Education of the Minors ...	2,740	2,978
7. Allowance for other members.	2,040	1,860
8. Miscellaneous...	7,948	3,427
9. Cost of Watch and Earrings	...	519
Total ...	46,420	38,675

8. The increased receipts are mainly owing to larger collection of arrears during the year under notice.

9. There was a decrease of 7,746 Rupees in the charges as detailed in the margin.

10. The decrease in the cost of establishment is not explained. The omission should be supplied. The Collector is requested also to submit a list, showing the existing establishment quoting the authority for entertainment in each case.

11. The large decrease under item 4 appears to be due to payment of arrears of road-cess and quit-rent for Fasli 1281 in Fasli 1282.

12. No commission has been paid to Government, either in Fasli 1282 or in Fasli 1283, for their management of the estate. This should be explained.

13. The increase of Rupees 238 under item 6 is left unexplained. The Collector will supply the omission.

14. The decrease under allowance to other members is small.

15. The large decrease under item 8 is due to a sum of Rupees 4,250 having been specially incurred in Fasli 1282 on account of certain marriage ceremonies.

16. Of the balance of Rupees 68,160, Rupees 42,400 were in Government securities and the rest in cash.* The Collector will be requested to state how much of the amount in his hands can be invested in Government paper. The Collector has not included in his financial statement the receipts and charges by the Court of Wards as per their account current forwarded with the Court's Proceedings noted in the margin. He will be requested to report why the figures were not taken into account.

	Rs.
* With the Court	1,005
Do. Collector	24,755
Total ...	25,760

Proceedings, dated 24th August 1874, No. 2,366.
,, dated 2nd February ,, ,, 185.

17. The debts due at the beginning of Fasli 1283 amounted to Rupees 3,527, which, with interest up to the close of the fasli, came to Rupees 3,545. Of this only Rupees 415 were collected within the year. This is not satisfactory, and the cause of the delay should be explained.

18. No debts are due by the Estate.

19. The minor and his brother were reading in the third class of the Free Church Mission School at Nellore. The elder boy failed entirely in English whilst the younger did fairly well. Neither of them succeeded in Telugu. The elder boy is reported to take no interest in any of his lessons. The younger, however, is stated to be diligent and attentive.

20. From the third letter recorded above, it appears that Rupees 1,405 were spent on irrigation works in the estate, whereas Rupees 128 are entered as maramut expenditure in Statement No. 5. Probably the difference is the amount not yet paid, which will be adjusted in the accounts of Fasli 1284. The amount spent on public works during the year was small, but the Court have since sanctioned estimates amounting to Rupees 12,000, the whole of which, it is hoped, will be expended in Fasli 1284.

(True Copies and Extract.)

(Signed) C. A. GALTON,
Acting Sub-Secretary.

To the Collector of Nellore.

Exd. J. W. Fischer.

1875.

Court of Wards,

MADRAS.

Proceedings, 26th April 1875, No. 1,031

Received

Read

APRIL.

No. 1,031.

Chundi Estate—under management of Court of Wards, in Nellore District.—Report of Collector on the administration of—during Fasli 1283 reviewed, and report called for on certain points relative to the subject.

No. 106.

Proceedings of the Court of Wards, dated 19th January 1875.

Read the following letter from R. W. BARLOW, Esq., Collector of the Chingleput District, to J. GROSE, Esq., Secretary to the Court of Wards, dated Saidapet, 2nd December 1874, No. 681:—

I have the honor to submit my report for Fasli 1283, on the settlement of minor Estates, of which there are two* in this district belonging to the same proprietor.

* Irungaducotta and Lattur.

2. *Cultivation.*—The total extent of land cultivated this year was Acres 1,072, or Acres 105 less than last year. The decrease which occurs chiefly under the head Wet is due to an adverse season.

3. The demand was Rupees 5,692, or Rupees 1,830 more than that of the preceding fasli. This increase is, however, partly nominal, as a sum of Rupees 930, previously debited to the funds of the Estate on account of demarcation charges, has been since collected from the ryots and placed to the credit of the Minor. The real increase amounts to Rupees 900, due to a better outturn and higher prices this year.

4. At the end of last fasli, there was an outstanding balance of Rupees 2,018-12-1, which added to the beriz of the fasli under report, raises the total demand, current and arrears to Rupees 7,710-12-8. Of this, Rupees 2,629-13-0 were collected within the fasli, and Rupees 268-6-6 were written off the Accounts, under the sanction of the Court, conveyed in their Proceedings, dated 18th March last, No. 618; so the balance on the 1st July last was Rupees 4,812-9-2. Subsequent collections to the end of October reduced this to Rupees 1,500-15-4; of which Rupees 476-12-11 are demarcation charges still due by the ryots, and the remainder Rupees 1,024-2-5 is for land revenue. I have issued strict orders to the Manager, for speedy realization of these items.

5. The funds to the credit of the minor proprietor at the beginning of the fasli amounted to Rupees 19,094-0-11, including Government Securities as shown in the margin. The receipts of the year being added to the above sum, the total to the credit of the proprietor

	Rs.	A.	P.
Cash	5,494	0	11
Government paper	13,600	0	0
Total...	19,094	0	11

	Rs.	A.	P.
Establishment	304	0	0
Jody for Fasli 1283	314	5	4
Commission for Fasli 1282 ...	62	7	6
Maintenance allowance ...	840	0	0
Guardian's pay	300	0	0
Maramut	27	6	7
Demarcation and Survey Charges	581	10	0
Road Fund	715	5	0
Sundries	766	12	1
Total...	3,911	14	6

this year was Rupees 22,390-5-10. The charges of the year are as per margin, and show an increase of Rupees 386-12-0 due to the large amount debited to the Estate on account of Road Fund for Fasli 1279—1283.

6. Amongst the charges detailed in Statement No. 5, those named in the margin were incurred about the latter part of the fasli, in anticipation of the Court's sanction, which I request they will now accord.

7. The charges of the year, as detailed above, being deducted from the total amount to the credit of the Estate, the funds in hand on the 1st July last were Rupees 18,478-7-4. Of this Rupees 14,100 are invested in Government paper.

8. The general conduct of the Minor has been fair lately, but his progress, as regards his studies, very unsatisfactory; he is naturally dull, and his disinclination to apply seems to increase, as he knows that the time of his emancipation from control is gradually drawing near. He will attain his majority in April next, when the Estate will have to be handed over to him.

	Rs.	A.	P.
Amount paid on account of the annual ceremony of the late Thayarammal, the Minor's aunt.	30	0	0
Amount paid for the purchase of clothes for presentation to certain relatives of the Minor on the occasion of certain funeral ceremonies	12	0	0
Amount paid to meet charges of journey of the Minor and his mother to Nellore on a visit to certain relations	100	0	0
Amount expended for buying clothes for the Minor	65	0	0
Amount paid for the purchase of clothes, etc., for presentation to certain relations of the Minor who paid a visit to him in May last at Saidapet	60	0	0
Amount paid to a peon despatched to Streeperumadur to bring the Minor...	3	14	0
Total...	270	14	0

Enclosures Nos. 1 to 5.—Statements.

The Estates under management in the Chingleput District during Fasli 1283 were as in the preceding year, Irungaducotta and Lattur belonging to the same proprietor.

2. The extent brought under Settlement was 105 Acres less than in Fasli 1282. The current demand however including Miscellaneous Items was settled at Rupees 1,830 more than that of the preceding year, owing to (1) the inclusion in the demand of a sum of Rupees 930 which was previously debited to the fund of the Estate on account of demarcation charges, but now charged against the ryots; and (2) to a better harvest and higher prices this year.

3. The total demand, current and arrears, for Fasli 1283 was Rupees 7,711, of which Rupees 2,630 alone were collected within the fasli and Rupees 268 written off the Accounts under Court's Proceedings, dated 18th March 1874, No. 618. The balance was Rupees 4,813 or 62 per cent. of the demand. Subsequent collections however to the end of October reduced it to Rupees 1,501 or 19 per cent. of the demand. The Court regret to observe that there has been much slackness in the collections and that the cause is not explained by the Collector. He is requested to state how much of the demand of Fasli 1283 still remains to be collected. He must see that there are no arrears outstanding when the Estate is handed over to the proprietor on his majority in April next.

4. The balance in favor of the Estates at the beginning of the year was Rupees 19,094 inclusive of Government Securities. The total income of the year was Rupees 3,297 while the charges amounted to Rupees 3,912, leaving Rupees 18,479 to the credit of the Estate at the end of Fasli 1283.

	Rs.
Government Paper ...	14,100
Cash with Collector ...	3,651
Do. Court	728
Total...	18,479

5. The receipts were less than in Fasli 1282 owing apparently to the falling off in collections which has already been noticed in paragraph 3 *supra*.

6. The charges are detailed in the margin. The increase of Rupees 387 was due chiefly to payment during the year of arrears of Road Cess for Fasli 1279 to Fasli 1283.

	Fasli 1282. Rs.	Fasli 1283. Rs.
Establishment and Saderwarid.	361	304
Maramut	23	28
Peshcush	314	314
Assessment and Road Cess ...	104	715
Government Commission ...	56	63
Maintenance and education of the Minor	840	840
Allowances for other members of the family	23	...
Miscellaneous	1,804	1,648
Total...	3,525	3,912

7. The special charges amounting to Rupees 270-14-0 referred to in paragraph 6 of the Collector's letter as having been incurred in anticipation of the Court's sanction are passed.

8. Little or nothing has been expended on "Maramut."

9. It is desirable that the Cash balance be reduced to the minimum when the Estate is to be handed over. The Collector is requested to remit to this Office as much money as possible for investment in Government Securities.

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

11. The minor proprietor who is now more than 17 years old has not made satisfactory progress in his studies although his general conduct has been fair. He is stated to be naturally dull and apathetic. He will attain his majority in April next and the prospect of early emancipation from control is stated to make him more than ever disinclined to work.

(A true Copy and Extract.)

(Signed) H. E. STOKES,
Acting Sub-Secretary.

To the Collector of the Chingleput District.

Exd. G. A. Turton.

341
328
3651
4520

1875.

Court of Wards,

MADRAS.

PROCEEDINGS, 19TH JANUARY 1875, No. 106.

Encl.

Received

JANUARY.

No. 106.

Irungadwotta and Lattur Estates—under charge of Court of Wards, in Chingleput District.—Report of Collector on settlement and management of— in Fasli 1283, reviewed. Collector requested to state how much of demand of the fasli still remains to be collected, and to remit to Board's Office as much money as possible for investment in Government Securities.

59

No. 589.

PROCEEDINGS OF THE COURT OF WARDS, dated 11th March 1875.

Read the following letter from W. S. WHITESIDE, Esq., Collector and Agent to the Court of Wards, North Arcot, to J. GROSE, Esq., Secretary to the Court of Wards, dated Ranipett, 12th November 1874, No. 591:—

I HAVE the honor to submit my report on the administration of the minor estates under the management of the Court of Wards for Fasli 1283 (official year 1873-74) with the prescribed statements as per accompanying list.

2. At the commencement of the Fasli under report there were two estates under management, *viz.*, Arni and Naraganti. Of these two, Arni was made over to the Jaghiredar on 25th May 1874, as he attained his majority on that date as reported in my letter, dated 6th June last, No. 301, embodied in the Proceedings of the Court of Wards, dated 1st July last, No. 1,651.

3. Of the two estates, Arni is situated in the General Deputy Collector's division, and Naraganti in the Chittoor Taluq. The remarks in the settlement report of Government taluqs regarding season, prices, and agriculture are equally applicable to the said estates.

4. The settlement of the Arni Jaghire was made by myself, and that of Naraganti by Iyaloo Naidoo, the Deputy Collector on general duties.

5. The usual accounts continued down to the date of the transfer of the estate of Arni to the Proprietor, together with a sheet account of the receipts and disbursements for the period the estate was under management in Fasli 1283, are herewith submitted.

6. The financial position of the estate and the important benefits bestowed on it by the Court of Wards during the short period it was under their management have been fully detailed in my letter to the Court, dated 29th June last, No. 367, embodied in their Proceedings, dated 15th September 1874, No. 2,619, and it is now, therefore, unnecessary to reiterate them in this report.

7. NARAGANTI.—The settlement of this estate was made at Narasingarayanipett and it lasted eight days, *viz*, from 26th January to 2nd February 1874.

8. PUTTAS.—The number of puttas distributed was 2,847 against 2,850 in the previous year. The decrease, being insignificant, calls for no remark.

9. STATEMENT No. I.—The estate consists of sixty-nine villages, of which fifty-eight are ryotwari and eleven shrotriem, and no alteration in tenures of these villages took place during the Fasli under report.

10. STATEMENT No. II.—The extent of cultivation in the ryotwari villages as per subjoined statement is acres 5,188. The net ryotwari revenue including Fasiljasti and Teervajasti, after deducting remissions, &c., is Rupees 20,552-3-2.

In the preceding Fasli the extent cultivated was Acres 5,356, and the net revenue Rupees 21,666. The slight falling off in the extent of cultivation and revenue is attributable to the total absence of rain throughout the cultivation season.

Items.	Past Fasli.		Current Fasli.		Increase.		Decrease.		Remarks.
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	
1	2	3	4	5	6	7	8	9	10
	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.	
Dry	4,409	8,374	4,224	8,100	...	...	185	274	Decrease due to the absence of seasonable rain.
Wet	947	9,584	964	9,501	...	...	17	83	
Total...	5,356	17,958	5,188	17,601	...	...	202	357	

11. The subjoined statement gives a comparative view of the entire revenue demand of the Poliem excluding road-cess during the past and current Faslis:—

Item	Fasli 1282.	Fasli 1283.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Land Revenue	22,057	20,943	...	1,114
Miscellaneous	2,561	2,610	49	...

12. The decrease under land revenue is due to the failure of cultivation for the reasons assigned in paragraph 10 *supra*. The slight increase under "Miscellaneous" is due to the leasing out of a tamarind tope for a higher amount in this Fasli than that for which it was rented in the previous Fasli.

13. In the statement below are particularized the several items of remissions:—

Items.	Particulars.	Amount of Remission. Fasli 1282.	Amount of Remission. Fasli 1283.	Remarks.
		RS. A. P.	RS. A. P.	
Occasional	1. Waste	151 0 1	197 6 10	Increase due to the failure of timely rain.
	2. Boganashti	93 9 8	433 3 0	
	3. Shavi	.....	5 2 3	
	4. Payamalee	30 14 10	14 6 7	
	5. Stala-cummee, or portions of fields left waste	11 0 2	.....	
	6. Dasabandam jodi	3 4 6	.....	
Permanent.	7. Cowl-cummi	144 3 1	144 3 1	
	8. Reyayet, at 12½ per cent...	2,266 12 4	2,137 13 9	
	Total of Occasional and Permanent Remissions	2,700 12 8	2,932 3 6	

14. The current demand, *viz.*, Rupees 23,553, being added to the arrear of Rupees 11,806 outstanding at the beginning of the Fasli, the total demand amounted to Rupees 35,359. Of this, Rupees 24,226 were collected within the Fasli, Rs. 18,159 being on account of the current and Rs. 6,067 out of the arrear demands. Rs. 2,096 were written off the accounts with reference to paragraph 15 of the Proceedings of the Court of Wards, dated 9th May 1874, No. 1,079, and that dated 28th March 1870, No. 2,024. There then remains a balance of Rupees 9,037, which was reduced to Rupees 5,321 by subsequent collections up to the end of September last. Of this sum Rupees 3,643 are old arrears, the collection of a portion of which is barred by the statute of limitation.

15. The subjoined comparative statement shows the demand, collections, and balance of revenue during this and the previous year:—

Items.	Fasli 1282. Arrears.	Fasli 1282. Current.	Fasli 1282. Total.	Fasli 1283. Arrears.	Fasli 1283. Current.	Fasli 1283. Total.	Increase.	Decrease.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Demand	14,957	24,618	39,575	11,806	23,553	35,359	...	4,216
Collections ...	9,360	18,409	27,769	6,067	18,159	24,226	...	3,543
Balance	5,597	6,209	11,806	5,739	5,394	11,133	673	...

16. The decrease under the item "demand" has been already explained, and that under "Collections" is mainly attributable to the apathetic habits of the late manager, who, though constantly urged to greater activity, was very slack in his collections. The present manager, however, promises to clear off the arrears, and has made satisfactory attempts towards collection during the short period he has as yet held the appointment.

17. I request the sanction of the Court of Wards for writing off the accounts the following items of the irrecoverable portion of the arrears amounting to Rupees 313-6-7:—

Items.	Fasli 1276.	Fasli 1277.	Fasli 1278.	Fasli 1279.	Fasli 1280.	Fasli 1281.	Fasli 1282.	Total.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Assessment on house farm lands of the minor Poligar	.....	.....	.....	.....	.....	59 15 7	75 3 11	135 3 6
Payamallee and other miscellaneous items.	1 2 7	2 14 2	3 1 6	2 14 2	27 4 3	70 7 3	70 7 2	178 3 1
Total...	1 2 7	2 14 2	3 1 6	2 14 2	27 4 3	130 6 10	145 11 1	313 6 7

18. Of the amount of Rupees 313-6-7 thus recommended to be written off the accounts, the sum of Rupees 135-3-6 in item No. I. is the assessment due on the house farm lands belonging to the minor. For formality sake, if necessary, this arrear should be satisfied by the minor from his maintenance allowance, which, however, is barely sufficient to cover his present expenses. I have in consequence thought it proper to exhibit it under the head "Irrecoverable." Item No. II. *viz.*, Rupees 178-3-1, includes the assessment due on lands rendered unfit for cultivation. These cases were brought to my notice from time to time, and

I ordered the amount to be recommended as irrecoverable. The item also consists of the amount ordered to be remitted by the Court of Wards in their Proceedings, dated 16th July 1874, No. 4,792, on the petition of one Konidala Gungiah Naidu, who held lands in the estate on favorable tenure.

19. Besides this, the manager recommended the large sum of Rs. 2,050-0-11, as particularized in the margin, to be written off as irrecoverable. On the accounts being scrutinized in my office, further information and explanation were found necessary in many respects, and the same has been called for. As the accounts were received at a very late date in my office, and as the process of now returning them to the manager for amendment and obtaining revised accounts would necessarily involve further delay in the submission of this report, I propose to deal with this item of irrecoverable arrears either in a special and separate communication or in the next annual report after fully satisfying myself of the validity of the grounds on which they are recommended to be written off. In the meantime I have directed the manager to exert himself to the best of his ability to recover, by amicable means, every rupee that can be collected although the regular collection thereof, either under Act VIII. of 1865 or by civil suits, has been barred by the law of limitation. In some cases contradictory orders appear to have been passed by the Settlement Officers of Fasli 1282 and 1283 regarding the writing off from the accounts one and the same arrears. In such cases I have directed the manager to make further inquiries and bring the real nature of each case to the notice of the Settlement Officer of the current Fasli and obtain his definite orders. When this is done, I can safely recommend the said amount to be written off the accounts.

	Rs.	A.	P.
Collection barred by law of limitation	1,168	12	2
As per Settlement Officer's orders.	568	14	8
Miscellaneous, including boundary disputes	312	6	1
Total...	2,050	0	11

20. *Statement No. IV.*—There was a sum of Rupees 9,592 to the credit of the estate at the commencement of the Fasli. Adding to this the collections made during the year, amounting to Rupees 24,226, the total sum amounts to Rupees 33,818. The charges, *viz.*, Rupees 25,935, being deducted therefrom, the cash balance to the credit of the estate at the end of the Fasli was Rupees 7,883. Of this, Rupees 6,406 are in the Collector's, and Rupees 1,477 in the Manager's Treasuries.

21. The charges of the year under report exceed those of the preceding year by Rupees 4,023 as shown in the margin. The increase is caused by the expenditure incurred on account of the purchase of two ponies and a saddle for the use of the Minor Poligar (*vide* Proceedings of the Court of Wards, dated 19th February 1873, No. 958; dated 21st June 1873, No. 3,815; dated 5th September 1873, No. 1,342, and the Proceedings, dated 18th May 1874, No. 3,270); by the payment of Rupees 1,911-7-7 to the judgment creditor Totapoliem Narayana Reddi (*vide* Proceedings of the Court of Wards, dated 29th May 1874,

Fasli.	Charges. Rs.
1282	21,912
1283	25,935
Increase ...	4,023

No. 3,569); and by the increased expenditure incurred by disbursing the arrears of allowance due to Venkatasamy Naidu according to the terms of the Court's decree, &c.

22. Enclosures A and B to Statement No. 4.—There is no debt due to or by the estate for the year under report.

23. Statement No. 5.—The increase under the item "Maintenance Allowance" and "Sundries" is attributable to the irregular manner in which the late manager exhibited his expenses under inappropriate heads of the budget. I have directed the present manager to show his disbursements under the proper heads in future.

24. Enclosure A to Statement No. 5.—It will appear from the progress report of irrigation works that Rupees 1,624 were spent during the year under this head. Although there is a slight increase in this year, it cannot, I consider, be regarded as satisfactory, for as much as could be wished in this direction has not been done as yet for the benefit of the estate. I shall direct my careful attention to this point, and trust that I shall be enabled to make a more satisfactory report on this subject in the ensuing year.

25. Education.—The enclosed statement in the prescribed form furnished by the Head Master of the Zillah School describes the scholastic progress by the minor and his conduct. He has been promoted to the 3rd class from the 2nd, and continues to make satisfactory progress. The Head Master of the Zillah School reports that the minor evinces a much readier disposition towards the acquisition of knowledge than any other ward has hitherto shown in this district. I have repeatedly seen the minor and examined him in his various studies, and find him to be very sharp and intelligent. He writes me a paper in English and another in Telugu at my request every fortnight, in order that I may see that due attention is paid to this important branch of his education. He writes a very fair hand. He is fond of riding, and altogether I am happy to report favorably upon this minor.

Enclosures Nos. 1 to 7.—Statements.

With this letter the Collector of North Arcot submits the Administration Report on minor estates in his district for Fasli 1283.

2. At the commencement of the year there were two estates under wardship—Arnee and Naraganti. The former having been delivered over to the proprietor in 1874, and its financial position at the time having been separately reviewed in the Court's Proceedings, dated 15th September 1874, No. 2,619, the transactions of Naraganti alone will now be noticed.

3. The number and tenure of the villages comprising the polliem were the same as in the past year.

4. The extent of cultivation and the ryotwari demand were less than those of the preceding year owing to the total absence of rain throughout the cultivation season.

	Cultivation. Acres.	Demand. Rs.
Fasli 1283	5,188	23,553
,, 1282	5,356	24,618

5. The demand, current and arrears, was Rupees 35,359, of which Rs. 24,226

were collected and Rupees 2,096 remitted under Court's Proceedings, dated 9th May 1874, No. 1,079, and 28th March 1870, No. 2,024. The balance, which is Rupees 9,037, or 26 per cent. of the demand, was further reduced to Rupees 5,321, or 15 per cent, by subsequent collections up to the end of September. Of this amount Rupees 3,643, or 10 per cent., are old arrears, the collection of a portion of which is barred by the law of limitation. It should be stated what portion is irrecoverable on this account, and why no steps were taken to compel payment in time.

6. The cause of the decrease in collections is stated to be owing to the apathy of the late manager, though he was constantly urged to greater activity. The present manager, however, is stated to have made satisfactory attempts towards realization of the arrears, and has promised to clear them off at an early date.

	Rs.
Fasli 1282	27,769
,, 1283	24,226
Decrease	3,543

7. The Collector recommends Rupees 313 to be written off the accounts as irrecoverable and gives his reasons for the recommendation at paragraph 17. The Court accord their sanction for writing that sum off the accounts.

8. At the commencement of the Fasli under report there was a sum to the credit of the estate of Rupees 9,592. To this current receipts being added, the total assets during Fasli 1283 amounted to Rupees 33,818. The charges being deducted, there remained a balance of Rupees 7,883 to the credit of the estate at the end of the year. The Collector will report whether any portion of the balance can be invested in Government securities.

10. The receipts of Fasli 1283 were less than those of Fasli 1282 by Rs. 3,543. This was owing to tardy collections during the year under review for the reasons already stated. The charges increased by Rupees 4,023 as shown in the margin. The increase is said to be due to the purchase of two ponies and a saddle for the use of the minor poligar to payment of a judgment creditor, and to arrears of maintenance allowance. The Collector's remark that the increase under "Maintenance Allowance and Sundries" is due to the irregular manner in which the late manager exhibited charges under inappropriate Budget heads requires explanation. A correct account should be forwarded.

	Fasli 1282 Rs.	Fasli 1283 Rs.
Establishment and Sader-ward	2,213	2,514
Maramat	710	1,624
Peshcush	7,250	7,228
Assessment and Road-cess	2,459	1,651
Government Commission	292	...
Maintenance and Education of the Minor	2,064	2,960
Allowance for other members of the family	1,628	3,267
Payment of debts	3,507	...
Miscellaneous	1,989	6,691
	21,012	25,935

11. The Court observe that for the late Poligar's annual ceremony Rs. 45 were expended in Fasli 1283, though the amount sanctioned for the purpose was only Rupees 35. The Collector is requested to explain.

12. The estate has no debts to pay, nor are any due to it.

13. The minor was 13 years and 9 months old at the end of the Fasli. He made satisfactory progress during the year, and was promoted to the 3rd class in the Chittoor Zillah School. The Collector gives a very favorable account of him, and the Court are glad to receive such testimony regarding their ward.

(A true Copy and Extract.)

(Signed) C. A. GALTON,
Acting Sub-Secretary.

To the Collector of North Arcot.

Exd. J. W. Fischer.

1875.

Court of Wards,

MADRAS.

Proceedings, 11th March 1875, No. 589.

Encl.

Received

MARCH.

No. 589.

Naregunti Estate—under management of Court of Wards, in North Arcot District.—Collector's report on the administration of—for Fasli 1283 reviewed, and sanction accorded to write Rupees 315 off the accounts as irrecoverable. Explanation requested in regard to certain points connected with the report.

No. 1,067.

Proceedings of the Court of Wards, dated 29th April 1875.

Read the following letter from H. S. THOMAS, Esq., Collector of Tanjore, to J. GROSE, Esq., Secretary to the Court of Wards, dated 18th December 1874, No. 377 :—

I have the honor to submit the following report on the administration of the estates of disqualified proprietors in this district for Fasli 1283. The prescribed Statements, No. 1 to 6, accompany.

2. At the beginning of the year the estate of Nonakad Tenpadi was made* over to the proprietor in consequence of his having attained his majority, and subsequently a new estate, *viz.*, that of Vettangudi, was taken† under the charge of the Court of Wards, so that the estates under their management during the past year have been four as follows :—

(1.) Agraharam.
(2.) Agharayarayangudi.
(3.) Shealli (Chinniya Mudaliyar's).
(4.) Vettangudi.

All these four estates are ryotwari.

* Proceedings of the Court of Wards, dated 30th July 1874, No. 1,446.

† Proceedings of Government, 3rd September 1873, No. 945.

3. *Agraharam.*—The demand of this estate was Rupees 2,726, being Rupees 554 over that of the preceding year; the increase is due to the higher prices of grain. Of the sum first mentioned, Rupees 2,699 were collected within the year, leaving at its close a balance of Rupees 27, which has been since realized. The actual receipts during the year *plus* balance at the credit of the estate at the close of the preceding year, amounted to Rupees 3,556, and the charges to Rupees 2,019 as shown below, leaving a balance of Rupees 1,537 :—

Charges.

	Rs.	A.	P.
Maintenance of the family	392	14	8
Government commission for management	50	0	8
Payment of debts	1,455	11	10
Other miscellaneous charges as detailed in Statement No. 5 ...	120	8	8

The chief item of miscellaneous charges were Rupees 53-0-5 remitted to the Government Pleader on account of fee for legal advice and Rupees 52-4-3, the customary allowance to a religious institution. The Government dues on the estate were discharged subsequent to the close of the year, and there was, therefore, no payment under this head during the year under report.

4. The only debt due by the estate was that of Rupees 5,200 borrowed from the Shealli estate in order to satisfy the Court's decrees and other pressing claims. Of this sum, Rupees 1,455-11-10‡ were paid off during the year under report, leaving Rupees 3,744-4-2 yet unliquidated as shown in Enclosure A to Statement No. 4.

‡ Including Rupees 600 mentioned in paragraph 9 of the last annual report.

5. Of the debts due to this estate, which, as exhibited in Enclosure B to Statement No. 4, amounted to Rupees 1,659-6-6, Rupees 1,557-8-2 are irrecoverable, and will be written off in the accounts of this year under the authority conveyed in the Proceedings of the Court, dated 29th July 1874, No. 2,002, and 15th September 1874, Miscellaneous No. 6,350. Effective steps have been taken as reported in my predecessor's letter of the 25th August last for the realization of remaining portion of the debt.

6. The eldest of the three heirs to this estate has attained his majority since the close of the year under report, and the transfer of the estate to his own management awaits the settlement of the question of the debt due to the Shealli Estate. He has agreed to execute a deed for this debt

in accordance with the draft which I have had drawn up as directed in the Proceedings of the Court, dated 23rd October 1874, No. 3,083. On this question I shall do myself the honor of submitting a separate report.

7. *Agharayarayangudi.*—The demand of this estate amounted to Rupees 4,363 against Rupees 3,382 for the preceding year, the increase in this case being also due to the more favorable state of the grain-market. The collections within the year amounted to Rupees 3,987, leaving a balance of Rupees 376, which has been reduced by subsequent collections up to the end of November 1874, to Rupees 216.

8. The actual receipts, including arrears collections and miscellaneous items, were Rupees 4,375, and, with the balance in hand at the close of the preceding year, made up a total of Rupees 8,517. The charges of the year amounted to Rupees 3,982 thus :—

	Rs.
Establishment and Saderward	78
Government assessment	2,006
Government commission for management	49
Maintenance of the family	726
Payment of debts	210
Other miscellaneous disbursements	913

The balance at the credit of the estate at the close of the year was Rupees 4,535.

9. The chief item under the head of miscellaneous disbursements is Rupees 841 advanced for the expenses of the marriages of the eldest minor and his sister under the authority conveyed in the Proceedings of the Court of Wards, dated 18th June 1874, Miscellaneous No. 4,128. The ceremonies, however, did not take place during the year under report as had been arranged; the marriage of the minor's sister was celebrated on the 9th September last, and that of the eldest minor has been postponed in consequence of a dispute having arisen between his mother and the father of the intended bride as to the place where the ceremony should take place. It will be solemnized this year.

10. The eldest heir to this estate attained his majority in January last, but at his own and his mother's urgent request the Court of Wards have agreed to retain the charge of this estate for two years more, and, as desired by them, the former has executed a deed of consent to its being so retained under their charge.

