

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 1534

Press

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162/64

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Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
10th July 1867.*

Read the following papers :—

No. 162. Proceedings of the Court of Wards, dated 10th March 1866, No. 1,654 :—

Read the following letter from the Collector of Madura, to the Acting Secretary to the Court of Wards, dated 20th October 1865, No. 283.

12th January 1865, No. 200.

13th June „ „ 3,181.

1. Referring to the Proceedings of the Board marginally noted, I have the honour to submit, herewith, copy of a

special report, forwarded to me by the Sub-Collector, on the Neikaraputty Estate.

2. The Sub-Collector having fully dwelt upon all matters connected with the Estate, I have nothing to add, but to support the measure recommended by him in paragraph 27 of his letter, under the circumstance represented in the letter.

From the Sub-Collector, to the Collector of Madura, dated Dindigul, 12th October 1865, No. 201.

1. Adverting to the Board's Proceedings, dated 12th January, No. 200, and 13th June, No. 3,181, and to your letter of the 24th June last, No. 1,083, I have the honour to submit a special report upon the Estate of the Minor Proprietor of Neikaraputty, at present under the management of the Court of Wards.

2. The Minor, who is now eleven years of age, succeeded to the property on the death of his father, Kullama Naick, in the end of 1855.

3. The Estate consisted then, and will only so consist up to the close of the current revenue year, of the undermentioned lands :—

Nine (9) villages forming part of the Rettiambody Muttah and leased from the Muttahdar, who is also Zemindar of Ayacudi.

The Minor is not a Puttahdar in these villages, except in respect to 354 acres.

Seven (7) other villages in the same Muttah, also leased from the Zemindar.

In three of these villages, the Minor also holds Puttahs for lands to the extent of 6,198 acres.

In addition to these sixteen Muttah villages, he holds directly from Government, as a Puttah Ryot, 427 acres of land, and from the Zemindar twelve acres in a village not included in his lease.

4. His lease of the first nine villages will expire on the 30th June 1869. These villages having been sub-rented to a third party, on the same terms on which they were originally rented from the Zemindar, the expiry of the lease will in no degree affect the Minor's income.

5. The lease of the other seven villages will expire on the 30th June next.

6. It is understood that the Zemindar will not renew either lease.

7. Putting aside, therefore, for convenience sake, all consideration of the nine villages, next year the Minor will, in effect, be reduced to the position of a Zemindary Ryot paying rent for 6,564 acres, and of a Government Ryot paying rent for 427 acres of land, of which under 4,000 acres, chiefly of inferior dry lands, is under cultivation.

8. These lands jointly are what have been termed the Minor's "Punay" lands.

9. The Zemindary portion of them having been included in the Minor's general lease of the seven villages, he has, on these particular lands, actually been paying but a nominal rent. On the expiry of the lease he will next year have to pay the regular assessment.

10. On the death of the Minor's father in 1855, his mother delegated the management of the property to her own brother, Venkatasawmy Naick. This arrangement lasted until 1859, when she represented to the Collector that the property was being mismanaged. The Collector applied to the Civil Judge to take charge of the Estate. It was, accordingly, under the management

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of the Civil Court for about two years. On a reference to the Court of Sudder Adalat, it was then determined that the Court of Wards was the proper tribunal to interfere, and, accordingly, the Court of Wards assumed charge of the Estate in October 1864.

11. At this time the assets of the Estate consisted of a sum of Rupees 11,592 in cash, a quantity of grain valued at Rupees 11,560, and certain jewels worth Rupees 8,187, in all Rupees 31,339. They have now risen to the sum of Rupees 61,750, exhibiting a net annual profit of Rupees 6,353 during the last four years.

Cash	...	...	52,250
Grains	...	...	1,580
Jewels	...	...	8,187
			61,750

12. The Punnay lands had always constituted the home farm, but for the period intervening between the death of the Minor's father, and our assumption of the management, no accounts of the operations connected with it, of the live-stock, &c., were forthcoming, nor had any been kept of the arrears of rent due to the Estate for the same period, while no attempt had been made to collect the numerous debts outstanding at the time of the Minor's succession.

13. Annexed is a Statement showing, under the heads "Arrears and Current," the Demand, Collection, and Balance during the period of our management:—

Arrears.