11. The debts due by the estate, including interest which accrued during the year under report, amount to Rupees 10,088, of which, however, only Rupees 210 have been paid, while another sum of Rupees 32 has been relinquished in the course of the settlement made with the creditors whose claims have been adjusted, thus leaving the amount of Rupees 9,846 yet to be adjusted. This sum consists of debts due to two individuals, but a doubt has arisen as to whether, in the interests of the present heirs, the ancestral property of this estate can be held to be legally liable for the payment of these two debts. In one of these cases the claim has further been barred by the law of limitation, and the claimant has failed to produce the original bond. The Acting Sub-Collector has been requested to furnish further information on this case, and on receipt of it I shall do myself the honor of submitting a special report on the whole subject of the remaining liabilities of this estate.

12. It has not been practicable, during the past year, to realize any of the debts due to this estate, which amount to Rupees 737. Of this sum Rupees 391 are due by cultivators and the remainder by four other persons. Steps have been taken for the realization of the whole sum, and I hope the greater portion will be realized in the course of this year.

13. *Shealli (Chinniya Mudaliyar's Estate).*—The demand as settled for the year for this estate, which is the largest of the four under the charge of the Court of Wards, was Rupees 44,931, or Rupees 7,886 over that of the preceding year, the increase being due chiefly to increased prices of grain. Rupees 32,955 were collected within the year, leaving a balance of Rupees 12,036, which has been reduced, by subsequent collections up to the end of November 1874, to Rupees 5,715, and about this balance the necessary orders are now being issued.

14. The gross receipts during the year, comprising the collections under the heads arrears and current, the recoveries of debts, and other miscellaneous items, came, in the aggregate, to Rupees 60,667 as detailed in the margin, and, with the balance in hand at the close of the preceding year, made up a total of Rupees 73,068.

	Rs.
Collections, current	32,955
Do. arrears	10,552
Recoveries of debts	15,707
Other miscellaneous items	1,453
Total...	60,667

The total charges amounted to Rupees 52,559, leaving a balance in hand of Rupees 20,509. The charges under the several main heads were—

	Rs.
Government assessment...	16,122
Cost of management	3,489
Maramut expenditure, *i.e.*, irrigation repairs	1,000
Government commission for management	382
Maintenance of the family including special allowance for festivals and ceremonies	3,999
Payment of debts	18,786
Law charges	2,055
Purchase of land	4,989
Advance to cultivators	805
Other miscellaneous disbursements...	932
Total...	52,559

15. The ordinary charges are within the fixed scale. In the case of this and other ryotwari estates the payments on account of Government demand vary slightly from year to year according to the extent of land occupied on puttas and also the extent to which the kists are discharged within the year :—thus, in the year under report there was a small increase of Rupees 281 over the preceding year. The decrease under the head of maintenance of the family is due to the death of the elder widow of the late proprietor during the preceding year, and the consequent lapse of the allowance settled upon her for her separate maintenance. Most of the debts of the estate were discharged during the past year, and hence the larger disbursements under this head. Purchase of lands to the extent of Rupees 4,989 was made at Court's sales for decrees for debts due to the estate, the debtors having had no other assets and there having been the risk of the lands being taken by other parties at very inadequate prices, leaving the decrees in favor of the estate to a great extent unliquidated. The other items of charges are of a petty and necessarily contingent and fluctuating nature, and call for no particular remark. The result in the aggregate is an increase of Rupees 3,325 in expenditure compared with the preceding year.

16. The balance of the current demand outstanding on the 1st instant is, as already reported, Rupees 5,715, and steps have been taken for its early realization. The balance under the head of arrears is Rupees 993, of which Rupees 851 have, on careful inquiry by the Acting Head Assistant Collector, been found to be irrecoverable. This sum consists of items erroneously brought to account in the previous year in pursuance of the practice in vogue during the days of the late proprietor. The portions appertaining to the several years are noted in the margin, and I have the honor to request the sanction of the Court for the whole sum of Rupees 851-0-9 being written off. The remaining portion of the arrears, *viz.*, Rupees 142, will be realized at an early date.

	Rs.	A.	P.
Fasli 1279.....	20	7	3
,, 1280.....	493	2	10
,, 1281.....	332	6	8
Total...	851	0	9

17. The debts due by this estate, as they stood at the beginning of the year under report, were Rupees 18,651, and the interest which accrued thereon, *viz.*, Rupees 413, raised this sum to Rupees 19,064. This sum, with the trivial exception of Rupees 253, has been paid off, and the small balance last mentioned will be adjusted this year, so that no debt will appear in the next annual report.

18. The debts due to this estate at the beginning of the past year amounted to Rupees 75,698, and the subsequent interest raised this sum to Rupees 76,912. Of this amount,

Rupees 15,707 were collected in the year under report mostly under Court's decrees, still leaving the large amount of Rupees 61,205.

This consists of—

(1.) Rupees 19,002, for which decrees have been obtained and are in course of execution.

(2.) Rupees 22,733, for which suits have been instituted and are now pending.

(3.) Rupees 1,381, for which fresh bonds have been taken, to be realized when the bonds become due.

(4.) Rupees 3,744, due by the Agraharam estate, for which a deed has to be obtained—(*vide* paragraph 6 *supra*.)

(5.) Rupees 3,780, which, on inquiry into each case by the Acting Head Assistant Collector, have been found to be irrecoverable by reason of the claims being barred by the law of limitation, want of assets, and other like causes.

(6.) Rupees 10,565, under investigation.

61,205

Rupees 9,541 under the first head and Rupees 22,356 under the second are due by the Vettangudi estate. The inquiry in regard to the amount under the sixth head will be brought to a close at an early date, and application will be made, with full detail, for sanction to write off such portion of the debts as may be found to be irrecoverable.

19. As the estate has now been freed from its liabilities, I propose that out of the surplus balance at its credit, which, on the 1st instant, amounted to Rupees 19,177, Rupees 18,000 be invested in Government securities, and have to request that the Court will be pleased to arrange, in communication with the Secretary and Treasurer of the Bank of Madras, for four per cent. Government paper to the amount above specified being purchased in the name of Sendanatanni, the younger and surviving widow of the late proprietor and the present sole heiress to the estate.

20. The transactions relating to charitable endowments connected with this (Shealli) estate, which consists of small assignments of land for fixed services in various temples, are exhibited separately in the several statements accompaying this report, and call for no particular remark.

21. *Vettangudi.*—This estate, as already mentioned, came under the management of the Court of Wards during the past year. The demand, as settled for the year, amounted to Rupees 7,238, of which Rupees 6,630 were collected within the year, leaving a balance of Rupees 608. This has been reduced by subsequent collections to Rupees 175.

	Rs.
Recoveries of advances to cultivators	1,084
Sale of jewels and cattle	1,373
Advance from Government	900
Sundries	3
Total...	3,360

22. The gross receipts, including miscellaneous items, as enumerated in the margin, amounted to Rupees 9,990, of which Rupees 8,035 were expended during the year, leaving at its close a balance of Rupees 1,955. The charges under the several main heads were—

	Rs.
Government assessment	3,344
Cost of management	173
Irrigation repairs	303
Maintenance and education of minors	449
Payment of debts	1,097
Law charges	119
Advances to cultivators	1,315
Expenses of the marriage of the minor's sister	989
Other contingencies	246
Total...	8,035

23. The liabilities of this estate have been already so fully reported upon by my predecessor that it is unnecessary for me here to enter into any detail, and it is sufficient to observe that these liabilities are at this moment the subject of much litigation. The action of the Collector as Agent to the Court of Wards, under their instructions based on legal advice, is addressed to a line of defence of which the object is merely to protect the shares of the present heirs in the ancestral property from liability for the debts, which are, all of them, those of their deceased father and his brother, also deceased.

24. The subject of the debts due to this estate, which amount to Rupees 13,414, is under inquiry. They consist mostly of advances outstanding against an impoverished tenantry, and steps will be taken for the realization of as much as is recoverable.

25. The receipts and disbursements on account of the small charitable endowments of this estate are also exhibited separately in the several statements.

26. The elder heir to this estate has also now attained his age and the deed of consent executed by him for the estate being retained under the charge of the Court of Wards until the younger minor attains his age, has been forwarded to the Court with my letter of the 12th ultimo, No. 352.

27. I shall now, with reference to the Court's Proceedings of the 26th July 1871, No. 343 (paragraph 26), proceed to review the educational progress of each of their wards.

28. *Agraharam.*—All the three heirs to this estate have been prosecuting their studies in the grant-in-aid school of the Wesleyan Mission at Mannargudi. The eldest Ramanujayyangar, has made little or no progress during the year under report, and now that he has attained his majority, and is about to take charge of the estate, there is, I fear, little prospect of his advancing any further in his education. The second minor, Krishnan, is more promising, and is far in advance of his elder brother in his scholastic course. The third minor, Tiruvengadam, who is only twelve years old has made very fair progress. The conduct of all the three youths has been good.

29. *Agharayarayangudi.*—The three heirs to this estate receive their education in the taluq school at Tiruvarur; the first two, Alagasundaram and Subbaraya, have made no progress during the past year, and have been unfavorably reported upon by the Inspector of Schools—(*vide* Proceedings of the Court of Wards, dated 30th April 1874, No. 1,008). At the suggestion of that officer the services of their former private tutor have been dispensed with, and a more competent person has been appointed in his place as both private teacher and guardian. The third minor Nadarajan, a lad of nine years is very intelligent, and has made creditable progress in school. He has already advanced as far as compound division in arithmetic and has read portions in Indian Geograply in Tamil and elements of Grammar in English. The conduct of all the three youths has been uniformly good. As already stated, the eldest has already attained his majority, and the estate continues under the charge of the Court at his and his mother's particular desire.

30. *Shealli.*—The heir to this estate, Sendanattanni, is a widow of eighteen years, and her age and position preclude her being placed under tuition. As already reported, however, she can read and write Tamil a little.

31. *Vettangudi.*—The heirs to this estate are two brothers, Nallanayagam and Subbaraya, who became wards of the Court only during the year under report. They were removed to the taluq school at Shealli only in September last, as it was desirable that they should stay with their sister in their village until she was married. They were, however, receiving tuition from their private teacher and guardian at home. The elder heir is only reading Tamil, and shows little inclination to receive any education. As already stated, he has attained his majority, the estate being retained under the management of the Court of Wards at his own earnest request. The younger minor, now fifteen years old, is intelligent and applies himself to his studies with diligence. He has, however, been yet a very short time in school to have made any appreciable progress in his studies. Both the heirs to this estate have, ever since they came under the wardship of the Court, shown much good sense and have behaved remarkably well.

Enclosures Nos. 1 to 6.—Statements.

With his letter above recorded the Collector of Tanjore submits the Administration Report of the Estates* under Wardship in his district for Fasli 1283.

1. Nonakad Tenpadi.
2. Agraharam.
3. Agharayarayangudi.
4. Shealli.
5. Vettangudi.

2. *Nonakad Tenpadi.*—This Estate was, in the early part of the Fasli, handed over to its proprietor, who had attained majority. It remained under the Court's charge for about four-and-a-half years. When it was taken under management in February 1869 there was no cash to the credit of the estate. At the time it was handed over there was a balance of Rupees 1,051 in its favor.

3. *Agraharam.*—The demand of this Estate for Fasli 1283 was Rupees 554 more than that of the preceding year notwithstanding that the extent cultivated was almost the same in both years. This was owing to the higher prices of grain that ruled in Fasli 1283. There was no arrears, and out of the above current demand of Rupees 2,726 Rupees 2,699 were collected within the Fasli, and the remaining Rupees 27 have been since realized.

	Cultivation.	Demand.
	ACRES.	RS.
Fasli 1282	333	2,172
Fasli 1283	333	2,726
		554

4. The cash balance at the beginning of the year was Rupees 857, and this, added to current receipts, raised the assets of the estate during the Fasli under report to Rupees 3,556. Of this Rupees 2,019 were spent, leaving a cash balance of Rupees 1,537 in favor of the estate at the end of Fasli 1283.

5. The receipts and charges were smaller than in Fasli 1282 as shown in the margin. The decrease in the receipts is due chiefly to the inclusion of a sum of Rupees 5,200 borrowed from the funds of the Shealli Estate in Fasli 1282 in that year's account under receipts, and partly to the fact that arrear collections to the amount of Rupees 1,296 were brought to account in Fasli 1282, whereas in Fasli 1283 there were no arrears to collect.

	Fasli 1282.	Fasli 1283.
	RS.	RS.
Current	2,346	2,699
Arrears	1,296	...
Borrowed from Shealli	5,200	...
Total...	8,742	2,699
Establishment	132	...
Assessment and road-cess ...	1,307	...
Maintenance and education ...	405	396
Payment of debts	6,048	1,456
Miscellaneous	98	120
Total...	8,010	2,019

6. The decrease in the expenditure was chiefly owing to the smaller debit on account of payment of debts during the year under report, to the abolition of the establishment, and to the circumstance that the Government dues of Fasli 1283 were not discharged within the Fasli.

7. The debts due to the Estate amounted to Rupees 1,659, of which Rupees 1,557 have been sanctioned to be written off as irrecoverable. Effective steps have been taken for the collection of the remainder.

Court's Proceedings, dated 29th July 1874, No. 2,002.
Do. dated 15th Sept. 1874, Mis. No. 6,350.

8. The debt due by the Estate amounted to Rupees 5,200 borrowed in Fasli 1282 from the Shealli Estate. Of this sum, Rupees 1,456 were liquidated during the year, leaving a balance of Rupees 3,744 still to be paid, for which amount a deed will be executed by the eldest heir, who has since attained majority.

9. The eldest of the three heirs to the Estate, aged eighteen years, is reported to have made no progress in his studies during the year, but the other two, who were fifteen and twelve years old respectively, made creditable progress.

10. *Agharayarayangudi.*—The current demand of this Estate increased by Rupees 981 chiefly in consequence of the more favorable state of the grain-market during Fasli 1283. There was a small arrear balance of Rupees 58 appertaining to Fasli 1282 left uncollected at the beginning of the year. The total demand

	Extent cultivated.	
	ACRES.	RS.
Fasli 1282	413	3,382
Fasli 1283	414	4,363
		981

was thus Rupees 4,421, of which Rupees 4,045, or 91 per cent., was collected within the Fasli. The balance of Rupees 376 was reduced, by subsequent collection up to November 1874, to Rs. 216.

11. The subjoined table shows the financial condition of the Estate in Fasli 1283 as compared with the preceding year :—

	Fasli 1282.	Fasli 1283.
	RS.	RS.
Balance	4,151	4,142
Current receipts	3,755	4,375
Total...	7,906	8,517
Charges...	3,764	3,982
Balance...	4,142	4,535

12. The increased receipts are chiefly due to the higher demand in the Fasli under review. The charges were almost the same in both years. The small increase is due mainly to the advance of a sum of Rupees 841 for the expenses of the marriages of the eldest minor and his sister sanctioned in the Court's Proceedings, dated 18th June 1874, No. 4,128.

	Fasli 1283.	Fasli 1282.
	RS.	RS.
Establishment	73	119
Assessment and road-cess	2,006	2,660
Government commission	49	108
Maintenance and education ...	688	744
Other member	38	38
Payment of debts	210	...
Miscellaneous	913	95
Total...	3,982	3,764

13. The debts to the Estate amounted to Rupees 737. No portion of this amount was realized during the year, but the Collector hopes to realize the greater portion of it in Fasli 1284. The debts due by the Estate amounted to Rupees 10,088, of which only Rupees 242 have been cleared off while another sum of Rupees 32 has been relinquished. As regards the balance which is due to two individuals, the Collector promises to submit a separate report. The Collector doubts whether the ancestral property of the estate can be held liable at law for the payment of the debts, and states that in one case the claim appears to be barred by the law of limitation. The Court await the promised report.

14. The eldest of the three heirs to this Estate attained his majority in January 1874, but at his own and his mother's request the Court of Wards have agreed to retain the management of the property for two years more. The eldest heir and his brother, aged twelve years, made but little progress in their studies during the year. The youngest brother, aged nine years, is favorably reported on.

	Area cultivated.	
	ACRES.	RS.
Fasli 1282	3,518	37,105
Fasli 1283	3,543	44,991
		7,886

15. *Shealli.*—The current demand of this Estate was settled at Rs. 44,991, or Rs. 7,886 over that of the preceding year, the increase being mainly due to the increased prices of grain.

16. Out of the total demand (current and arrears) of Rupees 56,858, Rupees 43,506, or 77 per cent., were collected within the Fasli. The balance, Rupees 13,352, was reduced by subsequent collections to Rupees 6,653 on 1st December 1874. Of this, Rupees 851 are stated to be irrecoverable, and the Court sanction that sum being written off the accounts.

17. The subjoined table shows the financial condition of the Estate in Fasli 1283 compared with Fasli 1282 :—

	Fasli 1282.	Fasli 1283.
	RS.	RS.
Balance	13,694	12,401
Current receipts	47,941	60,667
Total...	61,635	73,068
Charges...	49,234	52,559
Balance...	12,401	20,509

Arrear Collections.	Rs.
Fasli 1282	3,693
Fasli 1283	10,553
	6,859

18. The increased receipts are due chiefly to the larger demand of Fasli 1283, and to larger collections of arrears in the year under review.

19. There was a slight increase of Rupees 3,325 in the expenditure in Fasli 1283 as detailed below :—

	Fasli 1282.	Fasli 1283.
	Rs.	Rs.
Establishment	3,528	3,489
Maramut	1,490	1,001
Assessment and road-cess	15,841	16,122
Government commission	417	382
Maintenance	3,353	2,877
Allowance to other members	1,122	1,122
Payment of debts	8,061	18,786
Value of lands purchased at Court's sales, the debtors having no other assets	1,235	4,979
Law charges	6,675	2,055
Advance to Agraharam	5,200	...
Miscellaneous	2,822	1,746
Total...	49,234	52,559

20. The increased charges on account of establishment are owing to the employment of the additional establishment sanctioned in the Court's Proceedings, dated 18th April 1873, No. 2,316, during the whole of Fasli 1283, whereas in Fasli 1282 it was only employed for two months.

21. The decrease under the head of maintenance is due to the death of the elder widow of the late proprietor, and the consequent lapse of her allowance.

22. The other items call for no special remark.

23. The debts due to the Estate amounted to Rupees 76,912, of which but Rupees 15,707 were collected. Of the balance, Rupees 61,205, legal proceedings have been instituted for the recovery of Rupees 22,733, and decrees for Rupees 19,002 have been obtained and are in course of execution. Rupees 5,125 are secured by bonds. Debts for Rupees 10,565 are under investigation, and Rupees 3,780 are stated to be irrecoverable. The promised report regarding the irrecoverable portion of the debts is awaited.

24. The debts due by the Estate, amounting to Rupees 19,064, have been cleared except a small sum of Rupees 253, which will, it is stated, be adjusted in the current Fasli.

25. The Collector proposes to invest 18,000 Rupees in Government securities, and the Secretary to the Bank will be requested to arrange for the purchase of Government paper for that amount.

26. The Court's ward, a widow, aged eighteen years, is able to read and write Tamil a little. Her age and position prevent her being placed under tuition.

27. *Charitable Endowments.*—These consist of small assignments of land for fixed services in various temples. The demand on account of the endowments was Rupees 691, of which Rupees 563 were collected within the year.

28. The total assets of the charities including cash balance at the beginning of the year were Rupees 724, of which Rupees 432 were expended.

29. *Vettangudi.*—This Estate came under management during Fasli 1283, and the receipts and charges during the year are not compared by the Collector with past results evidently because they were not available. The demand was settled at Rupees 7,238, of which Rupees 6,630 were collected within the year. The balance was reduced by subsequent collections to Rupees 175 on 31st December last.

30. Including miscellaneous receipts the gross income of the Estate was Rupees 9,990, of which Rupees 8,035 were expended, leaving a cash balance of Rupees 1,955.

31. The debts due to the Estate, amounting to Rupees 12,414, are under enquiry. They consist mostly of advances to an impoverished tenantry. The Collector states that steps will be taken for the realization of as much as is recoverable. In Enclosure A to Statement No. 4 the sum total of the debts is entered as Rupees 12,414, while in paragraph 24 the amount is quoted as Rupees 13,414. The Collector is requested to state which is the correct figure.

32. The debts due by the Estate amounted, at the end of Fasli under report, to Rupees 1,31,784. These liabilities are at present the subject of much litigation. The Court have under legal advice directed the Collector to urge that the shares of the present heirs in the ancestral property are not liable for these debts, which were all incurred by their deceased father and uncle.

Court's Proceedings, dated 11th July 1874, No. 1,774.

33. The elder heir to the Estate, who has attained his majority, has executed a deed of consent to the Estate being retained under the Court's management till the younger attains age. He is stated to show little inclination to receive education. The younger, however, who is now fifteen years old, is reported to be intelligent, and to apply himself to his studies with diligence.

Court's Proceedings, dated 10th December 1874, Miscellaneous No. 8,619.

	Rs.
Receipts	14
Charges	3
Balance...	11

34. The financial condition of the endowment attached to this Estate is shown in the margin, and calls for no special remark.

(A true Copy and Extract.)

(Signed) C. A. GALTON,
Acting Sub-Secretary.

To the Collector of Tanjore.
,, the Secretary and Treasurer, Bank of Madras.

Erd. J. W. Fischer.

1875.

Court of Wards,

MADRAS.

PROCEEDINGS, 29TH APRIL 1875, No. 1,067.

Read

Encl.

APRIL.

No. 1,067.

Estates—in Tanjore District, under charge of Court of Wards—Report on the administration of certain — for Fasli 1283 reviewed, and explanation on some points in connection with the subject awaited. Sanction accorded to Rs. 851 being written off the demand accounts of Sheali Estate as irrecoverable, and Secretary to the Madras Bank requested to arrange for the purchase of Government paper for Rs. 18,000 on behalf of this Estate.

No. 75.

PROCEEDINGS OF THE COURT OF WARDS, dated 14th January 1875.

Read the following letter from J. B. PENNINGTON, Esq., Acting Collector of Trichinopoly, to J. GROSE, Esq., Secretary to the Court of Wards, dated 17th October 1874, No. 263:—

I HAVE the honor to submit my report on the administration of the Peramur Estate for the Revenue year 1283, and the statements connected therewith.

2. The estate consists of Government Ryotwari lands held under putta by Madhva Rao, the incapacitated owner, in fifteen villages in the Musiri Taluq named in the margin. The wet and dry lands belonging to the estate in the first twelve Nirarambam or river-irrigated villages have been divided into convenient small lots; and these lots were leased to the neighboring land-owners for three years from 1283 to 1285, for the ordinary rates of money-rent prevalent in each village; the fertility of the soil, its position as regards irrigation, etc., being duly considered in each case. The lands in the last three villages in the dry parts of the district are entirely dry, except 6 acres in Tinnakkonum.

1. Konaselam.
2. Amur.
3. Kottur.
4. Yevur.
5. Peramur.
6. Vellur.
7. Sendakkai.
8. Umaiyapuram.
9. Musiri.
10. Sittalarai.
11. Kodundurai.
12. Neiveli.
1. Pathampatti, } dry lands.
2. Pudupatti, }
3. Tinnakkonam, 6 acres wet.

3. These lands (in the said dry villages) are common to both Madhva Rao and his cousin, Vellur Venkat Rao, the profits thereof being divisible equally between them. The lands being dependent entirely upon the rains, the ryots cultivate as much of them as they possibly can, and pay the rent usual in those villages for the extent they have cultivated. It was on this account that these lands were leased for one year only, and this is always done after the lands are actually brought under cultivation.

4. SEASON AND SANITARY CONDITION.—I have nothing to add to what is stated in the Land Revenue Settlement Report on these points. Nothing has happened in these villages to need any special mention.

5. *Statement No.* 1.—Madhva Rao, the incapacitated proprietor, and his little son, now fourteen months old, are in good health. Madhva Rao is in the same state of mental incapacity.

6. *Statement No.* 2.—The following statement shows the extent of wet and dry land belonging to the estate and the Government assessment thereon, in comparison with a similar account for the preceding year. The only item that is deserving of any notice in the statement

is the water cess, in which there is a decrease of Rupees 19-2-0 due to Government water having been used to the dry crops to a less extent than in the preceding year.

Items.		Fasli 1282.			Fasli 1283.			Increase.			Decrease.		
		Extent.	Assessment.		Extent.	Assessment.		Extent.	Assessment.		Extent.	Assessment.	
		Acres.	Rs. A. P.		Acres.	Rs. A. P.		Acres.	Rs. A. P.		Acres.	Rs. A. P.	
Dry.	Land	1,997 22	1,453 14 6		1,998 69	1,454 11 0		1 47	0 12 6		... ...	... ...	
	2nd-Crop	... ...	143 5 6		... ...	141 13 6		... ...	... ...		... ...	1 8 0	
	Water-tax	... ...	101 10 0		... ...	82 8 0		... ...	... ...		... ...	19 2 0	
		1,997 22	1,698 14 0		1,998 69	1,679 0 6		1 47	0 12 6		... ...	20 10 0	
Wet.	Land	380 3	1,915 8 0		380 3	1,915 8 0		... ...	... ...		... ...	... ...	
	2nd-Crop	... ...	182 5 0		... ...	181 1 6		... ...	... ...		... ...	1 4 6	
	Water-tax	... ...	... ...		... ...	... ...		... ...	... ...		... ...	... ...	
		380 3	2,097 14 0		380 3	2,096 9 6		... ...	... ...		... ...	1 4 6	
Total.	Land	2,377 25	3,369 6 6		2,378 72	3,370 4 0		1 47	0 12 6		... ...	... ...	
	2nd-Crop	... ...	325 11 6		... ...	322 15 0		... ...	... ...		... ...	2 12 6	
	Water-tax	... ...	101 10 0		... ...	82 8 0		... ...	... ...		... ...	19 2 0	
		2,377 25	3,796 12 0		2,378 72	3,775 10 0		1 47	0 12 6		... ...	21 14 6	
Net decrease...		... ...	... ...		... ...	... ...		... ...	... ...		... ...	21 2 0	
Mansi Vari		... ...	28 5 6		... ...	28 5 6		... ...	... ...		... ...	... ...	
Tax on trees		... ...	8 11 2		... ...	8 11 2		... ...	... ...		... ...	... ...	
Sivoyzamma		... ...	19 9 0		... ...	22 4 0		... ...	2 11 0		... ...	... ...	
Total...		... ...	56 9 8		... ...	59 4 8		... ...	2 11 0		... ...	... ...	
Grand Total...		... ...	3,853 5 8		... ...	3,834 14 8		... ...	3 7 0		... ...	21 14 6	

7. *Enclosure A to Statement No.* 2.—This return was prepared as in the two preceding years, and it shows the assessment due to the Government as well as the profit to the estate. I have shown in the column of remarks the profits to the estate under all items, comparing them with those in the previous year.

8. In the village of Vattanam in the Madura District, the proprietor is possessed of $1\frac{7}{32}$ share (pangu). The land is Inam and is subject to a quit-rent. It has usually been rented at from Rupees 40 to 50; but in Fasli 1283, the Collector wrote to say that a sum of Rupees 2-13-9 alone was realized, and that the lands could not be rented for 1284, as no one was willing to take them up. Hence the decrease under that item.

9. *Statement No.* 3.—The statement given below is an abstract of the demand, collection, and balance of money due to the estate.

Items.	Demand.	Collections.			Balance.	Collections up to the end of September.	Balance.
		Collections.	Remissions.	Total.			
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Arrears	2,416 7 10	2,041 8 8	268 3 2	2,309 11 10	106 12 0	14 3 8	92 8 4
Current	9,046 7 3	8,080 10 7	... ...	8,080 10 7	965 12 8	695 1 9	270 10 11
Total...	11,462 15 1	10,122 3 3	268 3 2	10,390 6 5	1,072 8 8	709 5 5	363 3 3

10. There was a balance of Rupees 1,072-8-8 at the end of the year, of which Rupees 709-5-5 were collected up to the end of September last, and the rest (Rupees 363-3-3) will soon be realized.

11. A sum of Rupees 268-3-2 and the rent due in kind (41 kalams and 2 mercals), which I represented in my report for 1282 as irrecoverable, have been written off the accounts as per the marginally-quoted Court's Proceedings.

No. 614, dated 18th March 1874.

12. *Statement No.* 4.—At the beginning of the year, there was a balance of Rupees 15,487-7-8 in favor of the estate. The receipts during the year amounted to Rupees 11,342-10-9, making in all Rupees 26,830-2-5. The charges during the year were Rupees 7,287-7-3, and the balance at the end of the year to the credit of the estate was, therefore, Rupees 19,542-11-2. Of this sum, Rupees 12,800 are in the custody of the Court of Wards in 4 per cent. Government Promissory Notes, Rupees 749-11-10 in the Bank of Madras, and Rupees 5,992-15-4 in this treasury. I intend to send Rupees 3,500 to the Court for investment.

13. *Enclosure A to Statement No.* 4.—As detailed in full in my report for Fasli 1282, the only debt due by the estate was to Peramur Naranaiyah, the old manager, amounting to Rupees 1,539; and this I have written off the accounts as per instructions conveyed in Court's Proceedings, dated 22nd July 1874, No. 1,905.

14. *Enclosure B to Statement No.* 4.—There remained at the commencement of the year a sum of Rupees 3,912-2-6 due to the estate by five individuals detailed in the margin. Of this sum, Rupees 1,061-13-0 (advances to laborers) have been written off the accounts as per Court's order, dated 18th March 1874, No. 614. Sheshaiyangar paid his debt, which with costs, etc., amounted to Rupees 1,040-7-6, and a decree was obtained against Venkatasubbiah who had to be sued, as he failed in all his promises. As for the rest, viz., Sattiyabamah, Palla Maduraviran and Palla Kannumalai, the Tahsildar who was directed to ascertain the present state of these individuals has submitted a report to say that they have all become paupers and are worth nothing. The total amount due by all of them is Rupees 234-1-2. I don't think it is of any use to retain this in the accounts, and request the Court's sanction to write it off.

	Rs.	A.	P.
Sheshaiyangar	556	1	0
Venkatasubbiah	1,700	0	4
Sattiyabamah	167	13	2
Palla Maduraviran	25	0	0
Do Kannumalai	41	4	0
Advances to Pallars	1,061	13	0
Total..	3,912	2	6

15. *Statement No.* 5.—All the charges on the estate are shown in this return. The total amount under all heads of charges comes to Rupees 7,282-11-5, and the items need no explanation as all particulars are given in detail in the statement itself.

16. *Enclosure A to Statement No.* 5.—There are no public works in progress in the estate, and so there are no entries in the return. A tope was planted at Sundakhoi at a cost of Rupees 104. From recent reports I learn that half the trees died. I shall arrange for improving the tope by planting such other trees as are likely to grow.

17. *D.C.B. of the Chuttrum at Musiri.*—This is a return showing the receipts and disbursements under all heads on account of the chuttrum at Musiri belonging to the estate. The amount in arrears due to the chuttrum in the beginning of the year was Rupees 5, and the demand for the year amounted to Rupees 340-5-0, making a total of Rupees 345-5-0. Of this, Rupees 301-2-0 have been collected up to the end of the year, and the balance (Rupees 44-3-0) has still yet to be collected.

18. The balance in hand in cash to the credit of the chuttrum at the beginning of the year was Rupees 3-12-9, which with the amount collected during the year came to Rupees 304-14-9. Of this, Rupees 163-11-9 have been spent on account of the chuttrum, and the rest Rupees 141-3-0 remained to credit of the chuttrum at the end of the year. The lands have been rented this year at a higher rate than in the preceding year as shown in the margin, but 57 kalams of paddy having as yet to be collected, the amount realized in the year is smaller when compared with that of the preceding year. The feeding of Brahmins in the chuttrum was stopped from the commencement of the Revenue year 1284, in

	Ready money. Rs.	A.	P.	Paddy Kalam.
1282	117	12	0	114
1283	144	11	0	185
Increase...	26	15	0	71

accordance with the instructions conveyed in Court's Proceedings, dated 25th June 1874, No. 1,568, view to save money to put the chuttrum in a thorough state of repair.

The proprietor has removed his residence from Srirungam to his own house at Peramur.

Enclosures Nos. 1 to 6.—Statements.

The estate of Peramur continued under the Court's management during Fasli 1283. It consists wholly of Government Ryotwari lands which are held under putta by the proprietor, and leased out in convenient lots for cultivation for three years, from Fasli 1283 to 1285.

	Acres.
Fasli 1282	2,577
,, 1283	2,379

2. The extent under cultivation in Fasli 1283 was almost the same as in Fasli 1282.

3. In the accounts rendered by the Collector, the assessment payable to Government is distinguished from the net rental of the estate, the former being Rupees 3,835, and the latter Rupees 5,211, against Rupees 3,853 and Rupees 3,819, respectively, of Fasli 1282. There was a small decrease of Rupees 18 under Government assessment. But in the net rental of the estate there was an increase of Rupees 1,392, of which the greater part accrued from higher rents obtained for the villages in Fasli 1283.

4. In the village of Vattanam in the Madura District, the proprietor owns Inam land subject to a quit-rent and leased by him. In the fasli under notice, it is reported that only Rupees 2-13-9 were realized from this land, while it has been usually rented in previous years from Rupees 40 to 50, and that it cannot be rented for Fasli 1284, as no one is willing to take it up. The Collector of Madura is requested to state why the ryots are unwilling to take it, and to report whether arrangements cannot otherwise be made for cultivating the land. The Court observe that the above sum of Rupees 2-13-9 does not appear to have been brought under the demand of the estate. The Collector of Trichinopoly is requested to explain.

5. The total demand, arrears and current, for Fasli 1283 was Rupees 11,462, of which Rupees 10,122 were collected within the fasli, and Rupees 265 remitted under the Court's sanction. There was a balance of Rupees 1,072 at the end of the year, but it was reduced to Rupees 363 at the end of September last. This the Collector reports will be soon realized.

	Arrears.	Current.	Total.
	Rs.	Rs.	Rs.
Demand	2,476	9,046	11,462
Collections ...	2,041	8,081	10,122
Remissions ...	268	...	268
Balance ...	307	965	1,072

Vide Court's Proceedings, dated 18th March 1874, No. 614.

6. In the Financial Statement No. 4, the Collector has not included the interest, Rupees 276, on Government Securities for the latter half of the fasli under review. Including this, the receipts of the year from all sources amounted to Rupees 11,619, and the charge to Rupees 7,321.

7. Both the receipts and charges in Fasli 1283 were greater than in the preceding year.

	Receipts.	Charges.
	Rs.	Rs.
Fasli 1282	7,939	7,170
,, 1283	11,619	7,321

The increase in the receipts is due to larger land rents obtained for Fasli 1283, and to larger income from the rent of houses, etc. The Collector has not given in a foot-note the particulars of the amount entered in Column 7 of the Return No. 4. He is requested to see that they are given invariably for the future.

8. The increase under charges detailed in the margin is chiefly due to the higher scale of establishment sanctioned in the Court's Proceedings, dated 9th July 1873, No. 1,237, and to the purchase of Government Promissory Notes.

	Fasli 1283.	Fasli 1282.
	Rs.	Rs.
Establishment	845	470
Maramut	...	425
Maintenance	1,371	1,318
Do. to others	195	190
Government dues	4,237	4,285
Government Commission	106	135
Miscellaneous	567	357
Total...	7,321	7,170

9. The Court observe that Rupees 44 were incurred as Saderward charges in Fasli 1283, while only Rupees 6 were so spent in Fasli 1282, and Rupees 24 is the maximum amount sanctioned for a year. The Collector should have accounted for the large increase, and is now requested to supply the omission.

	Rs.
Government Paper	13,500
Cash with Collector	5,993
Do. Court	492
Total...	19,785

	Rs.	A.	P.
1. Sheshaiyangar	856	4	0
2. Venkatasubbiah	1,760	0	4
3. Sathiabamah	167	13	2
4. Palla Maduraviran	25	0	0
5. Do. Kannumalai	41	4	0
6. Advance to Pallars	1,061	13	0
Total...	3,912	2	6

10. The total assets of the estate at the end of the Fasli 1283 were Rupees 14,785. The Collector is requested to remit without delay the 3,500 Rupees as proposed for investment.

11. At the beginning of the year under report, there remained a sum of Rupees 3,912 due to the estate by five individuals particularized in the margin. The debt due by No. 1 has been paid, and a decree has been obtained for the amount due by No. 2. The amount of advances to laborers has been written off under the Court's Proceedings, dated 18th March 1874, No. 614. The other debts, amounting to Rupees 234, are stated to be due by paupers. The Court sanction the sum being written off the accounts as recommended by the Collector. The only debt now due is that by Venkatasubbiah. The Collector has not reported the amount due by him with interest up to the end of Fasli 1283. He is requested to inform the Court of the amount, and to lose no time in enforcing the decree obtained against him.

12. The estate has no debts to pay.

13. No Public Works were executed in the estate during the year under review.

14. There is a chuttrum at Musiri endowed out of the assets of this estate. The transactions connected with it during Fasli 1283 were briefly as follow:—

15. The demand, current and arrears, for Fasli 1283 was Rupees 345, of which Rupees 301 were collected. Adding the cash balance at the end of Fasli 1282, the total assets were Rupees 305. Of this amount, Rupees 164 were spent on account of the chuttrum, leaving a balance of Rupees 141 at the end of the year under review. The Court observe that the feeding of Brahmins in the Chuttrum has been stopped, to render the total income available for repairs to the building which is reported to be in a very dilapidated state.

Court's Proceedings, dated 25th June 1874, No. 1,568.

16. The Court's Ward, Madhva Rao, is 26 years old, and has a son 14 months old. Both are stated to be in good health. The former continues in the same state of mental incapacity as when the Court took charge.

(A true Copy and Extract.)

(Signed) H. E. STOKES,
Acting Sub-Secretary.

To the Collector of Trichinopoly.
,, the Collector of Madura.

Exd. W. H. French.

1875.

Court of Wards,

MADRAS.

Proceedings, 11th January 1875, No. 75.

Encl.

Received

JANUARY.

No. 75.

Peramur Estate—under charge of Court of Wards, in Trichinopoly District.—Collector's report on administration of— during Fasli 1283, reviewed. Collector of Madura requested to state why ryots are unwilling to cultivate certain Inam land belonging to the Proprietor in the Vattanam Village of the latter district, and to report if arrangements cannot otherwise be made for its cultivation. Collector of Trichinopoly requested to report on certain points, and to remit Rupees 3,500 for investment.

No. 1,224.

Proceedings of the Court of Wards, dated 11th May 1875.

Read the following letter from W. McQUHAE, Esq., Collector of Madura, to J. GROSE, Esq., Secretary to the Court of Wards, dated Pulni, 31st October 1874, No. 136:—

I have the honor to submit my Report on the Settlement of the Estates under the management of the Court of Wards for Fasli 1283, and to forward the usual statements.

2. There are five estates under the Court's management, *viz.*, Ramnad, Bodinaicknur, Guntamanaicknur, Sundiyoor, and Oothapanaicknur. The first was settled by Mr. Lee-Warner, the Special Assistant Collector, the second and third by myself, and the fourth and fifth by T. Appaji Row, Acting Deputy Collector on General Duties.

3. Ramnad.—I beg to submit herewith copy of a Report* from the Special Assistant Collector on the Settlement of this Zemindari.

* Dated 1st October 1874, No. 202.

4. The number and tenure of the villages of which this Zemindari is composed are shown in the margin. Full particulars regarding the increase and decrease in the number of villages under the several heads during Fasli 1283 are given in paragraphs 10 to 14 of Mr. Lee-Warner's Report.

	No. of Villages.
Rented	390 $\frac{5}{6}$
Amani	951 $\frac{9}{12}$
Inam and Shrotriem	826 $\frac{5}{12}$
Total ...	2,167 $\frac{4}{6}$

5. *Season.*—The season was most unfavorable.

6. The following statement exhibits the cultivation and settlement in the year under report as compared with last year:—

Items.	Fasli 1282.		Fasli 1283.		Increase.		Decrease.	
	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
Dry, including Garden.	235,490	2,55,630	225,223	2,46,957	...	...	10,267	8,673
Wet...	41,189	2,81,294	29,629	1,66,139	...	...	11,560	1,15,155
Total...	276,679	5,36,924	254,852	4,13,096	...	...	21,827	1,23,828

7. The decrease in the extent of cultivation is entirely owing to the unfavorable character of the season.

8. The total demand for the year under report amounted to Rupees 6,11,040, or Rupees 1,29,802 less than that of the last year.

	Rs.
The assessment on the cultivation of the year, including the value of Melwaram in kind	4,13,096
Add.	
Teerwajasti and Fasaljasti	5,190
Ready money collections	27,171
Total ...	4,45,457
Deduct	
Nunjah and Punjah remissions and wages of village officers	29,901
Total ...	4,15,556
Add.	
Rents of villages leased out	1,15,243
Shrotriem Jodi	*60,362
Revenue from extra sources	19,879
Total ...	6,11,040

9. Mr. Lee-Warner has granted remissions on withered Punjah crops without the sanction of the Court of Wards, as the practice appears to be usual in the Zemindari.

10. The arrears at the commencement of the fasli under report amounted to Rupees 6,40,634, to which the current demand, *viz.*, Rupees 6,11,040, being added the total demand was raised to Rupees 12,51,673. Of this Rs. 6,77,205 were collected within the fasli and Rupees 74,953 were written off the accounts, with reference to the Proceedings of the Court of Wards, dated 1st May 1874, No. 1,021, and there remained a balance of Rupees 4,99,515, which, by subsequent collections up to the end of August 1874, was reduced to Rupees 4,02,288. Of this sum Rupees 2,49,305 are old arrears, and the current balance is Rupees 1,52,983.

11. Sanction is requested for writing off the accounts the sum of Rupees 80,599-0-11, consisting of the items mentioned in paragraph 44 of Mr. Lee-Warner's Report, as they are reported to be irrecoverable.

12. There was a sum of Rupees 3,55,777 to the credit of the estate at the beginning of the fasli. The collections during the year, amounting to Rupees 7,14,443, being added to the above the total sum amounts to Rupees 10,70,220. The charges, *viz.*, Rupees 8,34,761, being deducted the cash balance to the credit of the estate at the end of the fasli was Rupees 2,35,459. Of this Rupees 20,133 are unadjusted advances, Rupees 77,981 are in the Collector's Treasury, Rupees 95,390 in the Manager's Treasury, and Rupees 41,955 in the Taluq Treasuries.

13. The charges of the year under report exceed those of the preceding year by Rupees 4,56,418, as shown in the margin. This large increase is caused by the payment of peishcush in arrears and of allowances to Kunjara Nachiar and Kolanda Nachiar, and by the increased outlay on irrigation works—*Vide* paragraph 56 of Mr. Lee-Warner's report.

	Rs.
Fasli 1282	3,78,343
,, 1283	8,34,761
Increase ...	4,56,418

* Including the quit-rent imposed on Inam villages in the Zemindari added to peishcush (inclusive of 10 per cent. commission.)

14. I beg to state here that the sum of Rupees 1,37,065 advanced by Government in the life-time of the late Zemindar for the payment of the debts due to two judgment creditors, and ordered in G. O., dated 14th August 1873, No. 850, Revenue Department, to be added to the mortgage debt, has been included in column 18 (Payment of debts) of Statement No. 4, since the amount had been credited to Government from the funds of the estate before the above Government Proceedings were received. In order, however, to give effect to the instructions of Government, as contained in the above Proceedings, the sum will be recredited to the funds of the estate.

15. Enclosure A. to Statement No. 4 is left blank this year also, as the correct amount of debt due by the estate is still unknown; the suits of some creditors being undecided.

16. The debts due to the estate amount to Rupees 19,302, as shown in Enclosure B. to Statement No. 4. Rupees 1,295 were collected during the year, and steps have been taken for the collection of the remaining portion of the debts.

17. It appears from Enclosure A. to Statement No. 5 that Rupees 29,210 were spent on irrigation works and Rupees 766 on buildings.

18. Mr. Lee-Warner states that the educational progress of the Minor is reported on favorably by the Guardian. I have already reported my opinion that he should be removed to Madras and placed under proper superintendence there. Experience has proved that it is impossible to make anything of Minors without removing them from the evil influences which surround them in their own homes.

19. BODINAICKNUR.—The season was unfavorable.

20. There has been no change in the number and tenure of the villages composing this estate.

21. The following statement exhibits the cultivation and settlement in the year under report compared with that of the preceding year:—

Items.	Fasli 1282.		Fasli 1283.		Increase.		Decrease.	
	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
Dry, including Garden ...	24,643	31,471	24,969	32,661	326	1,190	...	...
Wet	5,244	22,730	5,116	22,436	...	...	128	294
Total ...	29,887	54,201	30,085	55,097	326	1,190	128	294
Net ...	...	...	...	...	198	896	...	...

22. The increase under the item of Dry requires no special remark, but the disparity between the extent and assessment is owing to the fact that the assessment varies in this estate according to the description of crops cultivated.

23. The total demand from Ryotwar and other sources for the year under review amounted to Rupees 57,842, which is less than that of the preceding year by Rupees 2,800.

	Rs.
The assessment on the cultivation of the year	55,097
Fasal and Teerwajasti, and ready money collections	2,561
Total...	57,658
Deduct.	
Usual remissions, including the Punjah remissions as sanctioned in Court's Proceedings, dated 27th March 1874, No. 703, and wages of village officers	5,905
Balance...	51,757
Add.	
Rent of a village leased out	3,017
Revenue from extra sources	3,068
	6,085
Total...	57,842

24. The decrease of Rupees 2,800 is chiefly due to the grant of special remissions on dry holdings and of remissions on withered wet crops.

25. The current demand, *viz.*, Rupees 57,842, being added to the arrear of Rupees 33,731 outstanding at the beginning of the fasli the total demand was raised to Rupees 91,573. Of this Rupees 59,277 were collected within the fasli, and Rupees 958 written off the accounts with reference to paragraph 4 of the Proceedings of the Court of Wards, dated 19th May 1874, No. 1,161. There remained a balance of Rupees 31,338, which was reduced to Rupees 5,758 by subsequent collections up to the end of September 1874. Of this sum Rupees 250 are old arrears.

26. I request the sanction of the Court of Wards for writing off the accounts the following items of the irrecoverable portion of the arrears, amounting to Rupees 100-9-10 :—

	Rs.	A.	P.
Tax due by ryots who have no property...	66	12	7
Assessment on certain waste land ordered to be remitted on appeal	33	13	3
Total...	100	9	10

27. There was a sum of Rupees 2,59,882 to the credit of the estate at the commencement of the fasli. Adding to this the collections during the year, amounting to Rupees 73,149, the total sum amounts to Rupees 3,33,031. The charges, *viz.*, Rupees 1,16,854, being deducted the cash balance to the credit of the estate at the end of the fasli was Rupees 2,16,176. Of this Rupees 2,07,100 are invested in Government Securities, and of the remainder Rupees 1,390 are in the Madras Bank, Rupees 4,189* in the Collector's Treasury, and Rupees 3,496 in the Manager's Treasury. Silver coins to the value of Rupees 3,183 have not yet been sold as directed in Court's Proceedings, dated 13th August 1873, No. 5,110, as a fair price has not been offered for them.

* Including the value of silver coins.

28. The charges of the year under report exceed those of the preceding year by Rupees 70,687, as shown in the margin. The increase is caused by the expenditure incurred in connection with the Minor's marriage, by the increased expenditure on irrigation works and on account of the survey of the estate, and by the construction of a house at Madura for the use of the Minor.

	Rs.
Fasli 1282	46,167
,, 1283	1,16,854
Increase...	70,687

29. The amounts in the Collector's and Manager's Treasuries, *plus* the subsequent collections, will be sufficient to meet the current expenses.

30. It will appear from the Progress Report of Irrigation, &c., works that Rupees 17,452 have been spent during the year. Of this amount Rupees 2,675 have been laid out on reproductive works and the rest on buildings.

31. The educational progress of the Minor is shown in the accompanying statement and it is not very satisfactory.

32. As regards the information called for in Sections 3 and 4 of paragraph 4 of the Court's Proceedings, dated 29th July 1871, No. 3,113, regarding this estate and Guntamanaicknur, I beg to state that the information has not yet been furnished by the District Engineer.

33. GUNTAMANAICKNUR.—There has been no change in the number and tenure of the villages of this estate.

34. The season was not favorable.

35. A statement of cultivation and settlement in the year under report as compared with that of the preceding year is annexed :—

Items.	Fasli 1282.		Fasli 1283.		Increase.		Decrease.	
	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
Dry, including Garden ...	32,653	45,512	35,704	48,826	3,051	3,314	...	...
Wet...	426	832	531	1,145	105	313	...	...
Total...	33,079	46,344	36,235	49,971	3,156	3,627	...	...

36. The increase under the item of Dry is explained by the fact that there was a good fall of rain in this estate at the commencement of the fasli under report, which induced the ryots to increase the extent of their holdings.

37. As particularized below the current demand of the estate was Rs. 46,324, or Rupees 26 less than that of the last year :—

	Rs.
The assessment on the holdings	49,971
Ready money collections	2,332
Total...	52,303
Deduct.	
Usual remissions, including the special remission granted on dry holdings, with reference to Court's Proceedings, No. 703, dated 27th March 1874, and wages of the village establishment	10,244
Balance...	42,059
Add.	
Revenue from extra sources	4,265
Total...	46,324

38. The arrears at the commencement of the fasli were Rupees 19,855. The current demand *viz.*, Rupees 46,324, being added to the above sum the total demand amounted to Rupees 66,179. Of this Rupees 44,164 were collected within the fasli, and Rupees 1,214 were written off the accounts with reference to the Proceedings of the Court of Wards, dated 18th May 1874, No. 1,161, and there remained a balance of Rupees 20,800 at the close of the fasli, and this was reduced to Rupees 4,937 by subsequent collections up to the end of September 1874. Of this Rupees 1,436 are old arrears.

39. I request the sanction of the Court of Wards for writing off the accounts the sum of Rupees 435-2-7 shown below as irrecoverable:—

	RS.	A.	P.
Tax due by ryots who have no property...	279	9	7
Do. due by defaulters whose personal property has been sold, as well as the lands, but without meeting the demand in full ...	127	15	11
Do. erroneously charged on lands, ordered to be struck off the holdings	12	8	7
Excess charge erroneously made on certain lands	7	6	4
Tree-tax erroneously levied on certain trees included in the contract of certain ryots	7	10	2
Total...	435	2	7

40. The cash balance to the credit of the estate at the commencement of the fasli was Rupees 1,55,044, the collections, *viz.*, Rupees 50,317, being added to the above the total receipts amounted to Rupees 2,05,362. Deducting from this Rupees 28,356, being the charges, the cash balance to the credit of the estate at the close of the fasli was Rupees 1,77,006. Of this Rupees 1,10,300 are invested in Government Securities, Rupees 5,397 are in the Madras Bank, Rupees 61,989 in the Collector's Treasury, and Rupees 1,320 in the Manager's Treasury.

41. No sum is proposed to be invested in Government Securities, as it will be necessary to pay Oolagappa Chetty the amount decreed by the Privy Council against the estate, with costs—*Vide* paragraph 2 of the Proceedings of the Court of Wards, dated 31st August 1874, No. 2,456.

	RS.
Fasli 1282...	28,642
,, 1283...	28,356
Decrease...	286

42. The charges during the year under report are less than those of the last year by Rupees 286, as shown in the margin. This decrease needs no special remark.

43. A sum of Rupees 1,591 has been spent on irrigation, &c., works, as will be seen from the Enclosure A. to Statement No. 5.

44. As sanctioned in Court's Proceedings, dated 15th July 1874, No. 4,751, a private Tutor has been appointed to educate the Minor, and he is to be sent to Dindigul to be under the supervision of the Sub-Collector, as his relatives object to go to Madura at present.

45. Seasoon.—The season during the year under report was favorable for Nunjah cultivation.

46. There is no change in the number and tenure of villages of which this estate is composed.

47. An abstract statement of cultivation and settlement is appended below:—

Items.	Fasli 1282.		Fasli 1283.		Increase.		Decrease.	
	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
Dry, including Garden ...	4,577	5,953	4,584	5,972	7	19	...	...
Wet, paying either ready money, assessment, or waram	411	1,977	395	3,032	...	1,055	16	...
Total...	4,988	7,988	4,979	9,004	7	1,074	16	...
Net...	...	...	...	...	...	1,074	9	...

48. The increase under the head of Nunjah assessment is caused by the increased outturn of Nunjah crops and by the high prices.

49. The current demand of the estate amounts to Rupees 10,773, showing an increase of Rupees 1,309 over the demand of the last year.

	RS.
The assessment on the cultivation of the year, including the value of Melwaram share in kind	9,004
Add.	
Teerwajasti and Fasaljasti	246
Ready money collections	1,954
Total...	11,204
Deduct.	
Sundry remissions and wages of village officers	711
Balance...	10,493
Add.	
Revenue from extra sources	280
Total...	10,773

50. The arrears at the commencement of the fasli under report amounted to Rupees 2,473, to which the current demand, *viz.*, Rupees 10,773, being added the total demand was Rupees 13,246. Of this Rupees 8,728 were collected within the fasli and Rupees 80 written off the accounts, as directed in the Proceedings of the Court of Wards, dated 18th May 1874, No. 1,161. There remained a balance of Rupees 4,438 at the close of the fasli, which was reduced to Rupees 1,456 by subsequent collections up to the end of September 1874. Of this Rupees 140 are old arrears.

51. I request the sanction of the Court of Wards for writing off the accounts Rupees 15-3-4 particularized below as irrecoverable:—

	RS.	A.	P.
Value of the wastage of paddy	2	7	10
Assessment due on certain Punjah land for Faslis 1280, 1281, and 1282, granted as Inam by one of the Zemindars of the estate. This Inam was ordered to be continued in Court's Proceedings, dated 1st October 1873, No. 1,989, and was numbered 31 in the statement recorded therein. This remission will in future be entered in Column 11 of Statement No. 2	12	11	6
Total...	15	3	4

52. The sum to the credit of the estate at the beginning of the year was Rupees 10,310, and the collections during the year amounted to Rupees 8,902, giving a total of Rupees 19,212. Deducting the charges, *viz.*, Rupees 17,906, the balance to the credit of the estate at the end of the year was Rupees 1,306. This sum is in the Huzur Treasury.

53. The charges of the year under report exceed those of the preceding year by Rupees 10,966, as shown in the margin. This increase is chiefly owing to the payment into the District Court from the funds of the estate of Rupees 10,198 in accordance with the decree in Original Suit, No. 23 of 1872, on the file of the above Court—*Vide* paragraph 39 of the last year's report.

	Rs.
Fasli 1282	6,940
„ 1283	17,906
Increase...	10,966

54. It will be seen from Enclosure A. to Statement No. 5 that Rupees 129 were spent on irrigation, &c., works.

55. OOTHAPANICKNUR.—This estate is composed of three Ryotwari villages and one Devastanam Inam.

56. The season was not very favorable.

57. The following statement shows the cultivation and settlement for the fasli under report :—

Items.	Fasli 1282.		Fasli 1283.		Increase.		Decrease.	
	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.
Dry, including Garden.	5,963	7,553	5,889	7,460	...	...	74	93
Wet...	279	598	248	529	...	...	31	69
Total...	6,242	8,151	6,137	7,989	...	...	105	162

58. This small decrease requires no remark.

59. The total demand under all heads of Revenue amounted to Rupees 8,934 as shown below, or Rupees 128 more than that of the last year :—

	Rs.
Assessment on the cultivation of the year	7,989
Add.	
Teerwajasti and Fasaljasti	249
Ready money collections	409
Total...	8,647
Deduct.	
Usual remissions	21
Balance...	8,626
Add.	
Revenue from extra sources	308
Total...	8,934

60. The amount of arrears at the commencement of the fasli was Rupees 2,783, to which the current demand, *viz.*, Rupees 8,934, being added the total demand was raised to Rupees 11,717. Of this Rupees 8,404 were collected within the fasli and there was left a balance of Rupees 3,313 at the close of the fasli, which was reduced to Rupees 1,303 by subsequent collections up to the end of September 1874. Of this Rupees 961 are old arrears.

61. I request the sanction of the Court of Wards for writing off the accounts Rupees 19-7-2, being the irrecoverable portion of arrears.

Tax due by ryots who have no property, Rupees 19-7-2.

62. There was a sum of Rupees 11,168 to the credit of the estate at the beginning of the fasli; to this the collections, *viz.*, Rupees 9,166, being added the gross receipts amounted to Rupees 20,334. Deducting therefrom the total charges of the year, *viz.*, Rupees 7,798, the balance left in favor of the estate was Rupees 12,536; of this sum Rupees 11,845 are in the Huzur Treasury, Rupees 456 in the Tirumungalum Taluq Treasury, and Rupees 235 in the Manager's Treasury.

63. The charges during the year under report exceed those of the preceding year by Rupees 1,585, as shown in the margin. The increase is chiefly owing to the payment, during the fasli under report, of kists due on Punnai lands for Faslis 1282 and 1283.

	Rs.
Fasli 1282	6,213
„ 1283	7,798
Increase...	1,585

64. It would appear from Enclosure B. to Statement No. 4 that debts to the extent of Rupees 13,316, inclusive of interest, were due to the estate at the close of the fasli, and that Rupees 80 were collected within the fasli, leaving a balance of Rupees 13,236. Of this sum Rupees 69-12-6, inclusive of interest, is due by one Eroolen Moopen (Item No. 10 in the detailed statement recorded in Court's Proceedings, No. 1,956, dated 26th September 1873), and Rupees 40 thereof were collected from him during the year. There is no probability of recovering the remainder, *viz.*, Rupees 29-12-6, as the debtor possesses no property, and I beg therefore to recommend that this sum may be written off the accounts.

65. Of the sum of Rupees 13,236 above referred to Rupees 9,488 are invested in mortgages of land which is in the possession of the estate, and the remainder is due on debt bonds. Steps have been taken for the realization of this amount. This sum includes an item of Rupees 720 due by Velliammal under the circumstances mentioned in this office letter, No. 329, dated 25th September 1874.

66. The educational progress of the Minor is shown in the accompanying statement.

67. Adverting to paragraph 2 of the Board's Circular Official Memorandum, dated 7th September 1872, No. 1,168, I beg to state that the receipts and disbursements by the Court of Wards for the estates of Bodinaicknur and Guntamanaiknur, as per their accounts current for the half-years noted in the margin, have been included in the returns for Fasli 1283.

Half-year ending 31st December 1873.
Do. do. 30th June 1874.

ENCLOSURE No. 1.

From J. LEE-WARNER, Esq., Special Assistant Collector, Ramnad, to H. W. BLISS, Esq., Acting Collector of Madura, dated 1st October 1874, No. 202.

I HAVE the honor to submit my Report on the Settlement and Collections of Revenue of the Ramnad Zemindari for Fasli 1283. The usual explanatory Statements Nos. 1 to 5 have been prepared in accordance with the forms received with your letter, dated the 6th March 1873, and are also forwarded as per enclosed list. In other respects, as I am conscious that in my remarks

I may have sometimes overstepped the assigned limits of a Jamabundy report, I must ask for the consideration of the Court of Wards. The estate being only placed for a few years under management I have always proposed to myself to detail in the annual report such circumstances as appear of interest in the general administration, as well as the particular settlement of the year under review, which may unavoidably have led me into some disquisitions, which others may consider superfluous or mere repetition.

2. Puttas.—In paragraph 3 of my last year's report I have noticed the aversion of the poor and ignorant ryots of the estate to receive paper Puttas to the displacement of the old number chits, which are described in paragraph 16 of my report for fasli 1281. In the year under review few formal Puttas have been exchanged, and a large portion of the collections has been realized without either Puttas or number chits. This is very alarming evidence of our inability to cope with what has been allowed to grow into a monstrous evil. Through many years of mismanagement the Curnams were left to manage everything within the village, and if the balances against the ryots, often only checked by a rough comparison with the previous faslis Jummah, appeared unusually large; these functionaries were sent for to Ramnad, or the Tahsildar's offices of their taluqs, where Kararnamahs would be taken from them, by which they bound themselves to make good the whole balances within a definite period. It thus became a matter of little import to the Taluq authorities whether the ryots had already paid the Curnams or not; and these latter in their turn assumed the position of crafty agent-representatives of a landlord, of the ignorance, indolence, and venality of whose inferior officials they had the most presumptuous contempt. Now when we are introducing the thin end of the wedge, by distributing an intelligible form of putta prepared in the Tahsildar's office and signed by him, as a means of getting the Taluq power in between the Curnam and the ryot, they are using their great power and influence over the inferior ryots to check the reform. Such a disinclination would in former times have taken the character of a disturbance, while now if we press it it will only lead to such serious results as perpetual litigation and desertion. The orders that we gave to all our Tahsildars were really simple enough, viz., to insist upon the acceptance of Putta wherever it might be possible to gain their object, and in other cases to send for the ryots and take from them a written agreement that Puttas had only been dispensed with on their formal request, and that they bound themselves to pay for the cultivated portions of their holdings according to the customs of the Zemindari and the terms of their holding recorded in the number chits. The figures marginally noted show the poor result of these arrangements. It would have been idle to have expected perhaps in the present state of the law. I speak advisedly and with the more authority that it has been my fortune to work on all sides, as an Assistant Collector in the Northern Zemindaries, as the landlord and tenant here, in saying that under the provisions of Act VIII. of 1865, and with the Curnam's Act unrepealed, "landlordism" is an art; and the only wonder to my mind is that any large estate like this has been able to survive the interposition of the legislature between itself and its tenants in the matter of the recovery of its rents provided for in these acts so many years. With the Judges against the Act, and the Curnams against him, and every man for himself, a landlord may very well ask for a pension and resign his hereditary estate, unless he may happen to be on a perfect understanding with all his tenants—a rule which, as long as human nature is what it is, is not likely to be general.