	Demand.	Collection.	Remission.	Balance.
	Rs.	Rs.	Rs.	Rs.
During private management, Fusly 1265 to 1268	7,052	420	6,632	...
Civil Court's management, Fuslies 1269 and 1270	18,050	17,641	771	638
			<i>Current.</i>	
Court of Ward's management				
Fuslies				
1271	35,042	33,571	690	1,472
1272	34,903	32,563	780	960
1273	33,781	30,749	...	3,032
1274	34,555	27,009	...	7,626
	1,38,681	1,24,112	1,479	12,990
Total	1,63,783	1,41,280	8,883	13,618

14. The sum of Rupees 3,032 includes Rupees 1,354, being the estimated value of a detected deficiency in the grain stored. The amount has been ordered to be recovered from the late Manager.

15. Premising that the total Demand for Fusly 1270, the year previous to the Court of Wards' assumption of the management, amounted to the sum of Rupees 32,456, I subjoin a Statement exhibiting the particulars of the Demand for subsequent revenue years:—

Fuslies.	Sub-rent of nine villages.	Rents from seven villages.	From Punnay lands.	Sundries.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.
1271	7,636	6,691	20,294	21	34,642
1272	7,636	7,436	18,742	489	34,303
1273	7,636	7,455	18,603	87	33,781
1274	7,636	7,508	19,723	18	34,935

16. In his Settlement Report for Fusly 1273, the Acting Sub-Collector dwelt at some length upon the difficulty experienced in realizing the old arrears of rent. For the most part we have been compelled to resort to the Civil Courts. There are, at present, several suits in progress, and other plaints are in the course of preparation, with a view to their being filed.

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I trust that ere long, with the exception of such as may be recommended for remission in your Settlement Report for the past Fusly, all these arrears will be realized.

17. Annexed is a Statement exhibiting our operations in respect to certain bond debts outstanding at Kullama Naick's death, and due to the Estate:—

Aggregate amount due on bonds	...	...	Rs.
Realized up to Fusly 1274	...	...	11,024
Remitted in Fusly 1272	...	...	1,245
Classed as irrecoverable in Report for Fusly 1273	...	...	67
Do. in Fusly 1274	...	...	3,223
Struck off the Demand on Mr. Fondclair's, by order of arbitrators	...	...	831
	...	...	1,000
Balance at the end of Fusly 1274	...	...	6,366
			4,658

18. Of the above balance, a sum of Rupees 3,000 will be paid in three annual instalments by Mr. Fondclair, and a Decree of the Civil Court has been passed in favour of the Estate, for a further sum of Rupees 464.

19. The remaining sum of Rupees 1,194 is the aggregate amount of trifling claims leased on fifty-seven separate bonds. Being barred by the Statute of Limitation, we cannot realize them through the Agency of the Court. Some few may be settled on our demand, and the rest must be abandoned, and their amount written off.

20. It has been shown in paragraphs 7 and 8, that the Minor's income will, in future, depend upon his rent paying "Punnay" lands. It is necessary to consider what will be the position of the Estate under the Court of Wards under the coming change in its circumstances.

21. Until two years ago, when, on my appointment as Sub-Collector of this District, the Estate came under my supervision, the old family practice of working these "Punnay" lands directly by means of a large establishment retained for the purpose, had remained in force. At the close of the revenue year ending in June 1863, I then became aware that the costs almost equalled the profits of the cultivation carried on, on this system, under the paid agency of the Court of Wards. Having little hope of securing any much better result through a similar agency, I at once took steps to change the system by leasing out, on the best terms I could get, as large a portion of the lands as I could, and proportionately reducing the farming establishment. The same system was persevered in and carried to greater extent during the last; and now, for the current revenue year, I have succeeded in sub-letting the whole of the lands.

22. Under this system it is, of course, evident that a very large portion of the profits goes to the tenants, and that when, in future, the Minor has to pay an actual, instead of a nominal, rent on the Zemindary villages, his income will be still more seriously affected. The sub-letting system is undoubtedly not a profitable one; but it is, of course, better than that which I found in force, which yielded no profits at all; and, in resorting to it, I am, therefore, satisfied that I chose the lesser of two evils, especially as the evil chosen admitted of considerable mitigation.