Number of the Puttas actually distributed	13,369
Do. do tendered	871
Do. of Chits granted	25,881
Do of the cases in which collections were made without either Puttas or number Chits	5,917
Total ...	44,038

3. Warapatt System.—In the 4th paragraph of my last report I briefly alluded to the well-worn objections to the "Warapatt" system of assessment on wet lands, of which this estate is held to be one of the last strongholds. So early as June 1873, and consequently sometime previous to the receipt of the Court of Wards' Proceedings, No. 1,021, of May 1874, we were venturing upon an experimental conversion of the warapatt into a fixed money assessment in a few villages, in the ambitious hope of having the result of these measures to present in this report as the basis of a future settlement on a more extended scale. On what we considered to be good grounds for proceeding we selected the Pullimadam Taluq, and as soon as the harvest of 1282 was off the ground we detailed the superfluous Inspectors of the neighbouring taluqs to help in a careful measurement of all the wet lands in the chosen villages. The villagers promised their assistance, and when the survey was completed the accounts were sent into the taluq to be compared. Finally, the measurement of one village was actually tested by Head Accountant Perianna Pillai. It was then agreed between us and the heads of the villages concerned to take the outturn accounts of the last ten faslis, or of as large a number of faslis as it is possible to get complete from the records, and to strike from them the average Melwaram outturn on each representative stull in that period, such average to be thereafter accepted as the probable utmost capability of any stull or field in the same village in which similar qualities of soil and conditions of cultivation might be observed in the absence of more particular accounts. The acceptance of this estimate by the ryots, it will be observed, is entirely in their favor, as it may be presumed that if the Court of Wards carry out the complete repair of irrigation works the ryots will hereafter realize the produce not only with greater certainty but possibly in more abundance. These preliminaries satisfactorily arranged it only remained to fix the rates of conversion. For this we proposed to abolish any distinction of Sumbah and Parisoo, but to take the selling rates of both from our accounts of the last ten years and to strike from the results so obtained an average price at which the Circar share ascertained as above should be declared payable. We also made known that while the standard of outturn would remain a fixed quantity the average prices would be revised at the end of every five years on the accounts of prices regularly kept during the period and introduced into each settlement by the officers employed in making it. The subjoined list shows exactly our method of calculation, but as soon as ever it came to taking the agreements the ryots began to fence with it. Some could not say what they were afraid of, beyond the vague terror of entering into new engagements. Others suggested that they had no room in their poor houses for storing the whole crop, quite forgetting perhaps that under the present arrangement of receipts they are now greedily taking all the Melwaram whenever they can get it. A few still more knowing ones, who it may be suggested are in the habit of keeping their kists always in arrears, argued that the result of the new arrangement would be nothing but loss to the poor ryots, who would be suddenly pressed by the Taluq officials in league with the merchants to discharge their kists punctually, and would then have to part with their grain to the latter at low prices early in the season to satisfy the demand made by the former. This of course is arguing that all classes are in the hands of the merchants, and that the latter also have no competition among themselves. Anyhow the raising of these objections warned us that there are apprehensions which no explanation can remove; so when the season began to take an unexpectedly unfavorable turn we were reluctantly compelled to abandon the schemes for that fasli. For my part I have great hopes of introducing the system in the current fasli with the concurrence of the Court of Wards. It may even be simplified by the arbitrary fixing of four standard scales of outturn to avoid too great multiplication of figures and to create still further reduction in favor of the ryots. Perianna Pillai and others who have studied the subject at all agree with me in thinking that it would be idle to keep more than four distinctions of land, while as there is a great uniformity of soil in many instances three will answer all purposes, so bearing in mind always that the average Circar Melwaram looked for in each colum of wet land under fair treatment is from three colums to three-and-half colums. We have a good basis of calculation. For instance in the village taken at random, account of which is here found, I would assume there to be three classes of soil in active cultivation, capable of bearing each 6, 4 and 3 colums Melwaram. I should enter 8, 10, 12, 13, 17, 18 stulls in the 1st Class; 15, 16 in the 2nd; and the remainder in the 3rd Class. If on inquiry it appears that there are besides a large quantity of outlying fields never brought to cultivation from the inferiority of the soil, the distance of the tank and other cause beyond the control of the ryot, I should add the 4th Class, which will be never less than 1½ colums. But these are points of detail which must be left with the settling officer on the spot, and I have merely alluded to them to show the principle of reduction. Whatever is attempted we are to expect the untiring underhand and sometimes openly declared opposition of the Curnam.

Name of Village. — Kadaya Nendal Pallimadam Taluq.

No of Still.	Name.	Extent of Land cultivated.	Average of 5 years from Fasli 1278 to Fasli 1282. Quantity of gross Produce, Melwaram, &c., per Colom of seed land at the average rate. Gross Produce.	Melwaram.	Price of the Melwaram.	Class.
		C. MA. ME. AS.	C. MA. ME. AS.	C. MA. ME. AS.	RS. A. P.	
1	Vettoothiroothal ...	0 7 3 0	2 7 3 4	1 3 0 0	4 3 9	III.
2	Nanthucoul	0 5 0 0	2 8 1 6	1 3 2 2	4 5 11	III.
6	Maitoothalai	0 8 4 8	4 0 5 4	1 14 1 6	7 0 2	III.
8	Vellarithalai	0 8 3 0	7 13 5 8	3 12 1 4	13 4 4	I.
10	Fanyadi Moockani ...	0 10 0 12	10 4 4 8	4 14 1 10	17 4 6	I.
12	Vanlathalai	0 6 0 0	6 3 0 0	2 14 3 14	10 8 10	I.
13	Koanthalai	0 10 0 0	8 8 2 0	4 1 3 8	14 11 4	I.
15	Kolankourvaithalai ...	0 9 5 4	7 7 2 4	3 8 5 10	12 13 10	II.
16	Do.	0 7 0 0	4 11 1 0	2 4 0 14	8 1 5	II.
17	Anthiadithalai	0 7 0 0	9 6 2 4	4 7 5 2	16 0 8	I.
18	Do.	0 7 0 0	6 9 1 8	3 2 3 12	13 4 1	I.

4. Cultivation Season.—The cultivation season commenced and ended unfavorably. None of the large tanks received their usual supply of water and no floods came down the rivers. In the months of February and March there was such a drought as to cause a lively apprehension of future distress. Since that time little or no rain has fallen and the Kodai crop was unsown.

5. General Health.—General health has remained good in a most surprisingly satisfactory manner. Indications of severe suffering were visible in the southern portions of the estate, where the children of the poor Maravers often subsisted for days upon roots boiled in thin conjee-water, but no deaths from starvation occurred. At times the state of other parts about Sayelgoody, Shikkul, and Aroonoothimungalum caused grave alarm, but by the good providence something turned the scale always just at the right moment. A fever of unusually severe type broke out along the Tinnevelly frontier, attacking persons without distinction of sex or age; Perunali and a few of our border villages suffered at a great rate of mortality, but the plague is now abated. From the end of June it was stated that all the latest seizures were recovering. Pasture has been so scanty, and drinking water so scarce that the cattle have been reduced to a state of leanness and debility, which augurs badly for the next cultivating season. Immigration to Ceylon nearly doubled since last year; and though I cannot furnish the particulars, as the Ceylon Government only make up the accounts yearly, from my personal inquiries I am able to state that the increased numbers were largely recruited from this estate.

6. Prices.—Prices were higher than in the past fasli, approaching those which obtained in the famine year, Fasli 1276. There was not, however, an actual scarcity of grain, though the heavy prices pressed very hard upon the poor classes of people. In the month of July 1873 the selling prices were Rupees 4-12-0 per colum of Sumbah and Rupees 3-12-0 per colum of Parusoo, rising gradually* to Rupees 6-12-0 and 6 in June 1874, respectively.

* With exception of two months, January and February 1874, when Sumbah sold at 7-8-0 and 7, and Parusoo, 6-8-0 per colum, respectively.

Sumbah and Parusoo Price.

	RS.	A.	P.
Fasli 1230	2	9	0
,, 1240	1	4	0
,, 1260	1	8	6
,, 1270	3	13	0
,, 1276	5	13	6
,, 1280	3	6	0
,, 1281	3	5	11
,, 1282	3	2	0
,, 1283	4	10	0

7. I have entered in the margin for purposes of comparison the general price of both sorts of paddy upon the estate in several previous years.

8. It would not be out of place here to append a short statement showing the average price of Sumbah and Parusoo in each taluq during the year under review, and also during the harvesting season from January to May 1874.

Taluqs.	Sumbah. Average of 12 months.	Sumbah. Average of 5 months.	Parusoo. Average of 12 months.	Parusoo. Average of 5 months.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Ramnad	4 9 8½	5 6 0	4 5 10½	5 2 0
Moodoocolattoor	3 13 0	5 0 0	3 13 5	4 8 0
Kamoody	5 6 9	5 4 0	3 15 2	4 10 0
Saligramam	4 0 0	4 14 0	3 11 8	4 10 0
Aroonoothimungalum	4 2 4	4 12 0	3 12 1½	4 6 0
Hanoomuntagoody	4 13 5	4 12 0	4 5 6½	4 4 0
Pullimadum	5 10 2	6 2 0	4 13 10	5 8 0

The difference in the average rates is of course attributable to the positions of the taluqs with reference to the markets, sea-ports, &c.; the deficient crop accounting for the unusual rise in all prices during the harvest season.

9. Agreeably to the arrangement adverted to in paragraph 37 of the Settlement Report for Fasli 1281 the ryots received more than half of the Melwaram paddy on giving receipts, leaving the remainder with us to be disposed of at the selling rates of the markets at the time of sale.

10. VILLAGES AND THEIR TENURES.—The number of the villages comprised in the estate in the year under notice was the same as in the preceding fasli, *viz.*, 2,167½, though there were changes in tenures as shown in the subjoined list :—

		Fasli 1282.	Fasli 1283.	Increase.	Decrease.
		WHOLE. A. QR.	WHOLE. A. QR.	WHOLE. A. QR.	WHOLE. A. QR.
Fysul Inam Villages.	1. Devastanum	366 3 2	366 3 2	.....	.....
	2. Chuttram	67 4 2	67 4 2	.....	.....
	3. Durmasanum	344 6 2	344 6 2	.....	.....
	4. Jeevithum	22 12 0	22 12 0	.....	.....
	5. Madapuram	12 0 0	12 0 0	.....	.....
	6. Pullivassel	6 0 0	6 0 0	.....	.....
	7. Sittanendal, &c., Villages.	4 0 0	4 0 0	.....	.....
	8. Villages granted to Pundarum, &c.	3 8 0	3 8 0	.....	.....
		826 2 2	826 2 2	.....	.....
Fysul Ain Villages.	1. New Durmasanum	120 0 0	109 3 0	.....	10 13 0
	2. Cowle villages	308 8 0	281 0 0	.....	27 8 0
	3. Amani	912 15 2	951 4 2	38 5 0	.....
		1,341 7 2	1,341 7 2	38 5 0	38 5 0
	Total...	2,167 10 0	2,167 10 0	38 5 0	38 5 0

11. The only item of the Fysul Inams to be noticed here is the one No. 3, "Durmasanums." This item includes the villages of Paparendal, Pattanendal, Vunnarendal, and Mooniarendal made over to the Zemindar by the Government in reference to the correspondence noted in the margin.

Proceedings of the Madras Government, dated 27th July 1871, No. 1,305.

The Government having cancelled the annulment of their tenures, and placed them in their original position, I issued notices to the Inamdars, inviting them to take their villages back on paying the arrears of Poroopu.

Only the Inamdar of Vunnarendal has appeared and retaken possession of the village on paying the balance of Poroopu.

The other Inamdars have either not appeared at all, or are not willing to accede to proper terms about making good the arrears due ; and as the villages have been some years in our possession I do not think it necessary to take any further action in the matter for the present.

12. The transfer of 10⅛ Seroothettoo villages to Ain from the head "New Durmasanum, &c.," in which they were included in the last year in accordance with the Proceedings of the Court of Wards, dated 21st June 1873, No. 1,072, was the cause of a decrease under that head.

Out of these Seroothettoo villages, 4⅛ which were in the Zemindar's possession at his death, have now been placed like oth[illegible] Amani villages, under the direct management of Ain Tahsildars ; while the remaining six [illegible]ges are still left with the Cowledar, &c., to whom they were granted on favorable rent a long time ago as stated below ; the rent being of course collected from them and carried to the credit of the estate.

(*a.*) This was granted on the 6th June 1861 by Ponnusawmy Taver to one Paripoorana Attal, a female relative to the Zemindar, on an annual fixed Poroopu of 93-1-7 at 2 Rupees per colum of seed land, and Annas 3-9 per Kurukum for 40 years from Fasli 1271.

Puttanendal in Moodoocolattoor Taluq.			
Seed Colums.			
Nunjah	22	11	5¼
Kurukams			
Punjah.....	202	4	0

(*b.*) These villages were granted on the 27th January 1867 by Ponnusawmy Taver to Subramania Iyen, a servant of the Zemindar, for 40 years, from Fasli 1276, on a fixed Poroopu of 50-5-9, at the rate of 12 Annas per colum of seed land and 2 Annas per Kurukum.

	Nunjah.	Punjah.
1. Vunnangattam, Ramnad Taluq	33 13 4¼	51 14 1
2. Tevarandanendal, Ramnad Taluq	6 3 0¾	48 6 0
3. Karoonganendal do. do.	5 5 1¼	22 8 0

The Zemindar, on assuming the management of the estate himself attached the villages in Fasli 1278, on the ground of the rates being unduly low.

The Cowle was, however, renewed in Fasli 1280, or on the 6th March 1871, by the Agent, Moottcoramalinga Taver ; the Cowledar having paid a Nuzzur of Rupees 120, and bound himself to pay an increased Poroopu of Rupees 75 per year.

(*c.*) This village was granted on the 30th December 1866 by Ponnusawmy Taver to Sevascoria Narraina Pillai, a Vakeel in Munsif's Court at Permagoody, for 30 years, from Fasli 1276, on a fixed Poroopu of Rupees 284-13-10 at 7 Sooly Fanams per colum of seed land, and Annas 6 per Kurukam.

	Nunjah.	Punjah.
Paumboovelandan in Moodoocolattoor Taluq	233 8 4¼	142 8 0

Average income of four years from Fasli 1272 to Fasli 1275 Rupees 91-14-8.

On the 25th February 1872 the Cowledar having applied to the Zemindar for a reduction in the Poroopu it was reduced to Rupees 120, and a fresh Cowlenamah granted to him by the Zemindar under date the 28th idem for 40 years.

Karoothanendal, Ramnad Taluq.			
Seed Colum			
Nunjah.....	165	6	4
Kurukam.			
Punjah.....	790	8	0

(*d.*) This was granted on the 22nd July 1868 by the Agent Sethoorajah to Sevasami Taver of Munnandy, the claimant for the Zemindari, on a fixed Poroopu of Rupees 350 per year.

13. The decrease under the head "Cowles, &c.," was the result of the addition of the six Seroothettoo villages to this head under the circumstances stated in the above paragraphs, and of the transfer from this head to "Amani" of the Mungalagudy and other villages (33½ in number) relinquished by the Cowledars upon the Collector's notice, declaring that the leases were not binding on the Zemindar's successor as shown in the margin.

Mungalagudy, relinquished by Narayanen Chetty of Devacottah—*Vide* following correspondence :—
To the Collector, dated 23rd March 1874, No. 40.
From do. ,, 1st April ,, ,, 75.
To do. ,, 17th ,, ,, ,, 51.
From do. ,, 25th ,, ,, ,, 90.
Moovanaadoo, Vailoocottai Mahammes Villages (31¼), relinquished by the Cowledar, M. Aroonachellum Chetty of Devacottah.
Ottakandy relinquished by Veena Rana, Ena Koottyem Chetty of Devacottah.

14. The increase under "Amani" is of course explained by the fact that 4⅛ Seroothettoo villages resumed as mentioned in paragraph 12, and 33½ Cowle villages relinquished by the Cowledars as stated in paragraph 13, have been brought under Amani management in the year under review.

15. Extent of Cultivation.—The extent brought under settlement in Fasli 1283 was less than that of 1282, as shown below. This was entirely owing to the unfavorable character of the season :—

	Fasli 1282.	Fasli 1283.	Increase.	Decrease.
	ACRES.	ACRES.	ACRES.	ACRES.
Punjah Vanpire, &c.	235,489	225,223	...	10,266
Nunjah do.	41,189	29,629	...	11,560
Total...	276,678	254,852	...	21,826

16. The Nunjah outturn was much below the usual crop, the average yield per colum of seed land being 3¼ colums in the fasli under report. Thus it happened that the Melwarum produce, or the paddy falling to the landlord's share in Fasli 1283, was only 31,017 colums compared with 84,503 colums of yield of Fasli 1282.

17. Shavi Remissions.—The remissions granted on account of Nunjah and Punjah Shavi amounted to Rupees 5,497-8-0 as particularized in the margin, exceeding the total of last year by Rupees 5,434-1-1.

	Rs.	A.	P.
Nunjah crops withered, &c.	2,065	15	10
Do. Manipidy or short produce	2,417	1	8
Punjah crops withered.....	1,014	6	6
Total...	5,497	8	0
Remission in Fasli 1282...	63	6	11
Total...	5,434	1	1

18. In an adverse season like the one under notice it would be superfluous on my part to advert particularly to the circumstances under which this concession was found to be indispensable. It suffices to say that the Shavi was in most cases present and traceable to causes beyond the control of the cultivators. Every claim was carefully inquired into on the spot by the Taluq officials, and in many cases by the Tahsildars and Sheristadars themselves.

19. It will be observed that the remission conceded for "Manipidy" forms the bulk of the remissions. The principle which governs this remission in the estate is that if the yield of one colum of Nunjah seed land is below a colum of paddy the land is supposed, for purposes of rent, to have yielded nothing and is entitled to remission of the money assessment (land and straw tax) imposed on it, though the scanty produce which the land actually yielded is divided as usual between the landlord and tenants.

The fact of so large an extent of land as 3,514 seed colums having come under this head testifies to the badness of the last season.

20. The taluqs most seriously affected by the drought were Saligramum, Aroonoothimangalam, Moodoocolattoor, Kamoody and Hanoomuntagoody.

21. Waste Remitted.—Rupee 1-2-8 was remitted on account of waste included by mistake in the Cultivation returns.

	Fasli 1282.	Fasli 1283.
	ACRES.	ACRES.
Cotton.....	37,149	23,758
Indigo.....	21	...
Sugar-cane.....	15	12

22. Cultivation of Special Products.—The cultivation of the special products, such as cotton, &c., is given in the margin compared with that of Fasli 1282, the decrease being of course the result of the bad season.

23. Current Demand.—The current demand of the estate, including a part of the quit-rent due on the Inam villages newly added to it, with reference to the Board's Proceedings, dated 21st February 1874, No. 394, was Rupees 6,11,039, falling short of that of the previous year by Rupees 1,29,802. If the new "Quit-rent" be taken out of the demand the decrease will appear greater by that amount, *viz.*, Rupees 8,490-10-9. I must observe that this falling off, though about 18 per cent. on the last year's revenue, would have been considerably increased had not the scarcity of food grains brought about a corresponding rise in prices, of which we reaped the benefit in our sales of the Melwaram produce.

	Rs.	A.	P.
Fasli 1283.....	6,11,039	13	6
„ 1282.....	7,40,841	15	2
Decrease...	1,29,802	1	8

24. Current Collections.—The collections within the fasli on account of the current demand of the year under review were Rupees 3,68,262-0-1, leaving a balance of Rs. 2,42,777-13-5 at the close of the year, which was further reduced by subsequent collections (89,794-15-11) up to August last to Rupees 1,52,982-13-6. A portion of this current balance is not recoverable for the present for reasons stated below.

25. Rupees 22,967-6-10 are due on the Pauliemputty Sub-Division, &c., &c., which cannot be collected until the agreemnet of 23rd November 1867, entered into between Ponnusawmy Taver and the late Zemindar relating to these villages, is declared invalid against the Minor. Though we have failed in preventing the separate registration of Pauliemputty and Pundulgoody Mahanums in the name of the heir of Ponnusawmy Taver from the Court being of opinion, among other matters, that there was not a sufficient disclosure of fraud or of the exercise of undue influence in the dealings between the two parties to invalidate the alienation of that estate upon an annual favorable rent, we might easily get up a new trial to set aside this remarkable document which deprives the Minor for some years more of the lawful rents not only of this separate estate but many Ain villages enjoyed by the late Ponnusawmy Taver on Cowle tenure. It will be remembered that I brought up a large array of evidence to meet this point in Madura Original Suit, No. 21 of 1873, but the Lawyers went off to the law points of the case at once and my witnesses were hardly examined at all.

26. The collection of the balance of Rupees 398-3-10 depends upon the settlement of some boundary disputes between certain villages. The necessary steps have been taken for the early disposal of these cases.

27. The next is an important item of balance, Rupees 2,442-5-1, being the tree-tax in the island of Ramaswaram. I beg to observe that the Head Assistant Collector's judgment confirmed by the Civil Court in appeal, as stated in my last report (paragraph 17), was repealed by the High Court at Madras on the purely technical ground that the question involved in the case was beyond the cognizance of a Revenue Court under Act VIII. of 1865, and should have formed the subject of a regular suit in the Civil Court. A plaint is accordingly now being prepared.

28. The Ain portion of the village Mudimunarcottai, referred to in paragraph 15 of my last report, owes Rupees 1,008-10-2, being the tax on the lands held by the ryots. In this year also I tendered Puttas to the ryots, which were unanimously rejected. I am only waiting to know the result of the suit* brought by one Moottyen Chetty in the Subordinate Court of Madura for recovery of the similarly circumstanced Ain or so-called new Durmasanum village of Melsiroopothu now in our possession, to take the legal steps to recover the rents and possession of our portion of the village.

* Original Suit, No. 121 of 1874.

29. The ryots of Aroonoothimangalam and Pullimadam Taluqs object to pay the additional assessment, Rupees 418-2-3, charged on the Punjah Vanpire in consequence of its having been irrigated with tank water on the ground that it is an innovation. From the information before me it is clear that, though the charge is always entered according to the established practice and the Teerwah Dittam of the estate, and is even paid in other taluqs of the estate, here it has always been objected to. From the temper of the Court, with reference to procedure under Act VIII. of 1865, it does not seem advisable to sue for compulsory acceptance of the Puttas which we have tendered according to custom in the Revenue Court, and I am collecting the most accurate information on the practices alluded to before taking legal steps to enforce the demand.

30. The tax on certain trees alleged not to be in existence amounts to Rupees 111-12-11. The ryots have applied for its remission, and the matter is under inquiry by the Tahsildars and will be disposed of soon.

31. There is a balance of Rupees 29-10-1, being the rent charged on Village Officers' Maniems, &c., which are now found not to be in their possession. This will be recommended for remission as usual in the next report.

32. The Punjah lands in Goodaloor and other four villages in Aroonoothimungalam Taluq were assessed at 12 Fs.* per Kurukum at the permanent settlement; but, as I have observed in paragraph 15 of my last report, the ryots used to pay lower rates, the Fysul rate being only entered in the yearly Jamabundy accounts and never collected. The ryots rely on a Cowle which they obtained in Fasli 1239 for a portion of the land at the lower rates of 7½ and 5 Fs. per Kurukum. The time of the lease having expired the lands were recharged with the original assessment. I have reason to believe that the charge of 12 Fs. is reasonable, as all the accounts bearing on the subject, dated prior to Fasli 1239, when the Cowle was granted, uniformly show 12 Fs. to be the rate charged on such lands; but before adopting legal measures I want some definite information as to whether that rate was actually collected, and if so how long, which we have been hunting up. The ryots declined to receive the Puttas at the Fysul rate.

* Rupees 206-2-8.

33. There is a small balance of Rupees 30, being the tax on the cultivation within the beds of the tanks where it has been strictly prohibited. The ryots object to the payment on the usual plea that the lands are beyond the water-spread. The Tahsildars have been instructed to measure the lands and report the result.

34. In Pullimadum Taluq there are some Punjah Vanpire lands built over without the permission of former Zemindars and therefore in strict law chargeable with Vanpire tax, amounting to Rupees 61-2-5, for Fasli 1283. They were in fact so entered in this year's accounts; but, as I have already decided in some similar cases in Hanoomantagoody and Saligramam Taluqs, where on inquiry it turned out that the ryots had built houses on Nunjah lands which they had occupied more than twenty years, and in most cases free of all payment, that it is advisable to commute the threatened Nunjah tax for a Punjah rate with the consent of the ryots, I remitted the papers to the Pullimadum Tahsildar for further report with orders to suspend the attempt to collect this high rate, there being no other Gramanuttam available.

35. Rupees 252-10-0 were the Poroopu due on the villages Vooranangudy, Palangolam and Nagaranendal belonging to the Rameswaram temple, objected to by the Trustee and fully reported on in my letter of the 29th October 1873, No. 218. As the Collector has issued orders on the subject direct to the Government Vakeel without communication with this office, it is not known how far the steps taken for the recovery of the balance have advanced.

36. There is only a small extent of land under cultivation in the villages of Pattanendal, &c., adverted to in paragraph 11 of this report, so that the collections made have barely covered the Poroopu due upon them. The remainder, Rupees 189-5-10, therefore appears in the accounts as an uncollected balance, which will be recommended for remission in the next year.

37. The balance due by one Pulliconda Perumal Pillai of Poolichicolam is Rupees 400-4-0. He refused to receive the Putta formally tendered to him this year also, on the usual plea that he is the Cowledar of the whole village. The decision of the Head Assistant Collector, compelling him to receive the Putta, as stated in paragraph 19 of my last report, has been appealed against in the Civil Court at Madura. I am only waiting to know the result of the appeal to proceed under the provisions of Act VIII. of 1865 to distrain his property for the amount.

38. The Devastanam villages owe a balance of Poroopu, Rupees 6,606-4-7, which will be collected soon, there being no funds available at present.

39. The quantity of Choya roots stored in the fasli under notice was 138½ barams, falling short of the collection (171$^{5}/_{8}$) of the previous fasli by 32$^{1}/_{8}$, 21$^{5}/_{8}$ barams were sold for Rupees 1,243-7-1 and the remainder was valued at an estimated rate of Rupees 50 per baram at Rupees 5,864-6-5, the total income being Rupees 7,107-13-6, from which Rupees 4,510-5-7 have to be deducted, being the amount of advances paid to the ryots and the cost of the permanent establishment, leaving a total profit of Rupees 2,597-7-11 on the year's transaction. We have also sold by auction on the 26th September 1874, 31$^{1}/_{2}$ (price 1,988-4-9) barams out of the roots collected in Fasli 1283 and those stored in the previous years.

40. The balance in the course of collections amounts to Rupees 1,17,860-12-10, of which Rupees 24,886-15-6 represent the value of paddy, including what our Tahsildars have in store, the balance of money assessment, road-cess, and quit rent being Rupees 92,973-13 4. The Tahsildars continually receive strict orders for the punctual realization of the balances. Considering the difficulties caused by the nature of the past season I think that we have every reason to be satisfied with these results.

41. Kamoody, Moodoocolattoor and Hanoomantagoody Taluqs have the largest arrears, and the Aroonoothimungalam and Ramnad Taluqs are not far behind.

The Pullimadam Tahsildar, Chinniah Naick, and the Saligramam Tahsildar, Soondarajah Iyengar, have distinguished themselves among the Tahsildars by an early reduction of their balances.

42. Arrears of the former Faslis.—The appended statement shows in a concise form the uncollected arrears of the former Faslis 1278 to 1282 at the beginning of the Fasli 1283, with the collections and remissions within the Fasli, &c. :—

———	Fasli 1278.	Fasli 1279.	Fasli 1280.	Fasli 1281.	Fasli 1282.	Total.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Arrears at the beginning of Fasli 1283.	68,461 6 4	55,567 12 8	94,834 14 4	67,559 11 4	3,44,209 13 9	6,40,633 10 5
Collections within the fasli	... ...	833 12 11	3,515 8 1	17,448 1 10	2,87,145 15 6	3,08,943 6 4
Remissions within the fasli	68,461 6 4	4,851 14 4	1,316 1 8	323 14 11	... ...	74,953 5 3
Total...	68,461 6 4	5,685 11 3	4,831 9 9	17,772 0 9	2,87,145 15 6	3,83,896 11 7
Balance	... ...	59,882 1 5	90,003 4 7	49,787 10 7	57,063 14 3	2,56,736 14 10
Subsequent collections	... ...	6 5 8	1,554 1 1	339 1 0	5,532 0 1	7,431 7 10
Balance...	... ...	59,875 11 9	88,449 3 6	49,448 9 7	51,531 14 2	2,49,305 7 0

43. The arrears of former years remaining unrealized at the end of August 1874 are classified as follows :—

Items.	Fasli 1279.	Fasli 1280.	Fasli 1281.	Fasli 1282.	Total.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1. Irrecoverable	29,075 11 8	42,808 10 1	6,026 14 1	2,687 13 1	80,599 0 11
2. Doubtful	3,368 12 9	3,178 11 5	27,651 5 2	28,368 13 5	62,567 10 9
3. Recoverable	27,431 3 4	42,461 14 0	15,770 6 4	20,475 3 8	1,06,138 11 4
Total...	59,875 11 9	88,449 3 6	49,448 9 7	51,531 14 2	2,49,305 7 0

44. The irrecoverable class is composed of the items shown below, and I request the sanction of the Court of Wards to write off the accounts those arrears which amount to Rupees 80,599-0-11 :—

	Fasli 1279.	Fasli 1280.	Fasli 1281.	Fasli 1282.	Total.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1. Balance due by Ponnusawmy Taver's estate on the Pauliemputty and other villages not to be collected according to the agreement entered into between him and the deceased Zemindar and irrecoverable under the Law of Limitation	22,967 6 10	22,967 6 10	... ...	... ...	45,934 13 8
2. Nunjah rent charged on Nunjah Mail Punjah land	24 10 9	94 9 10	... ...	... ...	119 4 7
3. The rent improperly charged on the village officers' Inams not enjoyed by them	... ...	... ...	... ...	29 11 1	29 11 1
4. Tax on the lands forming the subject of a boundary dispute between Kabkurichy of this estate and the Government village of Kovilanmutum to be remitted as the lands were decided to belong to the latter village	2 6 7	2 6 7	2 6 7	2 6 7	9 10 4
5. The tree-tax in the island of Ramaswarum, vide paragraph 27, irrecoverable under the Law of Limitation	1,203 13 11	1,203 15 11	... ...	... ...	2,407 15 10
6. Tax charged on certain Inams	12 7 0	14 2 0	... ...	... ...	26 9 0
7. Tax on trees cut down, &c., a long time ago	114 15 8	96 3 10	108 9 5	100 14 3	420 11 1
8. Nunjah rent improperly charged on the lands out of the prescribed limits of the water-spread of certain tanks	1,893 14 9	2,837 2 6	639 10 11	465 1 10	5,836 14 0
9. Poroopu on the Cowle villages of Vottapanyoor and Otakandy incorporated with Ain villages	116 8 11	115 8 11	... ...	37 1 4	268 8 2
10. The estimated revenue of the Cowle village of Kotandel in Moodoocolattoor Taluq. This was rufted by the Zemindar a long time ago, but the Cowledar Sevasamy Taver's people used to carry away the produce every year. It has been joined to Ain in the latter part of Fasli 1281	... ...	1,412 6 5	618 2 7	... ...	2,030 9 0
11. Value of damaged paddy	... ...	456 14 11	... ...	... ...	456 14 11
12. Tax charged on the trees standing on the Inam lands	20 18 9	20 18 9	20 18 9	20 18 9	83 7 0
13. Tax charged by mistake on waste land, &c	... ...	7 1 10	4 8 5	... ...	11 10 3
14. The Nunjah rent improperly charged on Punjah land, &c.	192 14 0	517 13 5	18 0 3	... ...	728 11 8
15. The estimated revenue of Poolancolam, a Cowle village in the Moodoocolattoor Taluq. This was attached by the Zemindar in the latter part of Fasli 1280, but the produce was enjoyed by the Cowledar. It has subsequently been joined to Ain	773 6 7	180 3 0	... ...	... ...	953 7 7
16. The difference between the highest Nunjah rent first charged on certain lands occupied by houses and the ordinary Nunjah rate subsequently imposed on them	... ...	... ...	... ...	86 9 6	86 9 6
17. Rent of Karoovela trees improperly entered in the accounts, while the trees were not actually rooted out, &c.	37 3 0	37 3 0	37 3 0	118 13 0	220 3 0
18. The Cudiwaram and Cultivator's share of produce improperly brought to account, &c.	42 11 1	33 7 2	6 0 9	4 0 9	104 3 9
19. The difference between the estimated rate of price entered in the Jamabundy accounts for the paddy in store and that at which it was subsequently actually sold	... ...	166 1 10	... ...	284 1 7	450 3 5
20. The amount collected from the ryots and embezzled by the Curnam of Pernali in the Kumbody Taluq. This Curnam also embezzled Rs. 2,414-7-1 in Fasli 1279. A suit having been brought against him in the Permagudy Munsif's Court he was dismissed and required by the Court to pay the sum to the estate. As his whole property is not worth more than 500 Rs. I did not think it advisable to sue him for this amount of embezzlement also	... ...	2,798 10 6	... ...	... ...	2,798 10 6
21. A part of the revenue of the Kundyoor village collected by the late Cowledar before the village was joined to Ain and by mistake entered in the accounts as "Uncollected balance."	... ...	... ...	65 10 3	... ...	65 10 3
22. Amount collected from the ryots but not brought to the accounts, having been brought by the former officials in payment of their salaries, &c.	1,463 6 3	9,725 0 2	... ...	... ...	11,188 6 5
23. Amount collected and embezzled by the dismissed Notegar of Anjukottai, &c., in Fasli 1279	176 12 1	... ...	... ...	... ...	176 12 1
24. Balance due by ryots who have since died or absconded	... ...	58 3 2	... ...	... ...	58 3 2
25. Proportionate Poroopu charged on the land discovered to be in excess of the registered extent of the Durmasanum Sathamalai village in Aroonoothimangalam Taluq, the excess being within the boundaries of the village	43 4 6	43 4 6	43 4 6	43 4 6	173 2 0
26. The balance of Road-cess, &c., to be remitted in consequence of its having been already collected and carried to the credit of the estate in column 7, Statement No. 4, for Fasli 1282, without a corresponding reduction being made in the balance, as the necessary information could not then be obtained as to the Faslis, &c., to which the balance appertained	... ...	... ...	4,464 8 8	1,504 0 0	5,968 8 8
Total...	29,075 11 8	42,808 10 1	6,026 14 1	2,687 13 1	80,599 0 11

45. About three-fourths, or Rupees 45,934-13-8, of the balance composing the "Doubtful" class are the arrears of Poroopu due by Ponnusawmy Taver's estate on Pauliemputty Division and other villages for Faslis 1281 and 1282, which, though not to be collected in the terms of the agreement referred to in paragraph 25, are still recoverable under the Law of Limitation if the agreement can be set aside. I will address you separately on the subject if I can make out a strong case.

46. The next item of balance to be noticed is the arrear (Rupees 3,867-4-0) outstanding against the Ain portion of the Mudimunnarcottai village referred to in paragraph 28 of this report.

47. Rupees 2,676-12-0 are due by Pulliconda Peroomal Pillai of Poolichicolum, noticed in paragraph 37 of the report.

48. The collection of Rupees 2,151-9-9 depends on the settlement of certain boundary disputes, for which the necessary steps have been taken.

49. The next important item of the arrears is the balance (Rupees 2,019-10-9) of the tree-tax in the island of Rameswaram. The legal measures will be adopted shortly for recovering the same, as I have observed in paragraph 27 of the report.

50. The remainder of the doubtful arrears is composed of the sundry balances remaining uncollected in consequence of the objections of the ryots of the Goodaloor and other villages to pay

the Fysul tax on their Punjah lands as noticed in paragraph 32, and certain other ryots to pay the Nunjah rent charged on the cultivation within the water-spread, &c. The Tahsildars have been strictly ordered to settle these disputes as soon as possible.

51. More than one-third of the "Recoverable arrears," or Rupees 38,220-7-9, is either secured by Kararnamahs entered into by the ryots, &c., and by the decrees obtained from the Civil Courts, or forms the subject of suits now going on in those Courts.

52. The arrears of Poroopu due on the Devastanum Chuttrum, as also the late Zemindar's Cowle villages now joined to Ain. &c., amount to Rupees 18,194-8-11. Steps have been taken for the early collection of the same.

53. The Tahsildar of Hanoomuntagoody will be instructed to adjust in the accounts Rupees 6,155-9-10, the balance of Poroopu due on the Eloocottai and Moovananadu Divisions by Mana Lena Arconachellum Chetty, the creditor plaintiff in Original Suit, No. 17 of 1873, on the file of the District Court of Madura as a set off against his debt.

54. The remainder of the recoverable balances is scattered over all the taluqs more or less. The Tahsildars have strict and repeated orders for the speedy realization of these balances, some of which have, I have reason to believe, been subsequently secured by the Kararnamahs by the Tahsildars, more especially the Tahsildar of Kamoody.

55. I now beg to notice the financial result of the year under report :—

	RS.	A.	P.
Balance in cash to the credit of estate at the commencement of the year, including the unadjusted advances	3,55,777	6	0
Receipts of the year under report	7,14,443	4	7
Total...	10,70,220	10	7
Deduct charges as particularized in the Statement No. 5 ...	8,34,761	8	1
Balance...	2,35,459	2	6

Particulars.

	RS.	A.	P.
In the Ramnad Treasury	95,390	2	11
In the Taluq Treasury...	41,954	10	9
In the Collector's Treasury...	77,981	2	3
Total...	2,15,325	15	11
Unadjusted advances...	20,133	2	7

56. Both the receipts and charges of Fasli 1283 have been greater than those of Fasli 1282, the former owing to the collection of the large amount of arrears outstanding at the commencement of fasli, and the latter to three main causes, *viz.*, 1, payment of peishcush in arrears; 2, payment of allowances to Kunjara Nachiar and Kolunda Nachiar; and 3, the greater outlay on account of the repairs to irrigation works.

	Receipts. RS.	A.	P.	Charges. RS.	A.	P.
Fasli 1282	6,55,002	13	5	3,78,343	7	1
,, 1283	7,14,443	4	7	8,34,761	8	1
Increase...	59,440	7	2	4,56,418	1	0

57. Notwithstanding the discouraging character of the past season, and the greater expenditure in the year under notice, I am glad to observe that the result is on the whole satisfactory, leaving a surplus of Rupees 2,35,459-2-6 to the credit of the estate at the end of the year.

58. *Enclosure A. to Statement No.* 4.—I have been unable to submit the statement showing the amount of debt due by the Zemindar, as I am not in possession of the facts connected with the payment, &c.

59. The debts due to the estate amount to Rupees 19,302-4-7, as shown in the Enclosure B. to the above statement. The payment on account of loan was but Rupees 1,295-5-7. The legal measures have been adopted for the recovery of the greater portion of the debts, Rs. 15,931-11-6.

60. The only next statement to be noticed is that No. 5-A. showing the Maramut works entered in the year under report.

61. In the report of last year the Court expressed the hope that the result of another year's labor at the repair of the tank might be more encouraging. The above statement shows what we have done in the year under review. Doubtless there have been mistakes committed, but the department was in its infancy, and while the Centre Office had everything to learn, not only about the character and performance of the new establishment but even the formalities of correspondence with the District Engineer's Office, the Overseers had to ascertain by experience the nature of the villages and their own relations with the Taluq officials. Once that we had set ourselves to avert or reduce part of the distress which necessarily attended a bad season, and entire cessation of agricultural labor by means of extension of tank repair, no excuses were admitted to cover idleness or deficiency of work, and I honestly believe that in consequence the ryots will hereafter meet our efforts in this direction with more general cooperation.

62. Taluq and Village Accounts.—In the last report we stated our intention to introduce gradually the paper forms of accounts supplied with the Taluq and Village Manuals. For this purpose general instructions were sent to every Tahsildar to insist upon the Curnams practising the art of writing on paper, and opinions were invited as to the suitableness of the forms. The replies that have been received are rather against any alteration of the old system of accounts at present, and it is clear that very few Curnams can write legibly on paper. I am of opinion that it would be sufficient to send copies of the forms of Taluq account which are most useful in the revised Manual, when it is received, to every Tahsildar's office and to insist upon their use. When the Tahsildars find that they are pressed to send in abstract accounts of demand, collection, and balance in all villages, at all periods of the year, they will soon find it to their advantage to recommend fit persons for the office of Curnam, and to impress upon those functionaries the necessity of a simplification of account-keeping in their department also. In our circuits in the year under review certain Gumastahs of the Huzur office were always deputed to examine the Chittahs of the taluq wherever we happened to halt, and to compare the entries. But we had no time and no establishment to spare to make a pretence even of looking into the village accounts. The Tahsildars have now really no execuse for neglect of this important branch of their duty, as they have Inspectors of Divisions to nearly every twenty Ain villages of the estate, whose chief duty it is to be always taking the accounts from, and checking the Curnams. Now that the number of taluqs has been reduced to the smallest number compatible with efficient supervision under the cumbrous combined system of Warem and Teerwaputh, I apprehend a great improvement in this respect.

63. Taluq and Huzur Subordinates.—On this head I must append a few remarks at greater length than I should ever deem necessary in the Jamabandy report of a Government district. The fact is that the servants of the higher grades look for a favorable mention of their names in this annual report with the greatest interest Three years' practice in the estate has undoubtedly qualified my Sheristadar, Raja Ram Row, to hold the post of a Deputy Collector whenever there is a vacancy, to which he is reasonably entitled by his position in the service, and I am glad to testify my approbation of his hard work, and independence of the fair-weather good opinion of the people of Ramnad. Perianna Pillai has been doing all his work well and carefully. As his long service fairly entitles to a pension I trust that this will come in due course under the consider-

ation of the Court of Wards, and that his post may be filled by some experienced man from Madura or some other district, who can afford material help to the Sheristadar in the introduction of a simplified system of account-keeping. Soondaraj Iyengar and Varadarajooloo Naidu, favorably noticed in my last report, were promoted in the year under review as Acting Tahsildars, in which posts they will be confirmed if they continue to give satisfaction. My second Clerk, Soobba Row, has worked hard, but it is a great drawback that none of the older servants of the estate can speak English at all. My Record-keeper, Vencata Row, has worked well, and his room wears a vastly different aspect from the confusion which existed there a year ago.

64. In the taluq there have been great changes. The Abiramam Taluq was abolished. Two Tahsildars were dismissed from their posts for the most serious misconduct, and their places filled up as above mentioned.

Before this report was closed orders had also been received to do away with Areonoothi-smungalum as a separate Tahseel. In my opinion the final safe limit of reduction in taluqs ha now been reached. The Cusbah Tahsildar, an old servant of the estate and the son of a former Manager under the Court of Wards, Syed Ismaul Sahib, is not up to the work; but he, like many others, will not retire of his own accord. In consideration of his service, and the respectable position of his family, I shall recommend for a pension separately.

65. Progress of the Minor.—The Guardian reports favorably of the boy's progress. He is still too young to be put to regular study. I see him occasionally, and I hope that something may be made of him when he grows a little older and is removed to Madras. Much of the good influence of the Guardian at Ramnad is counteracted by the foolish behaviour of his mother, who not only fills his little head with high-flown notions of his dignity, but occasionally sends him with an uncivil message to his Tutor, the Guardian, or even to myself. Though he may not know the significance of what he repeats parrot-wise, the training is bad.

(True Copy.)

(Signed) T. RAM ROW,
Deputy Collector for Collector.

Enclosures Nos. 2 to 7.—Statements.

Enclosure No. 8.—List of Statements.

With the foregoing letter the Collector of Madura submits his Report on the Administration of the several Estates under the management of the Court in his District for Fasli 1283.

Ramnad.	Sundyoor.
Bodinaicknur.	Oothapanaicknur.
Guntamanaicknur.	

2. Ramnad.—The number of villages in the estate remained the same as in the preceding year, although in the tenures of some there were slight variations owing to the transfer of some villages from "New Dharmasanum and Cowle" to "Amani."

3. Endeavors were made to introduce a money assessment in some villages in lieu of the sharing system. The measures adopted seem to have been fair and proper, and the ryots professed themselves ready to agree to the proposals but held back when the time came for ratifying the agreement and eventually the scheme had to be postponed owing to the unfavorable nature of the season. The project should not, however, be abandoned altogether and the Court trust that greater success will be attained during the current fasli. Owing to the adverse season there was a decrease in the extent as well as the revenue of the lands brought under settlement as shown in the margin. Including miscellaneous revenue and deducting remissions the current demand amounted to Rupee' 6,11,040, which is Rupees 1,29,802 less than that of Fasli 1282. The total demand, current and arrears, amounted to Rupees 12,51,673, of which Rupees 6,77,205 or about 54 per cent. was collected within the fasli and Rs. 74,953 struck off the demand under the Court's Proceedings, dated 1st May 1874, No. 1,021. The balance was reduced by subsequent collections to Rs. 4,02,288* on 1st September, which was 32 per cent. of the demand. Of the arrear balance Rs. 80,599 are stated to be irrecoverable, and the Collector recommends their being written off the accounts. The Court have examined the grounds of recommendation for their being written off. Of the balance about 28,000 Rupees of the current revenue and 62,000 of arrears are stated not to be recoverable for the present, as their collection depends upon the settlement of certain disputes and suits pending before Courts, and the further balance of Rupees 2,31,659, is stated to be in the course of collection; a portion of the same, *viz.*, Rupees 38,220, being secured by decrees obtained from Civil Courts or agreements entered into by the ryots.

Items.	Fasli 1282.		Fasli 1283.	
	Extent.	Assessment.	Extent.	Assessment.
	ACRES.	RS.	ACRES.	RS.
Dry	235,489	2,55,630	225,223	2,46,957
Wet	41,189	2,81,294	29,629	1,66,139
Total...	276,678	5,36,924	254,852	4,13,096
Assessment of lands brought under cultivation ...	...	5,36,924	...	4,13,096
Add Fasal and Tirvajasti ...	...	15,840	...	5,190
	...	5,52,764	...	4,18,286
Deduct Remission.	...	65	...	5,499
	...	5,52,699	...	4,12,787
Add Miscellaneous.	...	27,548	...	27,171
	...	5,80,247	...	4,39,958
Deduct pay of the Village Establishment ...	...	36,955	...	24,402
Total Amani villages	...	5,43,292	...	4,15,556
Add Village rent.	...	1,23,106	...	1,15,243
Do. Jodi	...	51,811	...	60,362
Miscellaneous not included in Amani	...	22,633	...	19,879
Total...	...	7,40,842	...	6,11,040

* Arrears ... ... RS. 2,49,305
Current 1,52,983
Total... 4,02,288

† Current ... ... RS. 1,24,953
Arrears 1,06,706
Total... 2,31,659

4. The financial condition of the estate in Fasli 1283 is compared with that of Fasli 1282 in the following abstract :—

	Fasli 1282.	Fasli 1283.
	Rs.	Rs.
Opening balance	79,117	3,55,777
Current receipts	6,55,003	7,14,443
Total	7,34,120	10,70,220
Charges...	3,78,343	8,34,761
Remainder	3,55,777	2,35,459

5. The increased receipts are due mainly to larger collections on account of outstanding arrears during the year under report.

6. The particular of charges are shown below :—

	Fasli 1282.	Fasli 1283.
	Rs.	Rs.
Establishment and Saderward	85,162	90,906
Maramut Expenditure	2,877	29,976
Fixed Peishcush	1,35,000	4,15,812
Assessment and Road-cess...	51,720	36,829
Government Commission	...	2,999
Maintenance and Education	...	...
Allowances for other members of the family.	29,415	29,381
Payment of Debts	...	1,40,216
Miscellaneous	74,169	88,642
Total ...	3,78,343	8,34,761

7. The expenditure on Maramut was Rupees 29,976 as detailed in the margin. The amount entered under payment of debts includes Rupees 1,37,065 advanced by Government in the life-time of the late Zemindar, which the Collector states was credited to Government from the funds of the estate before the G. O., dated 14th August 1873, No. 850, was received, and that it will be recredited to the estate, and added to the mortgage debt to Government. The Court observe, however, that in his subsequent letter of the 3rd February 1875, No. 16, the Collector proposed to leave matters as they stand, an arrangement which the Court approved in their Proceedings of the 3rd March 1875.

	Rs.
Repair of Tanks	25,243
Do. of Channels	1,807
Do. of River	12
Do. of Sluices	2,147
Repairs of Cutcherry	767
Total ...	29,976

8. The balance, Rupees 2,35,459, was in the hands of the Collector; it cannot be invested in Government Securities, as it will be required partly for liquidating debts and partly for outlay on irrigation works.

9. The debts due by the estate are not reported, as the correct amount is still unknown owing to the suits of some of the creditors being still undecided.

10. Of the debts (Rupees 19,302) due to the estate only Rupees 1,295 were collected. This is not satisfactory.

11. The Minor, who is five years and eight months old, is still too young to be put to regular study. The Collector advises strongly the removal of the Minor to Madras in order that he may be removed from the evil influences which surround him in Ramnad. The Court have already expressed their opinion on this point in their Proceedings, dated 15th January 1874, No. 61, and nothing need be done at present.

12. Bodinaicknur.—The number and tenure of villages in this estate remained the same as in the preceding fasli.

	Acres.	Assessment.
		Rs.
Fasli 1282	29,887	54,201
,, 1283	30,085	55,097
Increase ...	198	896

	Current Demand.
	Rs.
Fasli 1282	60,642
,, 1283	57,842
Decrease ...	2,800

	Rs.
Arrears	33,731
Current	57,842
Arrears	250
Current	5,508
Total ...	5,758

Rupees 101 are stated to be irrecoverable and may be struck off.

	Fasli 1282.	Fasli 1283.
	Rs.	Rs.
Receipts...	61,710	73,149
Charges	46,167	1,16,854

	Fasli 1282.	Fasli 1283.
	Rs.	Rs.
Establishment and Saderward	4,929	5,465
Maramut expenditure on Irrigation works ...	1,187	2,674
Fixed Peishcush	14,577	16,117
Assessment and Road-cess	2,327	2,443
Government Commission.	976	834
Maintenance and Education...	3,712	3,843
Allowances for other members of the family.	5,185	6,355
Miscellaneous	13,274	79,123
Total...	46,167	1,16,854

	Rs.
(1)	50,000
(2)	8,044
(3)	13,870
Total...	71,914

13. The results of the settlement during the year under review exhibit a slight increase which calls for no remark.

14. The current demand decreased by Rupees 2,800 owing to the adverse nature of the season in consequence of which special remissions on dry holdings and remission on withered wet crops had to be granted.

15. Of the total demand of Rupees 91,573 Rupees 59,277 were collected within the fasli, and Rupees 958 were written off the accounts under the Court's Proceedings, dated 19th May 1874, No. 1,161. The balance of Rs. 31,338 was reduced by subsequent collections up to 1st October 1874 to Rupees 5,758. Of the arrear balance

16. The balance at the beginning of the year to the credit of the estate was Rupees 2,59,882; adding to this current receipts the total sum available for expenditure was Rupees 3,33,030. Of this amount Rupees 1,16,854 were spent during the year, leaving a balance of Rupees 2,16,176 at the end of the year.

17. Both receipts and charges exceeded those in Fasli1282. The increased receipts were due mainly to larger arrears which remained to be collected at the beginning of the year under report. The heads under which expenditure has increased will be seen from the figures noted in the margin. The main increase is under "Miscellaneous," and is owing to special charges incurred on account of (1) marriage ceremonies of the Minor and his younger uncle, (2) the demarcation of the estate, and (3) expenditure on the construction of a house at Madura.

18. The estate is not in debt nor is any sum due to it.

19. The minor proprietor, who was fifteen years and eight months old during the year under review, was studying in the Madura Zillah School. He was very irregular in attendance and his progress is stated to be unsatisfactory, the Court have therefore arranged to bring him up to Madras.

20. GUNTAMANAICKNUR.—This estate consists chiefly of unirrigated lands, and there was an increase of cultivation in consequence of a good fall of rain in the estate at the beginning of the fasli. The current demand, however, was 26 Rs. less than that of the preceding year owing mainly to larger remissions granted during Fasli 1283 as shown below :—

	Acres.	Assessment. Rs.
Fasli 1282	33,079	46,344
,, 1283	36,235	49,971
Increase...	3,156	3,627

	Fasli 1282. Rs.	Fasli 1283. Rs.
Assessment on Holdings	46,344	49,971
Ready money Collections	2,012	2,332
Extra Revenue	2,685	4,265
Total	51,041	56,568
Deduct Remissions	4,691	10,244
Remainder	46,350	46,324

21. Out of the total demand, current and arrears, of Rupees 66,179, Rupees 44,164 or 66 per cent. were collected within the year and Rupees 1,214 remitted under the Court's orders marginally specified. The balance, Rupees 20,801, was reduced by subsequent collections up to September 1874 to Rupees 4,936. Sanction for writing off the accounts the sum of Rupees 435, being irrecoverable arrears, is accorded as requested by the Collector.

Proceedings of the Court of Wards, dated 19th May 1874, No. 1,161.

	Rs.
Arrears	1,435
Current	3,501
Total...	4,936

22. The financial position of the estate during the year under report is compared below with the preceding year's :—

	Fasli 1282. Rs.	Fasli 1283. Rs.
Balance	1,33,937	1,55,044
Current Receipts	49,749	50,318
Total	1,83,686	2,05,362
Charges	28,642	28,356
Balance ...	1,55,044	1,77,006

23. Both receipts and charges are almost the same as in the preceding year and call for no remark.

	Fasli 1282. Rs.	Fasli 1283. Rs.
Establishment and Saderward	3,429	3,801
Maramut	30	50
Fixed Peishcush	13,415	13,415
Assessment and Road-cess	1,587	2,087
Government Commission	802	694
Maintenance and Education...	1,179	1,946
Allowances for other members of the family.	1,915	1,900
Miscellaneous	6,285	4,463
Total...	28,642	28,356

24. The details of charges are shown in the margin.

25. The estate has no debts to pay nor are any due to it. No portion of the cash balance can be invested, as money has to be reserved to pay Oolagappa Chetty, a judgment creditor.

26. The Minor is seven years old and a private Tutor has been since the close of the fasli appointed for him under the sanction of the Court of Wards, conveyed in their Proceedings, dated 15th July 1874, No. 4,751.

27. SUNDIYOOR.—The extent under cultivation was slightly below that in the preceding year, but the demand increased owing to a larger outturn of wet crops and to higher prices.

	Acres.
Fasli 1282	4,988
,, 1283	4,979
Decrease...	9

	Demand. Rs.
Fasli 1282	9,464
,, 1283	10,773
	1,309

	Rs.		Rs.
Arrears... ...	2,473	Arrears ...	140
Current... ...	10,773	Current ...	1,316
Total...	13,246	Total...	1,456

28. The total demand, current and arrears, was Rupees 13,246, of which Rupees 8,728, or 66 per cent. were collected within the year, and Rupees 80 written off under the Court's Proceedings, dated 19th May 1874, No. 1,161. The balance of Rupees 4,438 was reduced by subsequent collections up to September last to Rupees 1,456. Of this amount Rupees 15 are stated to be irrecoverable and may be written off the accounts.

29. The subjoined table shows the financial condition of the estate in Fasli 1283 compared with that in the preceding year :—

	Fasli 1282. Rs.	Fasli 1283. Rs.
Balance	6,697	10,310
Receipts	10,553	8,902
Total...	17,250	19,212
Charges	6,940	17,906
Balance	10,310	1,306

	Fasli 1282.	Fasli 1283.
	Rs.	Rs.
Establishment and Saderward	745	774
Maramut	433	129
Fixed Peishcush	3,697	3,697
Assessment and Road-cess	444	333
Government Commission.	221	141
Maintenance and Education	1,400	1,200
Allowances for other members of the family.	...	...
Payment of debts	...	10,198
Miscellaneous...	...	1,434
Total...	6,940	17,906

30. The decrease in receipts is chiefly owing to lesspunctual realization of the current demand during the year under review.

31. The charges exceed those of the preceding year by Rupees 10,966 as detailed in the margin. This is owing mainly to the payment into the District Court of a sum of Rupees 10,198 for disbursement to judgment creditors.

32. The estate has no debts to pay nor are any due to it.

33. The proprietrix of the estate is a widow aged fifty-two years.

34. OOTHAPANAICKNUR.—The extentof cultivation during Fasli 1283 was less than that in thepreceding year on account of the unfavorable nature of the season, but the demand,including miscellaneous, rose by Rupees 128 owing to less remissions during the year under report as will be seen from the statement below.

	Acres.	Assessment.
		Rs.
Fasli 1282	6,242	8,151
,, 1283	6,137	7,989
Decrease...	105	162

	Fasli 1282.	Fasli 1283.
	Rs.	Rs.
Assessment on the Cultivation	8,151	7,989
Ready money collections	580	658
Extra Revenue	461	308
Total...	9,192	8,955
Deduct Remissions	386	21
Total...	8,806	8,934

35. The total demand, current and arrears, amounted to Rupees 11,717. Of this Rupees 8,404, or 72 per cent. were collected within the fasli. The balance of Rupees 3,313 was reduced by subsequent collections to Rupees 1,303 on 1st October 1874. Of this Rupees 19-7-2 are irrecoverable owing to the poverty of defaulters, and the Court therefore sanction this sum being written off the accounts as requested by the Collector.

	Rs.
Arrears	2,783
Current	8,934
Total...	11,717

	Rs.
Arrears	961
Current	342
Total ..	1,303

36. The financial condition of the estate during Fasli 1283 is compared below with its condition in the preceding fasli.

	Fasli 1282.	Fasli 1283.
	Rs.	Rs.
Balance	6,887	11,168
Receipts	10,494	9,166
Total...	17,381	20,334
Charges	6,213	7,798
Balance	11,168	12,536

	Fasli 1282.	Fasli 1283.
	Rs.	Rs.
Establishment and Saderward	373	487
Fixed Peishcush	2,584	2,584
Assessment and Road-cess	425	1,492
Government Commission.	...	67
Maintenance and Education	306	752
Allowances for other members of the family.	1,984	1,520
Miscellaneous	541	896
Total...	6,213	7,798

37. The decrease in the receipts is chiefly due to the fact that a smaller amount of arrears were outstanding at the commencement of the fasli under report. The increase in the expenditure is due chiefly to payment during the year of kists on Pannei lands for Faslis 1282 and 1283.

38. The variations under the other heads have not been explained, and the Collector is requested to supply the omission.

39. The Court are of opinion that a portion of the cash balance might with advantage be invested in Government Securities. The Collector will be requested to report how much will be available for the purpose after reserving a sufficient sum for ordinary expenses.

40. The estate has no debts to pay.

41. Rupees 13,236 were due to it at the end of the fasli under report. Of this amount Rupees 29-12-6 are stated to be irrecoverable owing to the debtor possessing no property. The Court sanction the amount being written off the accounts. Of the remainder Rupees 9,488 are invested in mortgages of land which is in the possession of the estate and Rupees 2,998 are secured by bonds and steps have been taken for the realization of the amount. The remaining Rupees 720 have, it is observed, been ordered to be written off—*Vide* Court's Proceedings, dated 10th November 1874, No. 3,230.

42. The Minor, who is now sixteen years old, is reading in the Zillah School at Madura. He is reported to be pretty regular in attendance and pains-taking but slow.

(True Copies and Extract.)

(Signed) C. A. GALTON,
Acting Sub-Secretary.

To the Collector of Madura.

Exd. J. Tulloch.

1875.
Court of Wards,
MADRAS.

PROCEEDINGS, 11TH MAY 1875, No. 1,224.

Encl.

Received

M A Y.
No. 1,224.

Estates—now under management of Court of Wards in Madura District.—Report of Collector on the administration of — during Fasli 1283 reviewed, and sanction accorded to write off certain irrecoverable arrears. Collector requested to explain certain points and to state how much of the balance in favor of Oothapanaicknur estate will be available for investment in Government Securities.

No. 1,180.

PROCEEDINGS OF THE COURT OF WARDS, dated 7th May 1875.

Read the following letter from R. K. PUCKLE, Esq., Collector of Tinnevelly, to J. GROSE, Esq., Secretary to the Court of Wards, dated 11th November 1874, No. 591:—

I HAVE the honor to submit the Annual Settlement Report on the Minor Estates under the management of the Court of Wards for Fasli 1283 (A. D. 1873-74).

2. Four estates—Maniachi, Singampatti, Urkad, and Ettiapuram—and some putta lands in Government villages belonging to a minor step-brother of the Urkad Minor Zemindar are under the direct management of the Court of Wards.

3. MANIACHI.—This estate was taken under the management of the Court of Wards in March 1866; it consists of Maniachi proper in the Ottapidaram Taluq, fifteen-sixteenths share of the Elayirampannei Division in the Sattur Taluq, and some putta lands in Government villages.

4. The minor, Subramania Talaver, succeeded his deceased* step-brother under the Court of Wards' sanction, No. 2,016, dated 3rd October 1873. This minor is now thirteen years old, and will attain his majority in July 1879.

* Died 24th May 1873.

5. The number of puttas distributed this year was 1,216 against 1,210 last fasli; the small increase was caused by the subdivision of some of the puttas on application for transfer: the settlement was made by the Acting Head Assistant Collector, Mr. G. E. Bird, on the 25th and 26th July at Maniachi.