23. This consisted in sub-letting, to the ward's own mother, such lands as she was anxious to undertake the cultivation of, and thus securing the intermediate profits to the family. With this object, in every instance in which the lady's offer has equalled the offers made by other parties. I have given to it the preference; but, hitherto, as has lately happened, when her offers have been considerably below those of others, and she has declined to raise them, I have not deemed myself justified in accepting them; feeling that I was bound, on behalf of the Court of Wards, to show, in the accounts rendered to them, the best possible (apparent) result, for the individual interests of the Minor.

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24. From the foregoing statement of facts, the following conclusions are, I think, inevitable :—

Firstly.—That, to secure the Minor (separately from his mother) a fair income in future, his "Ponnay" lands must be worked directly on his behalf, and not sub-let to others; and,

Secondly.—That by no agency available to the Court of Wards, can those lands be directly worked to the proper benefit of the Minor.

25. To the question which then arises, whether they can be so worked by any other agency, I have no hesitation in stating my opinion that they can be so, by the Minor's mother. She has no scruples about appearing out-of-doors and in public; is active, sensible, and quite competent to manage her own business affairs, as is proved by the fact of her having made a handsome profit upon her farming operations last season; a profit such as has never been obtained, and is, I believe, unattainable by any paid agency, not under the immediate eye of the person really interested.

26. There remains the material point. Has she separate interests from her son? He is her only child, and I cannot for a moment believe that she has; or that, with her common sense and prudence, she would be ever likely to waste either his, or her own substance.

27. Under the above circumstances, and regarding the matter solely as it affects the Minor's pecuniary interests, I cannot but express my decided opinion, not only that there is no ground for further interference on the part of the Court of Wards, but that its continuance must result in certain and serious loss.

28. If the Court are anxious to prolong their wardship over the boy solely to provide for his education, I think this difficulty might easily be surmounted, by making the surrender of the Estate conditional on his mother's engaging to keep him at a Government school, during their pleasure.

29. The fact that my opinion in favour of the relinquishment, by the Court of Wards, of the management of the Estate is based upon the serious impending changes in its circumstances, will, I trust, suffice to acquit me of any imputation of a disrespectful intention, in reiterating a recommendation made and supported, under different circumstances, by other local officers, and which then met with the disapproval of the Court of Wards.

30. Should the Court of Wards not see fit to act upon my present recommendation, I would beg to propose, in order to save the Minor's interests as far as possible, that sanction be granted to sub-let the whole property on favourable terms to his mother. The agency accounts might not, in that event, exhibit so high a result as if the lands were sub-let separately and competition was invited; but a large proportion of the profits derivable therefrom would reach the Minor's mother instead of being alienated from the family; and I have already expressed my opinion that her interests are identical with those of her son.

31. I will close this report by mentioning that the Minor is still attending the school at Palani, and that the last accounts of his progress in his studies was exceedingly satisfactory.

(True Copy.)

(Signed) V. H. LEVINGE, Collector.

1. With the foregoing letter, the Collector submits a special report from his Sub-Collector, regarding the condition of the Neikaraputty Estate called for in the Order of Government, dated 5th January 1865, No. 21. It appears from the report that the Estate consists at present mainly of sixteen villages leased from the Zemindar of Ayacudi, of which nine have been sub-rented to a third party upon the same terms on which they were originally rented from the Zemindar, viz., Rupees 7,636 yearly, and they bring, therefore, no profit to the Estate. Nor is it likely that any change can be looked for in this respect, as the lease granted by the Ayacudi Zemindar will shortly (June 1869) expire. The lease for the remaining seven villages is of still shorter duration, as it comes to an end next June.

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2. The accounts received from the Collector with his Annual Report on Minor Estates for Fusly 1274, shew the demand of the Estate as follows:—

As per Ryotwar Settlement of six of the seven villages, after deducting remissions and adding assessment of private lands owned by the Minor in four villages ...	rs. 7,752
Sundry items consisting of Swamibhogum, Tope-rent, &c. ...	2,081
Villages sub-rented ...	7,912
Amani or division of produce ...	17,192
Sundry items ...	228
	<hr/> 35,165