6. The extent of cultivation and demand for the year under report as compared with the past fasli are shown in the following statement:—

Items.	Fasli 1282.		Fasli 1283.		Increase.		Decrease.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	ACRES.	RS. A. P.	ACRES.	RS. A. P.	ACRES.	RS. A. P.	ACRES.	RS. A. P.
Wet... {Amani ...	61	462 13 4	53	163 10 2	.....	... ...	8	299 3 2
{Ryotwari..	18	257 10 6	14	82 13 3	.....	... ...	4	174 13 0
Dry	8,303	8,497 0 11	8,204	8,347 3 1	.....	... ...	99	149 13 10
Sundries...	.....	185 8 11	.....	179 7 5	.....	... ...	.....	6 1 6
Total...	8,382	9,403 1 10	8,271	8,773 2 4	.....	... ...	111	629 15 6
Deduct—								
Inam to Village Servants... ...	.....	236 8 1	.....	236 8 1	.....	... ...	.....	... ...
Balance	8,382	9,166 9 9	8,271	8,536 10 3	.....	... ...	111	629 15 6
Extra Revenue ...	.....	287 1 0	.....	290 8 6	.....	3 7 6	.....	... ...
Total...	8,382	9,453 10 9	8,271	8,827 2 9	.....	3 7 6	111	629 15 6
Net...	.....	... ...	.....	... ...	.....	... ...	111	626 8 0

7. The causes for increase or decrease in the several items are given below:—

Amani.—The decrease is due to the failure of cultivation of wet lands from want of rain and to the remission of half the settled amount on nunja lands leased out at a fixed rental.

Ryotwari.—The large decrease is owing to the delivery of the property in Marudur to decree-holders and to the collection of a reduced rate of waram, instead of the fixed amount of lease, from the cultivators of some nunja lands in Marudur in consideration of the bad outturn.

Dry.—The decrease is owing to the large extent of land left waste for want of rain.

8. The demand, collection, and balance of the estate is shown in the subjoined statement:—

Items.	Demand.	Collection up to June 1874 including Remissions.	Balance.	Subsequent Collection up to the end of August 1874.	Balance.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Current	8,827 2 9	6,839 13 6	1,977 5 3	929 5 9	1,047 15 6
Arrears	3,398 6 10	2,742 12 6	655 10 4	... ...	655 10 4
Total...	12,225 9 7	9,592 10 0	2,632 1 5 7	929 5 9	1,703 9 10

9. The demand, both in arrears and current, amounted to Rupees 12,225-9-7, of which Rupees 8,626-4-11 were collected within the fasli and Rupees 929-5-9 subsequently; Rupees 966-5-1 were written off, leaving a balance of Rupees 1,703-9-10 to be collected. The balance of demand remaining to be collected stands thus:—

	RS.	A.	P.
Recoverable	1,131	0	4
Irrecoverable	*572	9	6
Total...	1,703	9	10

10. I request sanction to strike off all the three items as irrecoverable.

11. Statement No. 4 shows the financial state of the estate.

12. The estate is free from debt.

13. The details of expenditure are given in Statement No. 5.

14. The cash balance in hand at the beginning of the fasli was Rupees 7,179-8-2; this was increased by receipts during the fasli to Rupees 16,476-3-8; after deducting the expenditure, Rupees 12,049-14-2, there remains a balance of Rupees 4,426-5-6 in favor of the estate.

* *Particulars.*

	RS.	A.	P.
Assessment due by pauper defaulters	151	2	1
Assessment on lands in dispute between this and another Zemindari and Government, but which were decided at settlement to belong to the latter	283	12	7
Assessment on lands belonging to pauper defaulters sold in auction by the Court in satisfaction of decrees against the estate	137	10	10
Total...	572	9	6

15. *Public Works.*—There was no expenditure on tanks and other reproductive works of the estate, as all were put into order in Fasli 1281.

16. *Education of the Minor.*—The minor is attending the Anglo-Vernacular School at Palamcottah; he has learnt numeration and notation and the first three simple rules in arithmetic, and has read a few pages in the first English Reader and Tamil first book of lessons; he is very backward for his age, and has only lately began to learn.

17. SINGAMPATTI.—This estate was taken under the Court of Wards on the 11th April 1867; the Minor Zemindar is 14½ years old, and will attain his majority in January 1878.

18. The Jamabandi was made by the Acting Sub-Collector, Mr. W. A. Happell on the 23rd, 24th, and 25th June 1874 at Ambasamudram and Singampatti. The number of puttas distributed was 432 against 489 last year: the decrease is due to the noncultivation of dry lands by fifty-seven puttadars holding dry lands alone.

19. The revenue of the estate during the fasli amounted to Rupees 20,231-9-4, or Rupees 3,355-5-11 less than that of last fasli, as shown in the following statement:—

Items	Fasli 1283.		Fasli 1283.		*Increase.		Decrease.	
	Extent.	Assessment	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	ACRES.	RS. A. P.	ACRES.	RS. A. P.	ACRES.	RS. A. P.	ACRES.	RS. A. P.
Wet... {Amani ...	.....	... ...	.....	... ...	.....	... ...	.....	... ...
{Ryotwari ..	1,437	15,987 0 0	1,449	15,803 7 5	12	... ...	.....	183 8 7
Total...	1,437	15,987 0 0	1,449	15,803 7 5	12	... ...	.....	183 8 7
Village Rent	.....	768 15 4	.....	365 14 0	.....	... ...	.....	403 1 4
Dry	703	246 0 0	307	106 10 10	.....	... ...	396	139 5 2
Fasaljasti	.....	1,394 0 0	.....	1,233 8 1	.....	... ...	.....	160 7 11
Sundries	... ...	6,756 3 0	.....	3,141 14 1	.....	... ...	.....	3,614 4 11
Total...	2,140	25,152 2 4	.....	20,651 6 5	.....	... ...	.....	4,500 11 11
Deduct Remission..	.....	2,151 0 0	.....	1,021 2 0	.....	... ...	.....	1,129 14 0
Remainder	... ...	23,001 2 4	.....	19,630 4 5	.....	... ...	.....	3,370 13 11
Extra Revenue ...	.....	585 12 11	.....	601 4 11	.....	15 8 0	.....	... ...
Total...	.....	23,586 15 3	.....	20,231 9 4	.....	15 8 0	.....	3,370 13 11
Net..	... ...	... ...	.....	... ...	.....	... ...	384	3,355 5 11

The decrease under the head of Sundries is owing to the prohibition of felling trees in the reserved forest on the hills, pending arrangements to be made for renting or resuming the hill forests.

The decrease under the heads of Village Rent, Dry, and Fasaljasti is due to want of rain.

Rupees 1,021-2-0 were remitted on account of waste and withered crops.

20. The following statement shows the demand, collection, and balance of the estate :—

Items.	Demand.	Collection within the Fasli including Remissions.	Balance.	Subsequent Collection up to the end of August 1874.	Balance.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Current	20,231 9 4	16,890 13 11	3,340 11 5	3,041 8 0	299 3 5
Arrears	2,935 13 10	2,071 15 6	863 14 4	3 8 0	861 6 4
Total...	23,167 7 2	18,962 13 5	4,204 9 9	3,044 0 0	1,160 9 9

21. The demand, both current and in arrears, amounted to Rs. 23,167-7-2, of which Rupees 18,962-13-5 were collected within the fasli and Rupees 3,044 subsequently; this leaves a balance of Rupees 1,160-9-9: of the arrears, Rs. 108-7-9 are irrecoverable, and consist of the following items :—

	Rs.	A.	P.
Arrears of Faslis 1275 and 1276 due from a deceased tenant who has left no property	57	0	11
Amount charged by the Zemindar in excess of what was due under a cowle deed granted to a tenant in Fasli 1278	12	0	3
Assessment of palmyras payable to Government and erroneously entered in a tenant's putta, Fasli 1278	3	6	2
Assessment on poramboke erroneously entered in a tenant's putta, Fasli 1279	4	2	0
Remission of the assessment on lands taken up for roads due for Fasli 1280 and not written off the accounts	4	14	5
Remission for withered crops for Fasli 1281, but not written off the account	27	0	0
Total ..	108	7	9

I request sanction to write off this amount from the accounts. The rest of the balance will be collected.

22. The receipts and charges are exhibited in Statement No. 4.

23. The particulars of expenditure are given in Statement No. 5.

24. The receipts, including the closing balance to credit Rupees 6,406-3-3, amounted to Rupees 25,511-3-11, and the expenditure to Rupees 24,914-12-9, leaving a balance in hand of Rupees 596-7-2 to the credit of the estate.

25. No debt is due by the estate; a small debt of Rupees 65-9-4 due to the estate remains to be collected; the parties by whom this sum is due were only ascertained of late, and the Sub-Collector hopes to be able to collect it shortly.

26. *Public Works.*—Rupees 10,527-4-5 were spent on the repair of the irrigating channels and tanks.

27. *Education of the Minor.*—The minor has made but little progress in his studies though he attends the Anglo-Vernacular School at Palamcottah. He was examined by the Inspector of Schools, 5th Division, in February last, and his report is not favorable.

28. URKAD.—This estate was taken under the management of the Court of Wards on the 12th July 1872. The Minor Zemindar is fourteen years old, and will attain his majority in September 1878.

29. The Jamabandi was made by the Acting Sub-Collector, Mr. W. A. Happell, on the 23rd and 25th June 1874 at Ambasamudram. The number of puttas distributed was 574 against 569 last year; this small increase calls for no special remark.

30. The revenue of the estate during the fasli amounted to Rs. 39,685-10-6, or Rupees 4,740-13-0 less than that of last year, as shown in the following statement :—

Items.	Fasli 1282.		Fasli 1283.		Increase.		Decrease.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	Acres.	Rs. A. P.	Acres.	Rs. A. P.	Acs.	Rs. A. P.	Acres.	Rs. A. P.
Wet ... Amani	1,098	34,689 4 10	1,023	32,506 5 3	...	... ...	75	2,182 15 7
Wet ... Ryotwari	182	2,016 0 0	132	1,527 0 0	...	... ...	50	489 0 0
Total...	1,280	36,705 4 10	1,155	34,033 5 3	...	... ...	125	2,671 15 7
Village Rent	...	... ...	...	... ...	...	... ...	...	... ...
Dry	271	108 0 0	205	160 0 0	...	... ...	66	8 0 0
Fasaljasti	...	30 0 0	...	47 0 0	...	17 0 0	...	... ...
Sundries	...	6,980 13 2	...	5,089 9 8	...	... ...	...	1,891 3 6
Total...	271	43,824 2 0	...	39,269 14 11	...	17 0 0	...	4,571 3 1
Deduct Remission	...	... ...	...	... ...	...	... ...	...	... ...
Remainder	...	43,824 2 0	...	39,269 14 11	...	17 0 0	...	4,571 3 1
Extra Revenue...	...	602 5 6	...	415 11 7	...	... ...	...	186 9 11
Total...	...	44,426 7 6	...	39,685 10 6	...	17 0 0	...	4,757 13 0
Net...	...	... ...	...	... ...	...	... ...	...	4,740 13 0

The decrease in the above items is due to want of rain. The outturn was considerably less than the average, but the loss was partly made good by the high price of paddy. The yield of the coffee was also less, and hence the decrease under the head of Sundries.

31. Subjoined is an abstract statement showing the demand, collection, and balance of the estate :—

Items.	Demand.	Collection with in the Fasli including Remissions.	Balance.	Subsequent Collection up to the end of August 1874.	Balance.
	Rs. A. A.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Current	39,685 10 6	35,888 1 8	3,797 8 10	2,619 3 11	1,178 4 11
Arrears	29,313 9 10	22,304 15 4	7,008 10 6	418 1 6	6,590 9 0
Total...	68,999 4 4	58,193 1 0	10,806 3 4	3,037 5 5	7,768 13 11

32. The demand, both current and in arrears, amounted to Rs. 68,999-4-4, of which Rupees 58,193-1-0 were collected within the fasli including a remission of Rupees 6,156-11-3 as per Court's Proceedings, No. 1,301, paragraph 19, dated 29th May 1874. Subsequent collections up to the end of August amounted to

Rupees 3,037-5-5; this leaves a balance of Rupees 7,768-13-11; of this Rupees 4,994 13-0 are irrecoverable, and consist of the following items:—

	Rs.	A.	P.
Assessment due on Pannei lands belonging to the Zemindar, who used to credit himself with the rent	571	5	3
Arrears remitted by the Zemindar in former faslis, but not written off the accounts	883	7	9
Arrears due by tenants who have left the estate	57	12	8
Arrears due by deceased and heirless tenants	60	10	10
Arrears of kaval fees paid in grain, but not written off the accounts	187	7	8
Arrears disputed which cannot be recovered, as there was no exchange of puttas and muchilkas	102	14	4
Arrears actually paid, but continued in the accounts...	111	14	7
Road-cess erroneously charged by the Zemindar, but remitted by Mr. Brandt...	443	3	1
Arrears paid in grain, but not written off the accounts	19	14	10
Amount included in the debt list, but erroneously shown in the accounts as an arrear of rent	44	4	7
Wastage of paddy	397	3	1
Difference between the estimated value and the actual amount realized by the sale of paddy in store	72	4	2
Arrears declared by the Court to be irrecoverable, as there was no exchange of puttas and muchilkas	43	7	5
Amount remitted as tope-rent, which was unduly high	127	6	7
Amount erroneously shown under the head of demand	1,781	8	2
Total...	4,994	13	0

I request sanction for writing of this amount from the accounts.

33. The cash balance in hand at the beginning of the fasli was Rupees 50-11-6; this was increased to Rupees 53,664-6 8 by the receipts during the fasli; deducting current expenditure, Rupees 53,757-11-6, there is a balance to the debit of the estate of Rupees 93-4-10.

34. Statement No. 4 shows the financial condition of the estate.

35. The details of expenditure are given in Statement No. 5.

36. The debts due by the estate are shown in the following statement to be Rupees 53,583-11-1, of which Rupees 26,136-14-7 were paid during the fasli: there remain Rupees 27,446-12-6 yet to be paid:—

Items.	Principal.			Interest to the end of June 1874.			Total.			Paid within the Fasli.			Balance.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
On Court Decree.	284	8	0	...	...	...	284	8	0	284	8	0	...	...	...
On Razinamah...	...	...	...	...	...	...	...	...	..	...	...	...	...	...	...
On Bonds..	26,455	0	0	7,608	9	7	34,063	9	7	12,118	13	7	21,944	12	0
As per Account ...	16,260	0	9	2,975	8	9	19,235	9	6	13,733	9	0	5,502	0	6
Total...	42,999	8	9	10,584	2	4	53,583	11	1	26,136	14	7	27,446	12	6

37. The debts due to the estate are shown in the following statement:—

Items.	Principal.			Interest to the end of June 1874.			Total.			Amount realized in the Fasli.			Balance.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
On Decrees	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
On Razinamahs ...	595	5	9	...	...	...	595	5	9	...	...	...	595	5	9
On Bonds	325	0	5	20	6	7	345	7	0	31	0	0	314	7	0
As per Account ...	1,259	1	6	...	...	...	1,259	1	6	721	1	10	537	15	8
Total...	2,179	7	8	20	6	7	2,199	14	3	752	1	10	1,447	12	5
Coffee estate held on usufructuary mortgage	27,000	0	0	...	...	...	...	...	..	...	..	...	...	...	...
	29,679	7	8	...	...	...	...	...	...	...	...	...	...	...	...

38. *Education of the Minor.*—The minor has made good progress in his studies; he was examined by the Inspector of Schools, 5th Division, on the 15th February 1874, and his report is very favorable.

39. URKAD PARTIBLE PROPERTY IN DEPOSIT AND UNDER MANAGEMENT OF THE COURT OF WARDS.—The partible estate under the management of the Court of Wards consists of three shares out of five of partible property.

40. The receipts and expenditure on account of this estate are given below:—

Sharers.	Amount to the credit of the Estate at the close of the last Fasli.			Amount of Receipts in this Fasli.			Total.			Expenditure.			Balance.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Sivanananja-perumal ...	14,899	2	2	1,022	13	4	15,921	15	6	1,714	11	3	14,207	4	3
Minor Zemindar and his brother	12,170	15	9	470	7	1	12,641	6	10	211	2	2	12,430	4	8
Deposit	16,555	10	2	771	14	0	17,327	8	2	366	10	10	16,960	13	4

41. The following statement shows the revenue of the estate during the Fasli 1283 :—

Items.		Fasli 1282. Extent.	Fasli 1282. Assessment.	Fasli 1283. Extent.	Fasli 1283. Assessment.	Increase. Extent.	Increase. Assessment.	Decrease. Extent.	Decrease. Assessment.
		ACRES.	RS. A. P.	ACRES.	RS. A. P.	ACRES.	RS. A. P.	ACRES.	RS. A. P.
Sivanananjaperumal...	Wet	43	468 0 0	24	328 7 10	...	.....	19	139 8 2
	Dry	99	54 0 0	91	44 8 7	...	.....	8	9 7 5
	Sundries	...	97 13 6	...	76 14 8	...	.....	...	20 14 10
	Total...	142	619 13 6	115	449 15 1	...	.....	27	169 14 5
	Extra Revenue.	...	39 1 2	...	0 7 11	...	.....	...	38 9 3
	Total...	142	658 14 8	115	450 7 0	...	.....	27	208 7 8
Minor Zemindar and his brother.	Wet	41	433 0 0	18	284 7 9	...	.....	23	148 8 3
	Dry	80	43 0 0	65	32 8 4	...	.....	15	10 7 8
	Sundries	...	98 0 2	...	76 14 8	...	.....	...	21 1 6
	Total...	121	574 0 2	83	393 14 9	...	.....	38	180 1 5
	Extra Revenue.	...	38 5 7	...	0 7 10	...	.....	...	37 13 9
	Total...	121	612 5 9	83	394 6 7	...	.....	38	217 15 2
Deposit ...	Wet	62	604 0 0	36	271 14 2	...	.....	26	332 1 10
	Dry	41	22 0 0	35	17 10 0	...	.....	6	4 6 0
	Sundries	...	110 13 2	...	113 7 0	...	2 9 10	...	.....
	Total...	103	736 13 2	71	402 15 2	...	2 9 10	32	336 7 10
	Extra Revenue.	...	46 5 7	...	1 14 10	...	.....	...	44 6 9
	Total...	103	783 2 9	71	404 14 0	...	2 9 10	32	380 14 7

The decrease under the several heads is due to want of rain.

42. Statement showing the demand, collection, and balance of Fasli 1283 :—

Items.		Demand.	Collection within the Fasli.	Balance.	Subsequent Collection up to the end of August 1874.	Balance.
		RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Sivanananjaperumal	Current	450 7 0	171 13 2	278 9 10	189 10 10	88 15 0
	Arrears	566 7 2	545 11 9	20 11 5	10 0 0	10 11 5
	Total...	1,016 14 2	717 8 11	299 5 3	199 10 10	99 10 5
Minor Zemindar and his brother	Current	394 6 7	273 1 8	121 4 11	99 10 3	21 10 8
	Arrears	307 9 5	291 10 6	15 14 11	7 9 10	8 5 1
	Total...	702 0 0	564 12 2	137 3 10	107 4 1	29 15 9
Deposit.....	Current	404 14 0	156 14 10	247 15 2	159 0 4	88 14 10
	Arrears	814 2 7	793 7 1	20 11 6	10 0 0	10 11 6
	Total...	1,219 0 7	950 5 11	268 10 8	169 0 4	99 10 4

43. The following statement shows the debts due to the estate :—

Estate.		Balance at the commencement of the Fasli.	Interest accrued in this Fasli.	Total.	Realized in this Fasli.	Balance at the end of the Fasli.
		RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Sivanananjaperumal.....	On Razinamahs.	907 5 4	48 0 0	955 5 4	... ...	955 5 4
	On Bonds.....	4,174 13 9	245 7 5	4,420 5 2	... .	4,420 5 2
	As per Account.	... ...	... ...	... ...	... ...	... ...
	Total...	5,082 3 1	293 7 5	5,375 10 6	... ...	5,375 10 6
Minor Zemindar and his brother	On Razinamahs..	907 5 4	48 0 0	955 5 4	... ...	955 5 4
	On Bonds	270 14 6	12 13 4	283 11 10	... ...	283 11 10
	As per Account.	... ...	... ...	... ...	... ...	... ...
	Total...	1,178 3 10	60 13 4	1,239 1 2	... ...	1,239 1 2
Deposit	On Razinamahs..	907 5 4	48 0 0	955 5 4	... ...	955 5 4
	On Bonds...	270 14 6	12 13 4	283 11 10	... ...	283 11 10
	As per Account.	... ...	... ...	... ...	... ...	... ...
	Total...	1,178 3 10	60 13 4	1,239 1 2	... ...	1,239 1 2

44. The following statement shows the debts due by the estate :—

Estate.		Principal.	Interest up to the end of June 1874.	Total.	Paid in this Fasli.	Balance at the end of the Fasli.
		RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Sivanananjaperumal	On Razinamahs...	24,308 9 1	... ...	24,308 9 1	... ...	24,308 9 1
	On Bonds	4,598 9 3	330 13 3	4,929 6 6	... ...	4,929 6 6
	As per Account...	11,522 5 0	1,180 12 2	12,703 1 2	... ...	12,703 1 2
	Total...	40,429 7 4	1,511 9 5	41,941 0 9	... ...	41,941 0 9
Minor Zemindari.....		... ...	... ...	... ...	... ...	... ...
Deposit		... ...	... ...	... ...	... ...	... ...

45. *Education of the Minor.*—The minor Sivanananjaperumal was reported to be unwell during the greater part of the year: hence no progress was made by him in his studies. He reads Tamil and Telugu under a private tutor engaged by his mother.

46. Ettiapuram.—This estate was taken under the management of the Court of Wards on the 1st January 1872. It consists of the zemindari proper, a block of 232 villages in the Ottapidaram Taluq, and several outlying blocks of villages in the Ottapidaram, Sattur, and Sankaranainarkovil Taluqs. The minor Muttusami Jegaviraramakumara Ettappa Naik is seventeen years old, and will attain his majority in September 1875.

47. The settlement was made by the General-charge Deputy Collector at Veppalapatti, Kadalgi, and Ettiapuram. The number of puttas distributed this year was 30,213 against 29,629 last fasli, and the increase of 584 is due to the renting out to ryots of the home farm lands, which were hitherto held under direct cultivation.

48. The extent of cultivation and demand for the year under report as compared with the past fasli are shown in the following statement :—

Items.	Fasli 1282.				Fasli 1283.				Increase.				Decrease.			
	Extent.	Assessment.			Extent.	Assessment.			Extent.	Assessment.			Extent.	Assessment.		
	ACRES.	RS.	A.	P.	ACRES.	RS.	A.	P.	ACRES.	RS.	A.	P.	ACRES.	RS.	A.	P.
Wet	5,148	26,621	4	8	5,633	28,772	6	0	485	2,151	1	4	.....	...	...	...
Dry	2,26,329	2,13,786	14	0	2,28,592	2,15,799	10	7	2,063	1,812	12	7	.....	...	...	...
Garden	2,662	12,168	2	5	2,704	12,144	15	3	42	...	...	...	.....	23	3	2
Fasal or Teerwa jasti	.....	432	10	6	.....	80	14	2	.....	...	...	....	.....	351	12	4
Sundries excluding Road-cess	.....	*27,591	7	3	.....	26,541	15	11	.....	...	...	...	.....	1,049	7	4
Total...	.....	2,80,600	6	10	.....	2,83,139	13	11	.....	3,963	13	11	.....	1,424	6	10
Deduct remissions..	.....	3,180	1	9	.....	8,216	11	5	.....	5,036	9	8	.....	...	...	...
Remainder	.....	2,77,420	5	1	.....	2,74,923	2	6	.....	...	...	...	.....	2,497	2	7
Extra Revenue including Road-cess.	.....	*7,216	6	2	.....	7,122	1	7	.....	...	...	...	.....	94	4	7
Total...	.....	2,84,636	11	3	.....	2,82,045	4	1	.....	...	...	...	.....	2,591	7	2

* The item Road-cess has been transferred from Sundries to Extra Revenue : hence the difference in the figures.

The causes for increase and decrease in the several items are given below :—

Wet.—The increase is attributable to Siruthetta pannei or pin-money, home farm lands being brought to account as iyen, and to the repair of irrigation works.

Dry and Garden.—The former part of the foregoing remark applies to these items also : the decrease in the revenue from garden is owing to tobacco being cultivated on a smaller area.

Fasal or Teerwa Jasti.—The decrease is owing to the want of rain, which prevented second-crop cultivation on wet land.

Sundries.—The decrease is owing to the senna farm having remained unsold owing to the great depreciation in the value of senna in the home-market.

Remissions.—The increase is attributable to the bad season.

Extra Revenue.—The decrease is mainly owing to a reduced sale of firewood.

49. The demand, collection, and balance of the estate are shown in the subjoined statement :—

Items.	Demand.			Collection up to 30th June 1874 including Remissions.			Balance.			Subsequent Collection up to the end of August 1874.			Balance.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Current ...	2,82,045	4	1	2,53,900	1	9	28,145	2	4	10,450	8	9	17,694	9	7
Arrears ...	94,752	1	8	39,392	10	1	55,359	7	7	755	10	2	54,603	13	5
Total...	3,76,797	5	9	2,93,292	11	10	83,504	9	11	11,206	2	11	72,298	7	0

50. The demand, both arrears and current, amounted to Rupees 3,76,797-5-9, of which Rupees 2,93,292-11-10 were collected during the Fasli and Rs. 11,206-2-11 subsequently. This leaves a balance of Rupees 72,298-7-0, which consists of the following items :—

	RS.	A.	P.
1. Recoverable arrears	58,621	2	7
2. Assessment of certain service and religious grants made subsequent to permanent settlement and resumed by the Zemindar on the introduction of the Inam settlement... ...	665	14	6
3. Interest on old arrears	324	10	3
4. Assessment due by ryots who have died and deserted	1,676	6	9
5. Assessment on boundary dispute lands	694	0	3
6. Arrears paid, but not adjusted in the accounts...	321	6	6
7. Arrears of assessment improperly charged on excess areas in ryots' holdings	118	4	2
8. Assessment of certain waste lands erroneously brought to account as cultivated	263	3	3
9. Assessment on lands and rents entered against the village in common without particulars as to by whom the arrears are due	16	14	4
10. Assessment on lands entered as pannei without particulars as to by whom it is due	1,735	2	6
11. Assessment on backyards and flower-gardens	19	7	3
12. Fish-rent and the rent of Babool seeds, &c., the buyers of which were not put in possession	97	6	10
13. Tax on young palmyras improperly charged	0	1	8
14. Assessment improperly charged on waterspread of tanks assigned rent-free to certain members of the Zemindar's family	543	14	10
15. Difference between the fixed assessment and the increased assessment subsequently charged	314	2	11
16. Assessment of certain waste lands and withered wet crops which ought to have been remitted	229	2	7
17. Assessment improperly charged on enfranchised Inams	510	5	10
18. Assessment on lands not made over to ryots according to engagements with them	434	13	5
19. Assessment on lands rendered unfit for cultivation	37	8	2
20. Assessment charged on tope-lands, the trees on which are taxed.	67	4	2
21. Irrecoverable arrears of more than fifteen years' standing ...	4,022	4	6
22. Excess of rent which certain ryots agreed to razeenamahs filed in Court to pay and that at which lands of the same quality were rented out to other ryots, the above razeenamahs having been collusively filed during the former management to obtain decrees for similar amounts against the ryots who opposed the estate	1,584	13	9
Total...	72,298	7	0

51. I request sanction to strike off items 2 to 22, amounting in all to Rupees 13,677-4-5 as irrecoverable.

52. The receipts and charges are exhibited in Statement No. 4, and the particulars of expenditure are given in Statement No. 5.

Particulars.	RS.	A.	P.
In cash	85,760	11	1
In Company's paper	1,91,800	0	0
Total ..	2,77,560	11	1

53. The receipts including the closing balance of last fasli were Rupees 5,47,315-7-0, deducting Rupees 2,69,754-11-11; the expenditure of this fasli, there remains a balance of Rupees 2,77,560-11-1.

54. The small debt of Rupees 245-7-5 due by the estate will be adjusted with the creditor shortly, as he is indebted to the estate.

55. The following statement shows the debts due to the estate :—

Items.	Balance at the commencement of the Fasli.			Interest accrued in this Fasli.			Total.			Realized in this Fasli.			Balance at the close of the Fasli.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
On Decrees and Razinamahs.	17,048	9	8	...	...	..	17,048	9	8	800	0	0	16,248	9	8
On Bonds ...	45,493	0	0	1,864	4	8	47,357	4	8	336	10	10	47,020	9	10
As per Account.	795	0	0	...	...	...	795	0	0	...	...	...	795	0	0
Total ..	63,336	9	8	1,864	4	8	65,200	14	4	1,136	10	10	64,064	3	6

56. A suit for the largest of these sums, *viz.*, Rupees 23,000, has been decreed in favor of the estate on the 20th March last.

57. The balance at the commencement of the fasli as shown in the above statement exceeds the closing balance of Fasli 1282 by Rupees 2,296-0-2. This comprises certain debts subsequently discovered to be due to the estate and decree-amounts correctly ascertained on reference to copies of the decrees obtained from the Court. On the other hand Rupees 2,265-5-1 have to be deducted from the closing balance of Rupees 64,064 3-6, Rupees 1,933-5-4 (including interest) as the amount of a bond being gradually liquidated, a portion of which has been paid, but the payment was not entered in the bond. I request sanction for striking off this amount from the debts due to the estate.

58. Rupees 13,088 were spent on irrigation works and Rupees 6,441 on buildings. Establishment cost Rupees 2,484 and Tools, &c., Rupees 104 ; total Rupees 22,117. Twenty-four tanks were repaired, a new chuttrum completed at Eppodumvendram, the cusbah chuttrum and that at Vedanattam were repaired. The palace is being partly rebuilt. Temporary repairs were executed to it at a cost of Rupees 1,163-10-1 to afford accommodation for the Minor Zemindar's marriage.

59. *Demarcation and Survey.*—The estate comprises 439·21 square miles, of which forty-four villages, with an area of fifty-two square miles, were completed in Fasli 1282, and ninety-eight villages, with an area of 138 square miles, in the fasli under report. Arrangements have been made to complete the remaining area before the minor attains his majority. The demarcation of the entire estate has been completed, and an increased establishment is now employed on survey and mapping.

60. The cost amounted to Rupees 5,425-2-0, or rather less than one anna per acre, being two pies less than in 1282. 69,000 stones were planted in the ninety-eight villages.

61. *Education of the Minor.*—The minor has been studying under a tutor at home, and has made considerable progress in English, which he now talks tolerably fluently. The particulars of his studies are given in Statement No. 1.

ENCLOSURES NOS. 1 to 9.—Statements.

IN the foregoing letter the Collector of Tinnevelly reports on the management of the Minors' Estates in that district, noted in the margin, which were under the Court of Wards during Fasli 1283.