3. In paragraph 15 of the Report from the Sub-Collector, the demand for Fusly 1,274 is shown to be Rupees 34,955, as particularized below:—

	rs.
Sub-rent of nine villages ...	7,636
Rents from seven villages ...	7,508
From Ponnay lands ...	19,793
Sandries ...	18
	<hr/> 34,955

4. The Sub-Collector states in paragraph 21, that in Fusly 1272 the cost of cultivating the Ponnay lands equalled the profits of the cultivation carried on under the paid agency of the Court of Wards; that he, therefore, took steps to change the system by leasing out the lands on the best terms; and that during Fusly 1274 he has succeeded in sub-letting the whole. He however declares, subsequently that the sub-letting system is undoubtedly not a profitable one, and finally proposes, in order to save the Minor's interests as far as possible, that sanction be granted to sub-let the whole property on favourable terms to his mother, on the ground that a large proportion of the profits derivable therefrom would reach the Minor's mother, instead of being alienated from the family.

5. The Board observe that the papers before the Court do not bear out the assertion of the Sub-Collector that the system of working the Ponnay lands directly has been unprofitable. The income from these lands, from Fusly 1271 to Fusly 1274, appears to range from 18,000 to 20,000 Rupees, according to the Statement given in paragraph 15 of the Sub-Collector's Report, as shown in the margin. The annual accounts, too, do not disclose anything to confirm the statement of the Sub-Collector.

6. The special report shows that the Minor holds 6,564 acres in the villages taken on lease from the Ayacudi Zemindar, and 427 acres direct from Government, amounting in all to 6,991 acres. From the annual accounts for Fusly 1274, it is gathered that the extent of land settled on Ryotwar principle, including the Ponnay lands, was 8,328 acres, and on the system of division of produce, 1,691 acres, or altogether 9,419 acres. Again, in the Sub-Collector's Report the rents obtained from the seven villages leased from the Zemindar of Ayacudi are shown at Rupees 7,508; but, in the annual accounts the whole amount of rent of the villages sub-

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rented, including the nine villages, is given as Rupees 7,912; from which it is evident that besides nine villages, only one out of the other seven villages was sub-rented for Rupees 276.

7. The discrepancies above pointed out should be clearly explained. The Collector will also submit an explanatory Memorandum showing distinctly the profits derived from the seven villages leased from the Ayacudi Zemindar, and from the Ponnay lands of the Minor, for Fusly 1274. The amount obtained from this source on Amany or sharing system, and from the direct cultivation at the expense of the Estate should also be separately given in the Memorandum, with the charges attendant on them. The Collector will also state at the same time what is the amount of the rent paid to the Zemindar for the seven villages, and what will be the amount of regular assessment on the lands held by the Minor in those villages after the expiry of the present lease, which will be at the end of the current Fusly. The Collector is further requested to state on what terms and for what sum the Minor's mother is willing to take up the Ponnay lands, and what would be the result of such an arrangement compared with the amount hitherto obtained by sub-letting them to strangers, and by direct cultivation on behalf of the Minor.

8. The Collector is requested to submit an early reply to these Proceedings, with full information on the several points, in order that the report may be submitted to Government.

No. 163. Proceedings of the Court of Wards, dated 7th June 1867, No. 3,497.
Read again letter from the Collector of Madura, dated 20th October 1866, recorded in the Proceedings of the Court of Wards, dated 10th March 1866, No. 1,654.

Read also the following letters:—

From the Collector of Madura, to the Secretary to the Court of Wards, dated 9th August 1866, No. 259.

1. With reference to the marginal Proceedings of the Court of Wards, I have the honour to submit, herewith, copy of a letter* from the Sub-Collector, dated 26th June 1866, No. 130, furnishing information on the several points noticed by the Court.

10th March 1866, No. 1,654.
14th May 1866.

* Together with a copy of the enclosure.

2. An explanatory Memorandum of the discrepancies pointed out in paragraphs 2 and 3 of their Proceedings, No. 1,654, is enclosed, in which the causes of the discrepancies have been fully explained.

3. The lease of the seven villages rented from the Ayacudi Zemindar having expired on the 30th June 1866, the Manager has been directed to exercise no interference with the management of these villages.

From the Sub-Collector, to the Collector of Madura, dated Kodikanel, 26th June 1866, No. 130.