Ettiapuram. Urkad Zemindari.
Maniachi. Urkad partible property.
Singampatti.

2. ETTIAPURAM.—The extent cultivated in this estate and the assessment thereon, as compared with the previous Fasli, have increased chiefly on account of the Siruthettupannei or pin-money, home farm lands being brought under Ayen, and to the repairs of irrigation works. The current demand, however, shows a decrease of Rupees 2,592 compared with that for Fasli 1282 owing to larger remissions necessitated by the adverse nature of the season and to the senna farm having remained unsold in consequence of the great depreciation in the value of senna in the home market.

	Extent. ACRES.	Assessment. RS.
Fasli 1283	236,929	2,56,517
Fasli 1282	234,338	2,52,576
Increase ...	2,591	3,941

Current demand.	RS
Fasli 1282	2,84,637
Fasli 1283	2,82,045
Decrease ..	2,592

3. Of the entire demand (current and arrears) of Rupees 3,76,797, Rupees 2,74,578 were collected within the year, and Rupees 18,715 written off the accounts as per paragraph 31 of the Court's Proceedings, dated 29th May 1874, No. 1,301. Subsequent collections up to the end of August reduced the balance to Rupees 72,298, which is nineteen per cent of the demand. Of this, Rupees 58,621 are recoverable, and the remainder is irrecoverable for reasons given by the Collector in paragraph 50 of his letter. Sanction is accorded for writing off the above amount from the accounts as requested. The balance to the credit of the estate at the beginning of the year was Rupees 2,50,536 inclusive of Government securities. The receipts of the year being added, the total assets of the estate were Rupees 5,47,315. The charges, Rupees 2,69,755, being deducted, a balance of Rupees 2,77,560* was left at the end of the year. The Collector will report whether a portion of the cash balance with him cannot be invested in Government securities.

	RS.
Arrears	94,752
Current	2,82,045
Total...	3,76,797

	RS.
* Company paper	1,91,800
Cash with Court of Wards	5,486
Cash with Collector	80,274
Total...	2,77,560

4. The receipts were smaller in Fasli 1283 owing chiefly to larger arrear collections in the preceding year. The charges for Fasli 1283 were Rs. 63,460 in excess of those of the preceding year as detailed in the margin.

	Rs.
Fasli 1283 ...	2,96,780
Fasli 1282 ...	3,19,146

	Fasli 1282. Rs.	Fasli 1283. Rs.
1. Establishment and Saderward	20,762	24,677
2. Maramut	14,518	22,117
3. Government demand.	1,05,078	1,02,633
4. Maintenance, &c., of Minor	26,062	25,165
5. Allowance to other Members	7,228	6,940
6. Cost of purchasing Government Securities.	7,512	619
7. Ready-money grants.	4,819	10,174
8. Ready-money grants to Pagodas and Chuttrums	12,359	11,183
9. Payment of debts ...	744	334
10. Marriage expenses ...	.....	52,000
11. Miscellaneous	7,212	6,304
12. Government commission	.....	7,608
Total...	2,06,294	2,69,754

5. The increase under the head of Establishment is due mainly to the entertainment of a larger establishment than in Fasli 1282 for demarcating and surveying the Estate—(*vide* Court's Proceedings, dated 8th February 1873, No. 179.)

6. The decrease of Rupees 2,445 under item 3 is due chiefly to the charges of Fasli 1282 having included a sum of Rupees 2,238 paid on account of income-tax in that year.

7. The increase under item 7 is not explained. The Collector is requested to supply the omission.

8. The Government commission for Faslis 1281 and 1282 was paid in Fasli 1283, and hence the increase under item 12.

9. The other variations call for no remark. Of the amount spent on "Maramut," Rupees 13,088 were expended on irrigation works and Rupees 6,441 on buildings, the rest forming cost of establishment, tools, &c.

	Rs.	A.	P.
Balance at the commencement of the Fasli	63,336	9	8
Interest accrued in the Fasli ...	1,864	4	8
Total...	65,200	14	4
Amount realized in the Fasli ...	1,136	10	10
Balance...	64,064	3	6

10. The debts due to the estate are shown in the margin. These items are inclusive of interest up to the end of Fasli 1283. A suit for Rupees 23,000 has been decreed in favor of the estate. Steps should be taken to recover the amount at an early date. The collections are not satisfactory, and no sufficient explanation has been afforded. The balance of debts at the commencement of Fasli 1283, as entered in Enclosure B to Statement No. 4, differs from that entered in the statement for Fasli 1282, and this is explained to be due to debts subsequently discovered having been brought to account.

11. Sanction is accorded for writing off the sum of Rupees 1,933-5-4 from the closing balance, as requested by the Collector, for the reasons given in paragraph 57 of the foregoing letter.

12. A small sum of Rupees 245-7-5 is due by the estate, and it is stated that this will be adjusted with the creditor shortly, he being indebted to the estate.

13. During the year under review ninety-eight villages, comprising an area of 138 square miles, were surveyed, and the demarcation of the whole estate completed. The progress is satisfactory, and the Court are glad to notice that arrangem ents have been made to survey and map the remaining area before the Minor Zemindar attains his majority, which will not be until September 1878 under the provisions of Act. IX of 1875.

14. The cost of survey in Fasli 1283 was Rupees 5,425-2-0, or rather less than one anna per acre.

15. The Court observe with satisfaction that the minor is reported to have made considerable progress in English under a private tutor. He is stated to talk English with tolerable fluency.

16. MANIACHI.—There was a decrease in the extent and assessment of ryotwari land under cultivation as compared with Fasli 1282 as shown in the margin. This was owing in a great measure to want of rain, as also to the delivery of lands in the Marudur village to decree-holders, and to a reduction in the rate of "waram" on nunja lands leased out in consideration of the adverse season.

	Extent. Acres.	Assessment. Rs.
Fasli 1282	8,321	8,755
Fasli 1283	8,218	8,430
Decrease...	103	325

	Current demand. Rs.
Fasli 1282	9,454
Fasli 1283	8,827

17. Owing to the causes above adverted to the current demand also diminished as shown in the margin.

18. The total demand, current and arrears, at the beginning of the Fasli was Rupees 12,226, of which Rupees 8,626 were collected within the Fasli and Rupees 966 remitted under Court's Proceedings, dated 22nd July 1874, No. 1,905. The balance at the end of the year, which amounted to twenty-one per cent. of the demand, was reduced by subsequent collections up to 31st August 1874 to Rupees 1,704, or fourteen per cent. of the total demand. Of this amount Rupees 573 are stated to be irrecoverable, and may be struck off as recommended.

19. The financial state of the estate during the year under report is exhibited in the margin in comparison with the results of the preceding year. The decrease in the income is due to the receipt in Fasli 1282 of a sum of Rupees 2,761, being the amount decreed to the estate in a civil suit, while there was no similar receipt in Fasli 1283. The increased expenditure is mainly due to payment of a debt of Rupees 5,728 during the year under review, as will be seen from the figures noted in the margin.

	Fasli 1282. Rs.	Fasli 1283. Rs.
Balance at opening of year ...	2,648	7,179
Receipts	11,538	9,297
Total...	14,186	16,476
Deduct charges	7,007	12,050
Remainder...	7,179	4,426

Charges.

	Fasli 1282. Rs.	Fasli 1283. Rs.
1. Establishment and Saderward	596	368
2. Maramut expenditure ...	30	69
3. Government demand ...	3,523	3,483
4. Government commission ...	678	305
5. Maintenance and education of the minor	998	748
6. Allowances for other members of the family	849	657
7. Payment of debts	...	5,728
8. Other miscellaneous disbursements	333	692
Total...	7,007	12,059

20. The decrease in Establishment and Government commission is not explained by the Collector. He is requested to supply the omission, and should in future comment upon any fluctuations in receipts and charges explaining the causes to which they are due, which cannot be gathered from the statements submitted.

21. The decrease in the Government demand appears to be due to the payment of income-tax in Fasli 1282.

22. Under "maintenance and education of the minor" there appears a decrease of 250 Rupees owing mainly to the inclusion in the accounts of Fasli 1282 of a sum of Rupees 300 in connection with the funeral ceremony of the then eldest minor.

23. The decrease under item 6 is not explained. The omission should be supplied.

	Rs.
Fasli 1282	139
Fasli 1283	547
	408

24. The increase under miscellaneous charges appears to be due to increased fees paid to the Government Vakeel in the Civil Court during the year under notice.

25. There was no expenditure on tanks and other reproductive works, as all were put in order in Fasli 1281. The cash balance with the Collector, Rupees 4,426, is not large enough to admit of a portion being invested in Government securities.

26. The Minor Zemindar, Subramania Talaver, who is now thirteen years old, attended the Palamcottah Anglo-Vernacular School during the year. His attendance at school is reported to be very irregular, and he is stated to be very backward for his age.

	Extent. Acres.	Assessment. Rs.
Fasli 1282	2,140	16,233
Fasli 1283	1,756	15,910
Decrease ...	384	323

	Current demand.
Fasli 1282	23,587
Fasli 1283	20,231
Decrease ...	3,356

27. SINGAMPATTI.—The extent and assessment of ryotwari land under cultivation shows a decrease, which is chiefly due to want of rain.

28. The total current demand including sundry items is also less than that of Fasli 1282 partly owing to the above cause, but mainly to the prohibition of felling trees in the reserved forests on the hills pending arrangements to be made for renting them out or resuming them.

29. Out of the total demand, current and arrears, Rupees 23,167, Rupees 18,963, or eighty-two per cent., were collected within the year, and Rs. 3,044 subsequently, leaving at the end of August 1874 Rupees 1,160, or five per cent. of the demand, uncollected. Of the balance, Rupees 108 are stated to be irrecoverable for the following reasons, and may be struck off as recommended.

30. The following statement shows the financial condition of the estate :—

	Fasli 1282. Rs.	Fasli 1283. Rs.
Balance	6,115	6,406
Receipts	28,074	19,105
Total ...	34,189	25,511
Charges	27,783	24,915
	6,406	596

31. The falling off in receipts is due to a decreased demand and less punctual collections during the year under review and to a debt of Rupees 1,822 having been recovered in Fasli 1282, there being no such receipts during the year under review.

	Fasli 1282. Rs.	Fasli 1283. Rs.
1. Establishment and Saderward	2,583	1,052
2. Maramut expenditure ...	7,927	10,716
3. Government demand ...	8,996	9,140
4. Government commission.	250	606
5. Maintenance and education of the minors ...	1,750	2,140
6. Allowances for the other members of the family	...	...
7. Payment of debts... ...	...	...
8. Other miscellaneous disbursements...	6,276	1,260
Total...	27,782	24,914

32. The charges have decreased by Rupees 2,868 as detailed in the margin.

33. The cause of the decrease under item 1 has not been explained. The Collector is requested to supply the omission.

34. The increase under item 2 appears to be due to increased expenditure on the Perungal Channel during the year under notice.

	Rs
Fasli 1282	7,000
Fasli 1283	10,000
	+ 3,000

35. The increase under item 4 is due to the payment of Government commission for Faslis 1281 and 1282 in the year under notice, whereas in the preceding year the payment was only for Fasli 1280.

36. Under item 5 there is an increase which has not been accounted for. The variation must be explained.

	Rs.
Price of a house purchased at Tinnevelly.	4,255
Subscription to Ambasamudrum bridge...	913
Total...	5,168

37. The large decrease under item 8 appears to be due to the payment of a large sum of Rupees 5,168 in Fasli 1282 on account of the special charges noted in the margin.

38. No debt is due by the estate, but a small sum of Rupees 65 was due to the estate. The parties by whom it is due have only been recently ascertained, and the Collector hopes to be able to recover it shortly.

39. The minor is fourteen and-a-half years old. His educational progress was not satisfactory.

	Extent. Acres.	Assessment. Rs.
Fasli 1283	337	1,627
Fasli 1282	453	2,124

	Current demand. Rs.
Fasli 1282	44,426
Fasli 1283	39,686
Decrease ..	4,740

40. URKAD.—The extent and assessment of ryotwari land cultivated in Fasli 1283 were less than in the preceding year owing to want of rain. The current demand also fell owing to the above cause as well as the smaller outturn of coffee.

41. The total demand, current and arrears, was Rupees 68,999, of which Rupees 52,036, or seventy-five per cent., were collected within the Fasli and Rupees 6,157 remitted during the Fasli, leaving a balance of Rupees 10,806, or sixteen per cent. of the demand, at the close

of Fasli 1283. This was reduced by subsequent collection up to August 1874 to Rupees 7,769, or eleven per cent. of the demand. Of this last amount Rupees 4,995 are stated to be irrecoverable for the reasons given below, and may be struck off.

42. The financial condition of the estate is shown below in comparison with the results for Fasli 1282:—

	Fasli 1282.	Fasli 1283.
	Rs	Rs.
Balance	575	50
Receipts	43,102	53,614
Total...	43,677	53,664
Charges...	43,627	53,757
Balance...	50	93

43. Both receipts and charges show an increase. In regard to the former this is owing to the collection of a larger amount of arrears and more punctual collection of the current demand than in the preceding Fasli.

	Fasli 1282. Rs.	Fasli 1283. Rs.
1. Establishment and Saderward	1,471	1,590
2. Maramut expenditure ...	354	825
3. Government demand ...	13,655	17,849
4. Government commission ...	...	619
5. Maintenance and education of the minor	1,899	2,006
6. Allowance for other members of the family	1,899	1,360
7. Payment of debts	11,776	26,137
8. Other miscellaneous disbursements	12,573	3,371
Total...	43,627	53,757

44. The increased expenditure is chiefly owing to a larger payment of debts during Fasli 1283 as will be seen from the figures detailed in the margin.

45. The increase under items 1 and 3 has not been explained. The Collector is requested to account for the variation.

46. Item 4.—No commission was paid to Government in Fasli 1282 as the estate was taken under management during that year, but payment on that account was made in Fasli 1283: hence the difference.

47. The decrease under item 8 is due to payment in Fasli 1282 of large arrears due to servants of the estate before it came under management, to expenses incurred in that year in connection with the cultivation of home farm lands; whereas nothing appears under this head in the current year probably owing to their having been rented out; to a subscription having been paid from the estate on account of the Ambasamudram bridge in Fasli 1282; and expenditure incurred in that year in connection with the funeral ceremonies of the late Zemindar.

48. The decrease under item 6 should be accounted for by the Collector.

49. The other items call for no remarks.

50. A portion of the debt due by the estate was paid off during the year, but there still remain Rupees 27,447 to be liquidated.

51. The debts due to the estate amounted to Rupees 2,200, of which Rupees 752 were collected. The Collector does not state what measures have been adopted for the recovery of the remainder. The omission should be supplied. It must here be remarked that the above sum is exclusive of a debt of Rs. 27,000, for which a coffee estate is held on usufructuary mortgage. The Court observe that the amount of this debt was reported last year as Rupees 27,500, and no mention is made of any portion of the amount having been collected in Fasli 1283. The Collector will report on the point.

52. The minor is fourteen years old, and is stated to have made good progress in his studies.

53. URKAD PARTIBLE PROPERTY.—The partible estate under the Court's management in Fasli 1283 was the same as in the preceding year.

	Current demand. Rs.
Fasli 1282...	2,029
Fasli 1283...	1,250
Decrease...	779

54. The current demand of Fasli 1283 was less than that of Fasli 1282 owing to want of rain.

55. The entire demand, current and arrears, was Rupees 2,938, of which Rupees 1,773 were collected within the Fasli and Rupees 460 remitted under the Court's Proceedings, dated 17th November 1873, No. 7,821. The balance of Rupees 705 was reduced by subsequent collections up to August 1874 to Rupees 229, which is eight per cent. of the demand.

56. Including the balance to the credit of the estate at the end of Fasli 1282 the receipts amounted to Rupees 45,891, of which Rupees 2,293 were expended during the year, leaving Rupees 43,598 to credit at the close of the Fasli. Of this amount Rupees 33,050 were in Government securities and Rupees 10,548 in cash.

57. The debts due to the estate amounted to Rupees 7,854, no portion of which was collected during the Fasli. The Collector is requested to explain the reason.

58. The debts due by the estate amounted to Rupees 41,941-0-9, the whole being due by one sharer only, Sivanananjaperumal. No portion of this liability appears to have been liquidated during the year, and the Collector is requested to explain the reason.

59. The minor Sivanananjaperumal was unwell during the greater part of the year, and hence little progress was made by him in his studies. He is reading Tamil and Telugu under a private tutor.

(True Copies and Extract.)

(Signed) C. A. GALTON,
Acting Sub-Secretary.

To the Collector of Tinnevelly.

Exd. J. W. Fischer.

1875.

Court of Wards,

MADRAS.

PROCEEDINGS, 7TH MAY 1875, No. 1,180.

Received

Encl.

MAY.

No. 1,180.

Estates—under charge of Court of Wards, in Tinnevelly District.—Report of Collector on the administration of — during Fasli 1283 reviewed, and sanction accorded for certain irrecoverable arrears being written off the accounts. Collector requested to submit explanation of certain points in connection with the subject, and to state whether any portion of the balance of the Ettiapuram Estate cannot be invested in Government securities.

No. 95.

PROCEEDINGS OF THE COURT OF WARDS, dated 18th January 1875.

Read the following letter from A. WEDDERBURN, Esq., Collector of Coimbatore, to J. GROSE, Esq., Secretary to the Court of Wards, dated 10th September 1874, No. 214:—

I HAVE the honor to submit my Annual Report on the management of the Estates of Incapacitated Proprietors in this district for Fasli 1283, (1873-74) accompanied by the prescribed Statements.

Statements Nos. 1 to 7.

2. There is only one Estate under wardship in this district consisting of two small Polliputs, Samattur and Kottampatti, in Pollachy Taluq, and of putta lands, all paying an aggregate revenue of Rupees 4,100 per annum to Government; it was taken charge of by the Court in October 1866, and this is the 8th annual report of its management. The Polliputs contain thirteen villages, and a population of 6,355.

3. The season was fair, and the sanitary condition good. The number of deaths in the Polliputs aggregated fifty during the year against one hundred and nineteen in the previous year. Births amounted to fifty-one against ninety-five in the previous year.

4. The settlement was conducted by Mr. Deputy-Collector MacGregor in April 1874. There were only changes in three puttas, in place of which two fresh puttas were issued, the aggregate number of puttas now are:—

Iyen (including tree puttas)	348
Road Cess	326
	674

5. The ryotwar demand of the Polliput revenue remains unchanged, being the same as last year, viz., Rupees 8,174, exclusive of the fixed "Iyen Grass" Remissions Rupees 101. Rupees 1,531 were derived from the Home Farm of the Poligar; this amount is in excess of the Home Farm revenue of the previous year by Rupees 32. The Road Cess demand shows a slight excess of Rupees 47, being Rupees 347 against Rupees 300 in the previous year; this is owing to the inclusion of the arrears of demand on Government Inams from Fasli 1276.

6. The Revenue of the Estate may be thus summed up:—

	Fasli 1283.	Fasli 1282.
	RS.	RS.
Ryotwar	8,174	8,174
Home Farm	1,531	1,499
Road Cess...	347	301
Total Polliput revenue ...	10,052	9,974
Revenue from putta lands	900	763
Interest from invested funds	113	223
Miscellaneous	110	188
Total ...	11,175	11,148

The variations between the revenue of the two years are too slight to need special remark. Rupees 892 of the Ryotwar revenue of Fasli 1283 remained uncollected at the close of the year, of which Rupees 717 have since been realized. Rupees 126 of the Road Cess demand were collected during the previous year—*vide* paragraph 7 of my last year's report, printed with Court's Proceedings, No. 2,405 of 24th November 1873; and Rupees 152 were remitted on account of an excess collection in Fasli 1281—*vide* paragraph 6 of the report above quoted. The remainder of the current revenue collected within the year was Rupees 10,005.

7. The net collections, arrears* and current aggregate Rupees 10,562; of which Rupees 8,680 were spent as shown below :—

* Rupees 557.

—	Fasli 1283.	Fasli 1282.
	RS	RS.
1. Polliput Peishcush paid to Government...	3,544	3,544
2. Assessment on putta lands	484	722
3. Road Cess	588	698
4. Commission on management	162	246
5. Maintenance and education of the Minor..	2,040	2,040
6. Establishment and Saderward	689	683
7. Maramut expense	...	...
8. Purchase of six cows for breeding cattle...	175	...
9. Cost of two suits	110	...
10. Miscellaneous	888	885
Total ...	8,680	8,818

The decrease in items 2 and 3 is owing to the previous year's figures having included previous arrears. The purchase of cows to improve the breed of cattle, was sanctioned in the Court's Proceedings, No. 3,651 of 14th June 1873. Of the two suits, item 9, one was brought on behalf of the minor against a debtor, Seerunga Chetty, under the sanction of the Court of Wards, in Proceedings, No. 236 of 6th February 1874; it has been decided in favor of the plaintiff. The other was brought against the Minor by a member of the family of Collungode Numbiddy, in Malabar District, the defence of which was sanctioned by the Court, in their Proceedings, No. 1,140 of 15th May 1874. This also has been decided in favor of the Minor. No Public Works outlay was needed during the year, the Elavakerray Tank from which the Poligar's Home Farm is irrigated, having been recently† improved at a cost of Rupees 3,045.

† In Fasli 1281.

8. The aggregate charges of the year leave a net balance out of the year's receipts of Rupees 1,882, which with the previously accumulated credits of the Estate amount to a total of Rupees 13,179 in favor of the Estate at the end of March 1874. Of this amount Rupees 5,000 are in Government paper deposited in the Bank of Madras—*vide* Court's Proceedings, No. 5,091 of 24th July 1872; Rupees 332 are in the hands of the Court—*vide* their Account Current with Proceedings, No. 185, dated 2nd February 1874; and Rupees 7,847 is the cash balance in the Huzur Treasury.

9. Of the debts due to the Estate, Rupees 20 were recovered during the year, and Rupees 32-3-8 in August 1874, leaving a balance of Rupees 466-7-11 for which a decree in favor of the Minor has been obtained as already mentioned. The Estate has no debts to pay.

10. The Minor Colandasawmy Wanoowaroya Gounden, aged 17, at the end of the fasli under report, attains his majority on 4th August 1875. He prosecutes his studies in the Taluq School at Pollachy and has been promoted to the 4th Class during the year; he has always been regular in attendance, and is well behaved. A report on the educational progress of the Minor is due to the Court from the Inspector of Schools, of which I have not been furnished with a copy.

—

ENCLOSURES NOS. 1 to 7.— Statements.

IN the Coimbatore District the Estates of Samattur and Kottampatti belonging to the same Proprietor were under the Court's management during Fasli 1283.

2. They consist of thirteen villages and all of them are under Ryotwary settlement.

3. The extent of cultivation and the assessment were the same as in the preceding year. The current demand however shows a slight increase of Rupees 78.

	RS.
Fasli 1282	9,974
Fasli 1283	10,052
	78

4. Inclusive of arrears at the beginning of the fasli, viz., Rupees 557, the entire demand of the fasli amounted to Rupees 10,609; of this Rupees 9,439 were collected during the year, and Rupees 126 in Fasli 1282 in advance Rupees 152 remitted on account of excess collection of Road Cess in Fasli 1281. The balance left at the end of the year, viz., Rupees 892 was of the current demand of Fasli 1283 only. This was also reduced to 175 Rupees by subsequent collections up to August last.

5. The total income of the Estate for the year was Rupees 10,674 inclusive of interest, 112½ Rupees realized by the Court on Government Securities subsequent to December 1873 but not included in the Collector's returns now received. The decrease of Rupees 1,024 in the income compared with that of the previous year is mainly due to the amount of arrears having been greater at the beginning of Fasli 1282 and to the collections of the demand in the fasli having been less satisfactory.

	Fasli 1282.	Fasli 1283.
	RS.	RS.
Ayen Land Revenue	10,398	9,439
Interest	223	225
Miscellaneous	1,077	1,010
Total...	11,698	10,674

6. The charges of Fasli 1283 were Rupees 8,680 against Rupees 8,818 in Fasli 1282 as shown below :—

—	Fasli 1283.	Fasli 1282.
	RS.	RS.
1. Polliput Peishcush	3,544	3,544
2. Assessment on Putta Lands	484	722
3. Road Cess	588	698
4. Government Commission for management.	162	246
5. Maintenance and education of Minor... ...	2,040	2,040
6. Establishment and Saderward	689	683
7. Maramut	...	...
8. Purchase of cows for breeding cattle ...	175	...
9. Cost of two suits	110	...
10. Miscellaneous	888	885
Total...	8,680	8,818

7. The decrease under items 2 and 3 is due to the figures of Fasli 1282 having included payments on account of arrears. The expenditure of Rupees 175 (Item 8) and of Rupees 110 (Item 9) were incurred under the Court's sanction.

Court's Proceedings, dated 14th June 1873, No. 3,651.

8. Two suits in which the Estate was interested were decided during the year. One was on behalf of the Minor against a debtor for a small sum and the other was against the Minor by a member of the family in the Malabar District. In both the suits, the decisions were in favor of the Minor.

9. There was no expenditure under the head of Public Works as there was no need for it during the year.

10. Deducting charges above detailed there remained a balance of Rupees 13,291 in favor of the Estates, as particularized in the margin. The Collector is requested to state whether there is any objection to the investment of a portion of the cash balance in Government Securities. It appears to the Court that Rupees 5,000 might well be invested. If the Collector concurs, he should remit the amount to the Court.

	RS.
Government Paper	5,000
Cash with Collector	7,846
Do. Court	445
Total...	13,291

11. The Estate had no debts to pay but Rupees 486 were due to it at the commencement of the fasli. This with interest amounted to Rupees 519 at its close. Of this 20 Rupees were recovered during the year and Rupees 32 subsequent to the fasli, leaving Rupees 467 still uncollected. For this amount a decree in favor of the Minor has been obtained against the debtor Seerunga Chetty, and steps should be taken to enforce it without delay.

12. The Minor was seventeen years old at the end of the fasli. He is reported to have been attending the Pollachy Taluq School during the year with punctuality and was promoted to a higher class. No report on the educational progress of the Minor having been received by the Court from the Director of Public Instruction the Court will be obliged if he will remind the Inspector of Schools that such a report is due.

(A true Copy and Extract.)

(Signed) H. E. STOKES
Acting Sub-Secretary.

To the Collector of Coimbatore.
,, the Director of Public Instruction.

Exd. G. A. Turton.

1875.

Court of Wards,

MADRAS.

PROCEEDINGS, 18TH JANUARY 1875, No. 95.

Encl.

Received

JANUARY.

No. 95.

Samattur and Kottampatti Estates—under management of Court of Wards, in Coimbatore District.—Annual report on the management of — for Fasli 1283, reviewed.—Collector requested to state whether there is any objection to invest in Government Securities Rupees 5,000 out of cash balance of the Estates, and to remit the amount to the Court if he has no objection.—Director of Public Instruction asked to remind the Inspector of Schools that a report on the educational progress of the minor proprietor is due.

No. 1,351.

PROCEEDINGS OF THE COURT OF WARDS, dated 18th May 1875.

Read the following letter from A. MACGREGOR, Esq., Collector of Malabar and Agent to the Court of Wards, to J. GROSE, Esq., Secretary to the Court of Wards, dated Malliapuram, 28th October 1874, No. 252 :—

I HAVE the honor to submit my report on the administration of the Estates managed by the Court of Wards in this district for the Fasli year 1283 (1873-74), and the accounts connected therewith in the prescribed form.

2. At the commencement of the year under report there were under management two estates, namely, Nelialom and Kavalpara. The proprietor of the former estate having been found capable of managing his own affairs, its charge was transferred to him on the 2nd May 1874, under orders dated 10th February 1874, No. 278. It is gratifying to state that when the estate was handed over to its proprietor the amount at its credit was, exclusive of the uncollected balances, Rupees 22,225 in Government Securities and cash. As, however, all the particulars connected with this estate were fully detailed in my Administration Report for the last year, I shall not revert to them here.

3. The only other estate in the district under the charge of the Court of Wards is the Kavalpara, of which I proceed to give detailed accounts of the past year's transactions.

4. The several items of receipts with the amount under each are shown in the margin, from which it will be seen that the aggregate receipts of the year amounted to Rupees 44,030-14-10. Deducting from this sum Rupees 4,000, the loan from Government, the actual receipts of the estates were Rupees 40,030-14-10 against Rupees 21,335-7-1 of the previous year; the latter sum being exclusive of Rupees 1,000, the loan from Government drawn during the past fasli. The increase of Rupees 18,695-7-9 is accounted for by the addition to this year's receipts of Rupees 6,000, being the sale proceeds of paddy referred to in paragraph 24 of my last year's report; of Rupees 1,141, the amount of a kist of the preceding year's Malikana received during the year, and of Rupees 4,960 being renewal fees of the year, as well as by the generally prompt manner in which the collections were made during the year.

Receipts.

	RS.	A.	P.
Rent on lands	28,401	6	10
Malikana	4,567	10	3
Loan from Government	4,000	0	0
Renewal fees	4,965	12	1
Miscellaneous	2,096	1	8
Total ...	44,030	14	10

5. The receipts of Rupees 4,765 shown as the renewal fee represents the amount of fees or considerations paid by Kanamdars or mortgagees for getting their leases renewed after the expiry of their term of twelve years. The rates of the fee adopted by land-holders have of late become various. In order, however, to give no room for complaint to the tenants of the estate, it was found necessary that the rate of renewal fee should be so fixed as not to exceed the practice hitherto obtaining, excluding all unnecessary charges. For further particulars on this point, *vide* paragraph 3 of the Memorandum which accompanied the Budget Estimate of the current year.

Disbursements.

	RS.	A.	P.
1. Establishment and Sadirwarid charges	2,808	1	0
2. Maramat	482	11	1
3. Government assessment ...	3,478	12	10
4. Maintenance and education of the Minor	2,163	13	7
5. Discharging debts	13,448	0	5
6. Religious charges	5,388	6	11
7. Charitable	1,700	4	3
8. Pensions	406	11	11
9. Share to Proprietors.. ...	101	4	8
10. Law expenses	298	5	0
11. Anniversary ceremony of the late Nair	4,230	2	4
12. Charges in connection with the collection	117	2	11
13. Payment for improvements.	660	0	0
14. Postage labels	15	2	0
15. Arrears of salary due to the servants of the Nair ...	602	12	2
Total ...	36,143	8	10

6. As shown in the margin, the aggregate expenditure of the year was Rs. 36,143-8-10 against Rs. 18,752-4-11 of the previous year, showing an increase of Rupees 17,391-3-11 which is attributable to a sum of Rupees 13,448 having been paid in liquidating the debts of the estate, and to another sum of Rupees 4,230 expended for celebrating the anniversary ceremony of the late Nair's death. The particulars of the amounts paid towards the liquidation of the debt are as follow :—

	RS.	A.	P.
Repayment to Government of the loan sanctioned in Government Order noted*	5,000	0	0
Amount paid as interest on debts...	5,548	0	8
Amount paid to Pungunni Menon under a decree of the Civil Court against the estate.	2,517	12	5
Amount paid to Paru do. do. on account of things supplied to the late Nair	242	3	4
Debt due by the estate on account of a kuri...	150	0	0
Total ...	13,448	0	5

* 9th August 1872, No. 1,187.

7. Out of the sum of Rupees 5,000 sanctioned by the Court of Wards for the celebration of the late Nair's anniversary ceremony, Rupees 4,230-2-4 was found sufficient for the purpose as stated above, and deducting from that sum Rupees 69-15-11, the proceeds of the materials of the temporary sheds erected for the occasion, the actual expenditure incurred on this account was only Rupees 4,160-2-5.

8. It may be mentioned here that on the occasion of the above ceremony a certain play or dance called "Panayam Kali" was performed in honor of the deceased in accordance with the custom among persons of distinction. The sum contributed by the chiefs, &c., of the place on this account amounted to Rupees 278-14-10, the greatest portion of which was payments made in return for those received by them from the Minor's family on similar occasions. The subjoined statement will show the demand, collection and balance for the year under report :—

Demand.			Collection.			Balance.		
Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.
RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
10,366 14 6	28,120 1 1	38,486 15 6	8,157 14 0	24,811 3 2	32,969 1 2	2,209 0 5	3,308 13 11	5,517 14 4

Of the above balance Rupees 1,752-4-6 have been recovered since the close of the year. As regards the current balance, Rupees 357-13-8, being the amount of the three items noted in the margin, should be written off the accounts as irrecoverable, and I accordingly request permission of the Court to expunge the sum. Of the remaining balance of Rupees 3,407-12-2 the greater part is doubtful of recovery, being in some cases barred by limitation, but the defaulters still remaining tenants of the estate, it is hoped that the arrears may be gradually realized by small annual collections along with their rent. I have accordingly issued the necessary instructions on the subject. If this effort fail, I shall submit proposals in my next Administration Report for these outstanding balances being struck off the accounts.

	RS.	A.	P.
Rent on slaves	58	5	9
Do. charged a second time by mistake	131	0	3
Do. due by persons unable to pay through poverty	168	7	8
Total ...	357	13	8

9. The three questions alluded to in my last year's report as requiring disposal were :—

1*st.*—The discharge of the debts of the estate.

2*nd.*—The education of the Minor.

3*rd.*—The transfer of the Feeding-house in the Cochin State to that Government.

10. As regards the first question, the Government of India has lately sanctioned a loan of Rupees 65,000 and the debts have been discharged. The particulars will be given in next year's report.

11. In regard to the second question, the proposal to send the Minor to Tanjore has been sanctioned by the Court, but as the Minor is unacquainted with Tamil, the vernacular of that place, a Tamil tutor has been appointed as a preliminary measure. She will be sent to Tanjore when she has sufficiently mastered the tongue, and sanction for this arrangement was accorded in the Court's Proceedings, 16th October 1874, No. 7,232.

12. With respect to the question of transferring the charge of maintaining the Chuttrum on the Cochin frontier, I am in correspondence with the Cochin Sirkar through the Resident, but no definite settlement has yet been come to, the Resident not having replied to my last letter to him. In the meantime I continue to provide for its up-keep.

13. The Minor* was doing well, and is reading her native tongue, Malayalam, under a native tutor. She appears to be diligent in her study.

* Parvathy Nethyar, age 7.

Enclosures Nos. 1 to 4.—Statements.

At the commencement of Fasli 1283 there were two Estates under wardship in the Malabar District, viz., Nelialom and Kavalpara. The proprietor of the former attained his majority in October 1871, and having been found capable of managing his own affairs, the estate was handed over to him in May 1874, in accordance with the Court's Proceedings, dated 10th February 1874, No. 278. The estate when it was handed over had at its credit Rupees 22,225, while at the time it was taken under management, the balance to credit was *nil*.

2. The Kavalpara Estate was taken under the management of the Court in Fasli 1282.

3. The settled demand of the estate for Fasli 1283 including the Malikana allowance from Government was Rupees 28,120 which, with the arrear balance at the beginning of the Fasli, amounted to Rupees 32,487.* Of this amount, Rupees 26,969 were collected within the year, leaving a balance of Rupees 5,518 at the end of the fasli, which, by subsequent collections, was reduced, on 1st September 1874, to Rupees 3,766. The collections were satisfactory. Rs. 357-13-3 are reported to be irrecoverable, and sanction is accorded for writing off that sum from the accounts. It is observed that the recovery of the remainder is considered doubtful, but that an effort will be made to recover some portion.

* Note.—The Collector's figures are Rupees 38,487 which erroneously includes Rupees 6,000, the sale proceeds of paddy already included by the Court in the accounts of Fasli 1282 under Collections—*vide* paragraph 13, Court's Proceedings, dated 28th March 1874, No. 706.

4. The sundry receipts during the year amounted to Rupees 11,062,† thus making the total receipts Rupees 38,031.

	Rs.
† Renewal fees	4,966
Loan from Government	4,000
Miscellaneous	2,096
Total ...	11,062

5. The subjoined table shows the financial position of the estate during the fasli under review:—

	Rs.
Balance	9,583
Receipts	38,031
	47,614
Deduct charges	36,143
Balance	11,471

Both charges as well as receipts exceeded those of the preceding fasli, and this is owing chiefly to the estate having been under wardship for a portion only of Fasli 1282. The increase in charges is also due to the payment of a large sum of Rupees 13,448 in Fasli 1283 in liquidating debts, and to the expenditure of Rupees 4,230 for celebrating the annual ceremony of the deceased Nair. The details of charges for Fasli 1283 are subjoined:—

	Receipts. Rs.	Charges. Rs.
Fasli 1282	22,335	18,752
Do. 1283	38,031	36,143

	Rs.
Establishment	2,808
Maramat	482
Government assessment	3,479
Government Commission	242
Maintenance and Education	2,164
Payment of debts	13,448
Religious ceremonies and charities	7,089
Annual ceremony of deceased Nair	4,230
Miscellaneous	2,201
Total ...	36,143

6. It is observed that the authority for the several charges has not been quoted in any instance. This information should be supplied in future.

7. At the end of the fasli under review there were debts to the amount of Rupees 62,190 to be discharged, which have been since liquidated from the loan sanctioned by the Government of India, in their letter recorded in G. O., dated 23rd July 1874, No. 918. In enclosure A to Statement No. 4, the amount paid in settlement of debts is entered as Rupees 11,986, while in paragraph 6 of the report it is given as Rupees 13,448. The Collector is requested to explain the discrepancy.

8. The Court await the Collector's further report on the question of transferring the charges for maintenance of the Chuttrum on the Cochin frontier.

9. The Minor, Parvathy Nethyar, aged eight years, is reported to be diligent in her studies.

(A true Copy and Extract.)

(Signed) C. A. GALTON,
Acting Sub-Secretary.

To the Collector of Malabar.

Exd. T. O'Connor.

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1875.

Court of Wards,

MADRAS.

PROCEEDINGS, 18TH MAY 1875, No. 1,351.

Encl.

Received

MAY.

No. 1,351.

Estates—under charge of Court of Wards in Malabar District.—Report of Collector on the administration of — during Fasli 1283, reviewed. Sanction accorded to write off the accounts certain irrecoverable arrears due to the Kavalpara Estate, and explanation requested regarding the discrepancy noticed in connection with the amount paid in settlement of the debts due by it.

Rev 1308/75

Rev 3755/75

CC 7 Jany/76 No 16

Rev. Dept.

Extract from the Madras Government
No. 16 Dy 7 January 1876

Read the following -

Bds. Court of Wards.

Report on administration of Estates of incapacitated proprietors under charge of Court of Wards during Fasli 1283. } 9th August 1875, No. 2219

Rec. 7/12

In these Proceedings the Court of Wards submit their report on the administration of the Estates of disqualified proprietors under their charge for Fasly 1283 (1873-74)

2. The number of estates under management at the close of the preceding year was thirty-one, of which three were made over to their proprietors and a new one was taken in charge during

1 Arnee in North Arcot
2 Nonatikad Jenpadi in Tanjore
3 Nelialum in Malabar.

* Vellangudi in Tanjore.

during the year under report; thus the estates reported upon are twenty nine

3- The demand as settled for the year for all the twenty nine estates was Rs. 19,04,580, of which Rs. 13,86,998 were collected within the year; the arrears of previous years amounted to Rs. 10,57,574 of which Rs. 5,51,170 were collected; thus out of an entire demand (current and years) amounting to Rs. 29,62,154, Rs. 19,38,168 were realized and Rs. 1,18,493 remitted, leaving at the close of the year a balance of Rs. 9,05,493, which by subsequent collections and remissions has been reduced to Rs. 6,41,035. The ratio of the outstanding balance to the total demand in each estate is shown in the subjoined table

Districts	Estates	Demand Current and Arrears	Collection including those subsequent to the Fasli's Remissions	Balance	Percentage of the balance on entire demand
		Rs.	Rs.	Rs.	
Ganjam	Parla Kimedy	4,57,191	4,41,442	15,749	3·4
	Jalantra	38,168	34,700	3,468	9·1
	Barwah	18,345	18,217	128	·7
	Seerghur	21,968	18,945	3,023	13·8
Vizagapatam	Rewada	10,054	7,793	2,261	22·5
	Salur	1,55,704	1,02,737	52,967	34·0
	Meringhy	46,844	35,664	11,180	23·8
	Mallamilipadu	907	895	12	1·3
Godavery	Kapileswarapuram	25,809	24,812	3,997	13·9
	Kasenakurru	15,789	3,797	1,992	12·6
Nellore	Chundi	81,114	61,933	29,181	35·9
	Rungadukotta cum	3,504	2,612	892	25·4
Chinglepat	Sullur	4,207	3,598	609	14·5
North Arcot	Naraganti	35,359	30,038	5,321	15·0
	Agraharam	2,726	2,726	·	·
	Agharayarayangai	4,420	4,204	216	4·9
Tanjore	Vealli	56,858	50,204	6,654	11·7
	Tellangudi	7,238	7,063	175	2·4
Trichinopoly	Peramur	11,463	11,099	364	3·2
	Bodinaikanur	91,573	85,815	5,758	6·3
	Gantamanaikanur	66,179	61,242	4,937	7·5
Madura	Sandyeer	13,246	11,790	1,456	11·0
	Ottapidaram	6,717	5,414	1303	19·4
	Ramnad	12,51,074	8,49,353	4,01,721	32·1
Tinnevelly	Maniachi	13,225	10,521	1,704	13·9
	Singampatti	23,167	22,007	1,160	5·0
	Urkad Zemindari	69,600	61,230	7,770	11·3
	Urkad Partible Property	2,938	2,709	229	7·8
	Ettiapuram	3,16,797	3,04,498	42,299	19·2
Coimbatore	Tamattur cum	4,797	4,695	102	2·1
	Kottampatti	5,686	5,613	73	1·3
Malabar	Kavalapara	22,487	28,721	3,766	11·6
	Total	29,62,154	23,21,119	6,41,035	25·64

4. The foregoing table shows ~~a marked~~ improvement in the collections on the whole, compared with those of the preceding year; ~~the total outstanding balance balance bears a proportion~~ being only about 22 per cent of the demand against nearly 30 per cent in the previous year. It is however still large and notably in the Estates named in the margin; & he matter shd receive the Coll's early consideration.

	Total demand	Balance for disposal incl. Coll's remarks	Percentage
Vizagapatam { Ramada	1,79,054	5,261	29.38
Vizianagram	1,53,76,844	11,383	23.86
Nellore — Chundi	81,114	29,181	35.97
Chingleput — Irungattukotta	3,504	1,892	25.45
Madura — Ramnad	12,57,034	4,02,289	32.14

We work would closer to collect our own money! so that these balances are unsatisfactory

5. In Salur and Merangi the backward state of the collections is attributed apparently to the Estates having been rented out to the relations of the minor

Court of Wards Proc: para 14.

Coll's report † para 13

minor proprietors. The Court of Wards have instructed the Collector to use his best endeavours for the early realization of the balance: but in case these instructions may not have the desired effect, it seems advisable to direct that the coercive process prescribed by law be strictly enforced. The Collector states, that the minor proprietor of the Salur Estate will soon attain his majority, and that the

the renter may not, therefore, be exerting himself properly in collecting his rents; but under the new majority Act (IX of 1875) the proprietor's age of minority extends to [illegible] May 1879.

6. The Court of Wards in their separate Report on the Collector's report com-
+ mented emphatically on the state of the collections in Chundi, pointing out that the explanation called for on the last report

para 5

report on the same point had not been furnished, and suggested the Collector to report why the Manager should not be removed from his post. In the present general report to Govt. however, the Court do not specially notice this Estate; it is suggested that they might be desired to communicate the result of their enquiry to Govt:-

7. The collections in Irungadukotta in Chingleput

Chingleput and Ramnad
in Madura are stated to
have been retarded by
the unfavorable character
of the season. The former
has been made over to
the proprietor in conse-
-quence of his having
attained his majority,
and in regard to the
Ramnad Zemindari, it
is stated, that a large portion
(i.e Rs 45,935) of the
arrears outstanding
after the remission sanction-
-ed by the Court of Wards
will have to be ultimately
written off, if a certain
agreement executed to
Ponnusawmi Tevar by the
late Zemindar is eventual-
-ly held to be valid.

× Courts Pros para 14

+ para 104

× para 16.
Mr Lee Warner's report
paras 25 & 45

By this document certain
villages were alienated by
the former on a favorable
rental, & although in a
suit for registration the
objection urged against its
validity has been overruled,
Mr Lee Warner, the
Special Asst to Collr &
Manager of the Estate,
considers that a new
trial might be sought
for setting aside this "re-
-markable" instrument as
partially

partially depriving the
future heirs of their
lawful revenue". A
separate report is promised,
& it is suggested that
the Court of Wards might
be asked to communicate
their ultimate decision
to GoI.

8. The other chief points which seem to call for notice in connection with the administration of the several Estates are the following.

Ganjam

9. Ganjam - Parla Kimedy

The receipts of the Estate show an increase of Rs. 49,019 over those of the preceding year, due mainly to a more punctual realization of the rents. At the close of the year, there was a balance of Rs. 2,5 in hand in cash, & the Co have directed the investm of Rs 2,00,000 in GoI. p reserving the remainder for the construction of palace

* Fasly 1282 - Rs 4,06,218.
— " — 1283 - " - 4,55,237.
Increase — 49,019.

* para 71

palace for the Zemindar

10. On the last ann:
:onal Report the Govt
had to notice the admi: × G.O. 30 Gen/94 dt. 1379. para 7.
:nistration of the Forest
Dspartment of this Estate
unfavorably; but the report
under review is more sa:
:tisfactory. The Acting
Principal Assistant
Collector, Mr Grahame,
shows a clear working
profit of Rs. 2,531,
against Rs. 135 in the
preceding

* Letter embodied in the C.Rs Annual Report para 32.

preceding year. A
competent Overseer has been
engaged, & much improve:
:ment in the conservancy of
the Forests is looked for.
The manager's report that
the forests are nearly
worked out has attracted
the attention of the Court
of Wards, & they have
× urged the necessity for
the real state of things
being ascertained by Mr
Grahame by personal
examination

× Courts separate review on the file. para. 24.

examination. They also trust, that the Inspector of Forests will be able to inspect these forests when he next visits the District.

11 Jalantra. The increase of Rs 5,032 in the charges of this Estate is due chiefly to a larger provision for the maintenance of the family & the construction of a house at Purla Kinsdy.

Barwah

July 1282. Rs 15,961.
— " — 1283 — " — 20,993.

Courts Proceedings paras 22 & 23.

× Fasli 1282 Rs 16,416
— " — 1283 — " — 7,878

12 Barwah. The decrease of Rs 8,538 in the income of this Estate arises from a portion of the property having been made over in the preceding year to a co-heir who had attained his majority. Payments made to him in cash on the same occasion constituted a large debit in the accounts of that year, & this accounts for a decrease of Rs 16,565 in the charges

charges of the year under review.

13. Seerghur. The demand shown for Fusly 1282 is exclusive of Rs. 10,770, which the minor's adoptive mother had collected prior to the assumption of the charge of the Estate by the Court — hence the appa: =rent increase in the demand as well as in the

Paras. 10 & 28

Para - 86 -

Paras - 70 & 75

the ... & charges for Fusly 1283 - The payment of the debts of this Estate (Rs. 3,620) is postponed pending the result of an appeal to the Privy Council re: =lative to the title to the Estate.

14. Sahur & Meringhy - The balance of cash at the credit of these Estates at the close of the year was Rs. 18,723 & 27,232 respectively.

respectively, & the Court have called upon the Coll^r to state what portions of these sums can be invested in Govt^t securities. The debts due by the Lahur estate, as they stood at the close of the year, amount to Rs. 99,95-2, & with regard to the bulk of these, it is stated, they will be cleared off by instalments according to the terms of the bonds.

Paras 85 & 87

bonds. The remaining debts due to Govt 113 creditors amount to the small sum of Rs. 1,342, & it does not appear why, with a balance of Rs. 18,723 in hand, the Coll^r should wait, as he says, until funds are available to pay off this sum. Mr. Singhy is free from debt, & the Court of Ward have [illegible] pointed out

*Court's Proceedings Para 87 & Coll^rs Report para. 17.

**Court's Proceedings para. 88.

ont the indivisibility of
deferring action in the
matter of the collection
of the large amount
of debts (Rs-1,19,303)
due to this Estate. They
observe, that the contempla-
-ted division of the
personal property
among the several
sharers, which accounts
for the inaction of the
minors' uncle (who is
also the renter of
the

the estate) in this respect,
is not likely to take
place at an early date,
as they have seen reason
to object to the decision
of the Punchayet-
15. Vellore. Chundi
In Fusly 1282,
payments were made on
account of outstanding
Govt dues for the
previous year, & there
was also an extra ex-
-penditure for certain
marriage

marriage ceremonies — hence the comparatively small disbursements in the year under review.

16. Chinglepet Irungadu: Kottah cum Lattur. These two small properties owned by one heir call for no particular notice beyond that the state of the collections at the close of the year was particularly satisfactory. They have been since made over to the

Charges Fasli 1282 Rs 46,420
— " — 1283 — " — 38,675
Decrease — 7,745

Demand
Arrears & Current Rs 7,711
Collections within the Fasly — " — 2,630
Subsequent Collections & remissions — " — 3,580
Balance — " — 1,501

Courts Proceedings para 41
Fasly) 1282 Rs 21,912
— " — 1283 — " — 25,935

Fasly 1282 Rs 8,010
— " — 1283 — " — 2,019

para 42

× para 104

the proprietor.

17. North Arcot-Naragunti The payment of the allowance to the family with arrears & the satisfaction of a Courts decree for maintenance account for an increase of Rs 4,023 in the charges of this Estate.

18. Tanjore-Agraharam. The debit for the discharge of debts was smaller than in the previous year — hence the ~~Large~~ decrease of Rs 5,991 in the charges of this Estate. It is ×understood, that the Board of this Estate has

since

since attained his majority and assumed charge of the property.

19. Shiali - The income of this estate increased by Rs 7,886 from the more favorable state of the grain market. All the necessary steps seem to have been taken for the collection of the debts due to this estate, which, at the close of the

para - 43.

Finly 1282 - Rs 46,167
-"- 1283 -"- 1,16,855

the year, stood at Rs 61,205; the portion then pending investigation having been only Rs 10,565.

20. Madura - Bodinaikanur

The celebration of the Ward's marriage, the demarcation of the estate & the construction of a house at Madura make up the bulk of the increase of Rs 70,687 in the charges of this Estate.

21. Gudamanaikanur - the sum of Rupees 66,705 in cash

cash at the credit of this estate is stated[x] to be required for payment to a judgment creditor, under a decree of the Privy Council, but no debt appears either in the enclosure to state: ment No 5 or in the table appended to para 70 of the Court of Wards' report opposite to this estate - ~~It is suggested~~ They will be requested to point that explanation be called for on this point.

[x] Court's Proceedings para 80
[x] Ellis's report para 41.

Simdyur

22. Simdyur - Payment of Court's decrees for debts constitutes the increase of Rs. 10,965 on the debit side of this Estate.

23. Oothappanaikkanur. The estate had a balance of Rs. 12,536 in cash at the close of the year, & as its annual expenses are within Rs. 8000 & it has no debts to pay, no reason appears why the greater portion of the surplus should not be

be funded in Govt paper

or otherwise utilized for

the benefit of the Estate.

The Court of Wards will be good enough to adopt the requisite steps for this being done

24. Ramnad. Owing

to bad season, the demand

of this large Zemindari

fell off by Rs 1,29,802. There

was a judicious outlay of

Rs 25,243 on repair of

tanks, & Govt dues were

discharged in full with a

portion of the old arrears;

the payments under this

head having been Rs 4,15,812

against

Rs 1,35,000

in the previous year;

moreover the advance

of Rupees 1,37,065

made from the

public treasury before

the late proprietor's death

was repaid - These

three large items

make up the bulk

of

of the increase of [x]

Rupees 4,56,418 in the

charges of this estate

over those of the preceding

year.

25. The liabilities of

this estate, it is stated,

cannot be accurately

ascertained until the [@] para 94

result of the suits

instituted by some

of the creditors is known.

[x] Fasly 1282 Rs. 3,78,343
—"— 1283 —"— 8,34,761

para 40

The Estate, however, is in the hands of Govt as a security for the loan granted from the public Treasury for the liquidation of its heavy liabilities, as well as for the outstanding arrears of Pothencode; and the requisite preliminaries for the execution of a deed of mortgage to Govt have been very nearly completed - Vide G.O. dated 12th Novr 1895, No 1635. Orders have also been issued for the accumulated interest on the arrears of Pothencode, which, on the 1st September last, amounted to Rs 1,78,631. 0. 11 being paid off, so that the

same may not be included in the deed, burdening the estate with compound interest. It is observed, that at the close of the year under review, the Estate had a cash balance of Rs 2,35,459.

26. The Court of Wards have pointed out the necessity for prompt action with regard to the realization of the debts due to the estate, which amount to Rs 18,007.

para 94

27. The Govt in their review of the last annual

- S.O. para 27

annual report noticed the desirability of abandoning the "waram" or sharing system, which prevails in this estate with respect to wet crops. Endeavours have accordingly been made to introduce a money assessment in some villages but with little success; the rates were fair, but the ryots, who at first professed ready acquiescence, held back when the time came for ratifying their agreement. The Collector

Court's report para 108

Collector considers further attempts hopeless; but the Court have called for further report as to the steps taken.

28. Tinnevelly - Maniachi + Singampatti.

Para 40.

Fasli 1282 Rs. 7,007
" 1283 " 12,050

These two Estates call for no remark beyond that the debit side of Maniachi exhibits an increase of Rs. 5,043 due chiefly to payments of debts

paras 8-12-54 + 56

	Fasly 1292	Fasly 1293
	Rs.	Rs.
Demand -	44,426.	39,686
Actual receipts -	43,102	- 53,614
Charges —	43,626	- 53,457

29. Urkad Zemindari - The demand of this estate declined ~~##~~ by Rs. 4,740, owing to adverse seasons, but the actual receipts were higher by Rs. 10,512 owing to the more punctual realization of the rents - current and arrears. Payments for debts amounted to Rs. 26,137, while in the previous year they were only Rs. 11,776, and this more than accounts for the increase of Rs. 10,130 in charges. The outstanding liabilities of this estate still amount to Rs. 27,447.

29. Urkad partible property.

This small estate needs no particular notice beyond that its demand fell from Rs. 2,029 to 1,250 from bad season. The Court-

(court have called for explanation as to why nothing has been done towards the collection of its debts (Rs. 7,054) nor the liquidation of its liabilities (Rs. 41,941)

31. Ettiapuram. The receipts of this estate fell off by Rs. 22,368 apparently from smaller collection under the head of arrears, while the charges exceeded those of the previous year by Rs. 63,461, owing chiefly to an expenditure of Rs. 52,000 on marriage ceremonies

Cases 17, 60, 82 × 99

	Fasly 1302.	Fasly 1303
Receipts	3,19,147	296,779
charges	206,294	269,755

× page 82.

page 107

ceremonies, a larger outlay on irrigation repairs and payment of Govt. commission for two years. The estate had at the close of the year a balance of Rs. 85,760 in cash, and steps have been taken for adding Rs. 75,000 thereof to its funded property. The debts due to the estate amount to Rs. 64,064, and a decree has been obtained for Rs. 23,000; instructions have been issued for the collection of the remainder

32. Considerable progress has been made in surveying and demarcating the estate

estate. During the year under review, an area of 130 square miles was surveyed and the demarcation of the whole estate completed at an average cost of less than one anna per acre. It is expected, that the remaining area will be surveyed and mapped before the minor Zamindar attains his majority in 1918.

33. Coimbatore. Samastan cum Kottampatti.

There two small properties owned by one heir are in a state of perfect solvency and call for no notice beyond that their surplus cash, which at the close of the year amounted to Rs. 2,291, is required for certain family ceremonies and for improving the residence of the proprietor.

34. Malabar. Ravalapuram.

This estate came under the care of the Court of Wards in a greatly embarrassed state during the preceding year. Out of an annual revenue of about Rs. 28,000, there was at the close of the year under review a surplus of Rs. 11,471 after the

the defrayal of the necessary expenses and payment of debts to the extent of Rs. 13,440. The outstanding liabilities, however, still amounted to Rs. 67,190, and they have been since discharged from the loan of Rs. 65,000 sanctioned by the Govt of India - G.O. 25 July 1874 No. 918.

35. The affairs of the other estates call for no remark.

36. No outlay was made on irrigation repairs in the estates of Salur, Peruvu-
-vuru, Kottapannikummu and Samuthiri cum Kottam-
-patti, and in Chundi
-ttans it is very small compared with the extent of wet cultivation; but as the Court state* that they are satisfied that due attention has been paid to irrigation works, it is presumed that their condition on the whole did not require larger expenditure.

37. In their review of the last annual report, the Govt observed

* 2,578 acres, having a revenue of Rs. 14,150

* para 69

observed, in reference to the large outlay on irrigation works in the estates of Sirsampatti and Ettiapuram in Tinnevelly (paras 29 and 32), that the additional revenue derived should be stated in such cases. The report for Fasly 1283 shows larger expenditure on "maramut" in these two estates and is yet unaccompanied by any observations on this point.

	Fasly 1282.	Fasly 1283
	Rs.	Rs.
Sirsampatti	7928	10,716
Ettiapuram	14,578	22,117

The maramut expen-
ture and the revenu
from irrigated culti-
-tion in these estate
for the last three ye
are shown in the sub-
joined table. The appar
sudden rise in the
net revenue of Ettiapur
in Fasli 1282 is explain
in the Court's report
for that year (para 207)
as the result merely of a
reclassification

reclassification of

items, and Singampatti

exhibits no improvement

but a slight falling

off.

	Expenditure.			Net Revenue		
	Fasli 1281.	Fasli 1282.	Fasli 1283.	Fasli 1281.	Fasli 1282.	Fasli 1283
Singampatti	7,135	7,928	10,716	15,983	15,987.	15,803
Ettiapuram	7,407	14,518	22,117	13,489	38,789	40,917

Education

† Conti Pro. para 102

Education of the Minors.

paras 103 to 106

38

† Banavasi in Tanjore
Chundi in Nellore
Irungadukotta in Chingleput
apebaram
Ayyamyarayangudi } in Tanjore
Vettangudi
Bodinaikanur in Madura
Maniachi and } in Tinnevelly
Singampatti

38. Education of the Minors.

The Govt. last year prescribed a tabular form for the educational progress of each minor being shown with precision. It is, however, not completely filled up for the year under review, owing to the Form not having been communicated to Collectors in time to admit of their adopting it.

39. The minor heirs, excepting those named in the margin, are generally favorably reported upon their general behaviour

has

has been good and their
educational progress on
the whole fair. Ner
Hamvah Minor is des-
cribed as incorrigible.
he was lately convicted
by the Special Assistant
Magistrate of receiving
stolen property and
sentenced to four
months rigorous im-
prisonment, which,
however, was reversed
on appeal; he can
hardly be kept at
School. The elder of
the two Chundi Minors
evinces no interest
in

in any of his lesso
the younger, however
is diligent. The Sun
-gabukotta and Agrah
minors are now pas
their minority and
have taken charge
of their estates. Ne
eldest of the Aypara
- mycanpadi and Vell
- gudi minors have lik
- wise attained the
majority, but their
estates continue by the
express desire and
the Court's manageme
they are, however, past
the age at which furth
Education

education can be
looked for. The Bodi-
-naikanur minors has
been removed to Madura
and placed under a
private tutor, who will
keep him to his studies.
The Maniachi and
Singampatti minors
are still young and
will continue to be
wards of the Court
for six or seven years
longer, during which
period every effort will
be made to improve
them.

39 bis. In Statement No. 1, 128
the Court of Wards have
shown the year in which
each minor will attain
his majority (Column 10)
according to the old law.
In the case of those, however,
who had not completed
the age of eighteen before
the 2nd June 1875, the age
of minority has become
extended by Act IX. of 1875
to twenty-one years, and
the year at which each
will cease to be a minor
is noted opposite to the
name of the estate.

40. The Govt. when re-
viewing the Court's last
administration

The Govt. observe, however, that in

S.O. para 1

Commissioners report noticed the late date at which it was submitted, and pointed out that it should have been laid before them in December or the latest by the end of February following the year reported upon. This next report, however, has come even later, and the Court express their fear, that it will not be possible to submit the report within the prescribed date

date viz. 31st December. Denoting the dates on which these reports were submitted during the last ten years, they show that it has never yet been found possible to keep to the prescribed date, and having regard to the fact that they have to pass separate Proceedings in each of the District reports, some of which, however, are not received till the end of December, and that the Summary report has to be

Memo re the Court of Wards
Report in connection therewith
submitted to G.O.

be submitted at the same time, the Court ask for an extension of time till 1st May

42 The Court adopting the plan of the Jammabundi report, notice each subject instead of each estate separately that, if approved, this plan will be continued in future.

7th Jany 1876

41 The Govt approve of the plan which the Court have adopted in the report of reducing each subject instead of each estate separately

14 To the Court of Wards 8 Jany
13 Ob Conservator of Forests

Revenue 1876 Deputs

No 16. —

Report for Fasli
1285 (1875-76)

Rep of the Madras
Govt

Dated 7 Jany 1876. —

Nos. 31 & 32. —

16 Orgl.

7.1.1876

Note for His Grace, the Govr

The Board of Revenue is by law a Court of Wards, with the Collectors of districts as its local agents.

It is empowered to administer the estates of all landed proprietors incapacitated by sex, minority or lunacy.

This paper is a summary of their last Annual report. — submitted an Order may dispose of the several pro- here noticed.

27-11-5.