1. Adverting to the Proceedings of the Court of Wards, dated the 10th March, No. 1,654, received with your letter of the 27th idem, No. 580, I have the honour to explain the discrepancies noticed by the Court. But before doing so, I have to remark that the figures in my special report therein referred to exhibit the true transactions of the several headings therein shown, whilst the Statements sent with your Settlement Report for Fusly 1274 have been so prepared as to satisfy the requirements of the prescribed forms.

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2. The annexed Statement explains the differences pointed out by the Court in paragraphs 2 and 3 of the Proceedings.

According to the Settlement accounts of Fusly 1274 (paragraph 2 of the Proceedings.)	According to the special report (paragraph 3 of the Proceedings.)	Increase.	Decrease.	
Ryotwary Settlement of six of the seven villages, including the assessment of private lands 7,752 Sundry items 2,081 <u>9,833</u>	Rent from seven villages ... 7,508	...	2,325	In order to draw a correct comparison of the result of six of the seven villages, this decrease should be raised to Rupees 2,601 by adding Rupees 276 being the rent of the remaining one village not included in the sum in column 1, but in that of column 2. It is composed of the tax Swamibhogam, &c., derived from the Minor's Ponnay lands in the said villages and therefore included in the special report under the head of "From Ponnay lands." The special report refers to the different leases held by the Minor from the Ayacudi Zemindar. The sum in column 2 relates to one lease. The decrease is the rent of one of the seven villages as stated above, held under a different lease and included in the special report.* The decrease under the two preceding items accounts for this increase. The materials for the special reports were obtained from the Manager's Office. But the Collector who furnished the Settlement Report seems to have transferred certain items comprising the amount of the difference in question from the head under which the Manager had classed them to the head of "Sundry Items," the Manager not being advised of the transfer.
Villages sub-rented 7,912	Sub-rent of nine villages ... 7,636	...	276	
Amany or division of produce ... 17,192	* Under the head of "Rents from seven villages." From Ponnay lands 19,793	2,601		
Sundry Items ... 228 and not 223 as entered in the copy of Proceedings received from the Collector's Office.	Sundries ... 18	...	210	

3. I beg to enclose a Memorandum as required by the Court in paragraph 7 of their Proceedings, and have to observe that the Court are under some misconception with reference to their remarks in paragraphs 4 and 5, for my statement in the special report that I had succeeded in sub-letting the whole Ponnay lands in the present year, referred to Fusly 1275 and not to Fusly 1274.

4. The income of Ponnay lands for a series of years exhibited in the margin opposite paragraph 5 of the Proceedings, and which the Court seem to contrast with the charges of cultivation, is arrived at by putting together the receipts from the whole of the Ponnay lands, whilst the charges were incurred for the most part on such only as were cultivated at the Minor's expense, those cultivated on a division of produce and on grain rent being put out of consideration.

5. I called upon the Minor's mother to report on what terms she would take up the Ponnay lands. Her reply was long delayed, and as some of her calculations appeared to be erroneous, I have

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since ascertained her views in a personal conference, and annex a Statement showing the present average income, and her offer, together with my proposition.

Description	Ayacut.		Fusly		Land let on money-rent.				Land either let on grain rent or division of produce, or cultivated at the Minor's expense.				Rent offered by the Minor's mother.		Rent proposed by the Sub-Collector.	
	Land.	Assess-ment.	3	4	Land.	Tax.	Swami-bhagam, &c.	Total.	Land.	Quantity of produce.	Deduct charges for cultivation.	Remainder.	Value thereof.	14	15	rs.
Punjab and Garden.	Acres.	rs.			Acres.	rs.	rs.	rs.	Acres.	Salagays.	Salagays.	Salagays.	rs.	rs.	rs.	rs.
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	rs.
Nanjah ...	Acres.	rs.			Acres.	rs.	rs.	rs.	Acres.	Salagays.	Salagays.	Salagays.	rs.	rs.	rs.	rs.
At the rate, after deducting 20 per cent. of the average income in column 12.																
At the land tax 2,860																

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6. It will be observed that only about half of the Panjah Ayacut is now cultivated, and that for the waste the Minor pays nothing at present. But after expiry of the lease from the Zemindar, it is not unlikely that this will be charged in the coming Fusly, and such charge may exceed the profits from the cultivated area. I would, therefore, make no alteration in the lady's offer as far as Panjah is concerned.

7. As regards Nanjah, we have only to deal with such lands as are now managed under Amany. In calculating the average income from this source, the lady was very anxious that the return of Fusly 1275 should also be taken into account, as it has been a very bad year. Although it is a fact that the out-turn of the current year will be (as far as it can be ascertained) only about half of what it was in the previous year, yet as it will be some time before the correct amount is known, and as I am called upon to submit this report without further delay, I have been unable to comply with her wishes. Under the above circumstances, and in consideration of the charges to which she will be subjected in managing the cultivation, she claims a liberal discount of twenty per cent. on the average income. I consider that ten per cent. is a sufficient allowance, and will meet the contingency. This would raise the offer to 1,600 Salagays, or in round number, 1,600 Salagays, which I have accordingly entered in the above Statement as my proposition. This quantity according to the average price represents Rupees 10,975, which sum is less than the average annual income (Rupees 12,249) by Rupees 1,274. The quantity I have proposed gives a proportion (per acre) of less than 1½ Salagays by a fraction. At this rate I would also make over to the lady the lands entered in the Statement as let on money-rent if she would agree to take them.

8. I wished her to make her offer in money instead of in grains at the average rate, but she is apprehensive of prices declining in future, and would not consent.

9. I adhere to my former opinion, that under present circumstances, the best and most proper course would be to entrust to the mother the uncontrolled guardianship of the interests of her only child.

(True Copy.)

(Signed) V. H. LEVINGE, Collector.

MEMORANDUM.

	Acres.	Rupees.	Acres.	Rupees.
<i>The profit derived from the seven villages rented by the Minor from the Zemindar of Ayaoudi, in Fusly 1274.</i>				
Tax paid by the ryots of six of the seven villages settled on Ryotwary tenure, including sundry items			5,884	7,232
Rent of the seventh village				276
				7,508
Rent of the seven villages payable to Ayaoudi Zemindar.		7,221		
Deduct reduction allowed by the Zemindar for charges of management, &c.		191		
Net amount of rent paid to the Zemindar				7,030
Profit to the Minor				478
<i>Particulars of land owned by the Minor in three of the seven villages.</i>				
Extract of land and tax thereon, at the Survey rate	6,197	7,584		
Deduct difference between the Survey higher rate and the present reduced rate of tax on lands classed as Nanjah garden at the Survey, but now cultivated as Nanjah		2,507		
Balance...		5,077		
Deduct again—				
Cowle remission granted by the Minor to himself as to other ryots	23	0	0	
Difference between the proper tax of certain lands and the reduced tax at which they have been let for want of offers	108	0	0	
		131		
Balance or tax nominally paid by the Minor		4,946		
Deduct waste and Inam granted by the Minor	3,424	2,444		
Remainder or land cultivated for the benefit of the Minor.			2,773	2,502

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Particulars.	Acrea.	Rupees.	Acrea.	Rupees.
Land let on money-rent			2,039	1,054
Do. on grain-rent division of produce, &c.			734	1,448
<i>Particulars of Ponny transactions.</i>				
Lands in the seven villages brought forward from the other side			2,773	2,502
Lands in other villages	797	1,947		
<i>Deduct.</i>				
Waste and Inam	36	292		
Cowle remission	0	187		
			761	1,655
			3,534	4,157
<i>How these lands were managed in Pusly 1274.</i>				
Lot on money-rent	2,444	1,224		
Do. grain-rent	855	2,395		
Do. division of produce	194	418		
Cultivated at the Minor's own expense	41	120		
<i>Receipts from Ponny lands, &c.</i>				
From lands let on money-rent		1,224		
Swamibhogam thereon as well as other ready money items such as Tole-rent, Fish-rent, &c., forming part of the Minor's assets		1,377		
From lands let on grain-rent		15,190		
Do. let on division of produce		1,227		
Do. cultivated at the Minor's expense		775		
Total, as stated in paragraph 15 of the special report				19,793
Tax paid to the Government, the Ayacudi Zemindar and others, for lands, toles, &c., held by the Minor in other than the seven villages				1,801

Receipts and charges of Ponny lands cultivated directly at the expense of the Minor.

Pusly.	Extent of land cultivated.	Receipts.	Charges.	These charges are made up of the amount entered as Charges of cultivation under the head of "Miscellaneous Charges" in Statement No. 7, forwarded with the Annual Reports, and of wages paid to the Farm Establishment after deducting refunds.
	Acrea.	Rs.	Rs.	
1271...	413	8,524	6,055	
1272...	581	5,713	5,705	
1273...	810	4,166	3,661	
1274...	41	775	1,293	

(Signed) G. VANSAGNEW,
Sub-Collector.

(True Copy.)

(Signed) V. H. LEVINGE,
Collector.

26th June 1866.

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Memorandum explaining the discrepancies pointed out in paragraphs 2 and 3 of the Proceedings of the Court of Wards, No. 1,654, dated 10th March 1866.

Items.	1	2	3	4	5	6	7	8	9	10	Particulars of items, which, according to the classification of the Collector, have been added to the sums under Column 8.				Particulars of items, which, according to the classification of the Collector, have been added to the sums under Column 5.				Total
											Sub-rent of one of the seven vil-ages.	Randy items obtained from the Minor for his Ponny lands.	Assessment of the Minor's lands.	Sub-rent of one of the seven vil-ages.	Randy items obtained from the Minor for his Ponny lands.	Gain in the price of paddy, and value of grain not included in the account of Pusly 1272.	RS.	RS.	RS.
Revenue settlement of six of the seven villages, including the assessment of private lands	7,752	7,308	7,308	2,44	244	276	703	1,223	1,378	979	276	703	1,223	276	703	1,223	276	703	1,223
Villages sub-rented	7,912	7,636	7,636	2,601	2,601	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Minor's or division of produce	17,192	19,793	19,793	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Sundry items consisting of Swami-bhogam, Tole-rent, &c., &c., &c.	2,081	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Sundries	228	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total	35,165	34,955	34,955	2,601	2,601	276	703	1,223	1,378	3,580	276	703	1,223	276	703	1,223	276	703	1,223

Net Decrease... 210

The item of 210 Rupees has been included in the sums shown under Column 8 of the Statement No. 2.

(Signed) V. H. LEVINGE,
Collector.

MADRAS,
9th August 1866.

*Proceedings of the Madras Government, Revenue Department,
10th July 1867.*

From the Acting Head Assistant Collector, in charge of Madura, to the Secretary to the Court of Wards, dated 17th January 1867, No. 13.

1. With reference to the Court's Official Memoranda marginally noted, I have the honour to inform them, that I am, under the circumstances represented in the enclosed copy of a letter from the Sub-Collector, unable for the present

15th November 1866.

9th January 1867.

7th December 1866, No. 233.

to furnish the information called for by the Court.

2. The evidence now before the Collector with regard to the appeal made by the Ayacudi Zemindar having been found deficient on certain points to dispose of it satisfactorily, both parties were summoned to attend the Collector's Office on the 4th instant, with documents and witnesses in support of their claims, and they accordingly appeared on the day fixed, but agreeably to the request of both parties, they have been permitted to appear again on the 29th instant.

From the Sub-Collector of Madura, to the Collector of Madura, dated Dindigul, 7th December 1866, No. 233.

1. In reply to your letter of the 24th ultimo, No. 1,966, I have the honour to inform you, that I am not now in a position to make any arrangement with the Zemindar of Ayacudi on behalf of the Neikaraputty Minor.

2. There is a dispute pending before you in appeal, and forming the subject of my letter of this day's date, concerning the right to hold a considerable extent of land which the Zemindar is anxious to resume possession of from the Minor. The Manager reports the Zemindar's Agent has been sending orders to the village Curnum to charge some of the Minor's lands at a higher than the usual rate.

3. The Zemindar is not likely to finish his Jummabundy before the end of the Fusly, and until then it is impossible to say whether he will grant remission for those lands which, owing to the badness of the season, the Minor has been unable to cultivate; and of course the amount of rent which the Zemindar intends to claim from the Minor can only be ascertained after he issues his puttahs. The Manager in consultation with the Minor's mother and guardian, is preparing an account which he promises to finish within a week, showing particulars of those lands which it is advisable for the Minor to retain, and those which it will be better for him to give up.

(True Copy)

(Signed) G. McWATERS,

Acting Head Assistant Collector in charge.

1. Resolved that the foregoing papers, having reference to the Neikaraputty Estate, be submitted to Government, with reference to Government Order, dated 5th January 1865, No. 21. In this Order, the Government desired the Board to bear in mind the suggestion made by the Secretary of State, in the latter part of paragraph 2 of his Despatch, as to the advisability of entrusting at some future period the management of the Estate to the widow, on her furnishing such security as may satisfy the Government of her honest performance of the charge. They also called the attention of the Board to paragraph 4 of the Despatch, in which the Secretary of State wished to receive a separate report of the results of the Court's management of the Estate and guardianship of the son.

2. These orders were communicated to the Collector, and the first letter recorded at the head of these Proceedings was received nearly a year ago, giving

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cover to a special report by the Sub-Collector, regarding the condition of the Estate. On looking into this report, the Court had occasion to point out in their Proceedings, dated 10th March 1866, some discrepancies which were brought to light on comparing it with the annual report, and also to call for information on certain points. The second letter recorded above is a reply to these Proceedings.

3. The estate originally consisted of sixteen villages leased from the Zemindar of Ayacudi, some puttah lands held under the same proprietor, and some other puttah lands held under Government. The lease of seven out of the sixteen villages expired on the 30th June last, and that of the other nine villages will expire on the 30th of June 1869, or at the end of Fusly 1273; but the latter villages having been sub-rented to a third party, on the same terms as those on which they were originally rented from the Zemindar, the expiration of the lease will in no degree affect the Minor's income. The Sub-Collector states that the Zemindar will not renew either lease, and that from the commencement of the current Fusly 1276, the Minor will in effect be reduced to the position of a Zemindary ryot, paying rent for 6,564 acres, and of a Government ryot paying rent for 427 acres of land. These lands jointly are what have been termed the Minor's "Ponday" lands. The Zemindary portion of them having been included in the Minor's general lease of the seven villages, he has hitherto been paying but a nominal rent; but the lease having expired, he will from the commencement of the present revenue year have to pay the regular assessment.

4. The Sub-Collector states in paragraph 11 of his report that at the time the Estate came under charge of the Court of Wards, it consisted of a sum of Rs. 14,592 (which included Rupees 2,292, being a portion of the receipts from July to 17th October 1861, during which time the Estate was under the Civil Court) in cash, a quantity of grain valued at Rupees 11,560, and jewels worth Rupees 8,187, in all Rupees 34,339, and that at the end of Fusly 1274, the assets were Rs. 53,563, (exclusive of the value of jewels,) exhibiting a net annual profit of Rupees 6,853 during the preceding four years. The following abstract shows the cash balance according to the annual accounts when the Estate was taken under charge and at the end of Fusly 1275:—

Fusly.	Amount at credit at the commencement of the Fusly.			Balance to credit at the end of the Fusly.		
	In cash.	In Company's paper.	Total.	In Cash.	In Company's paper.	Total.
	RS.	RS.	RS.	RS.	RS.	RS.
1271.	12,300	...	12,300	16,556	...	16,556
1272.	16,566	...	16,566	6,382	13,500	19,882
1273.	6,382	13,500	19,882	16,472	13,500	29,972
1274.	16,472	13,500	29,972	24,401	29,500	53,901
1275.	24,401	29,500	53,901	7,632	49,500	57,132

5. It will be observed from the abstract that the cash balance which was only Rupees 12,300 when the Estate was taken under the management of the Court of

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Wards, has now been increased to Rupees 57,132, of which Rupees 49,500 are in Government Securities, and the remainder in cash. The Court's management must, therefore, be considered satisfactory. The Estate is not in debt. A sum of about Rupees 11,000 was due to it. A portion of this has been realized by legal process, and so much as was found irrecoverable has been written off. The balance uncollected has thus been reduced to Rupees 3,658. The Minor is now about 13 years old. He is receiving his education at the grant-in-aid School at Palany. The Sub-Collector reports that the progress he has made in his studies is satisfactory, and that he has recently been promoted to a higher class. He further observes that his behaviour is good, and that he promises to turn out well.

6. The Sub-Collector states, (paragraph 20,) that as the Minor's income will in future depend upon his rent-paying "Ponnay lands, it is necessary to consider what will be the position of the Estate under the coming change in its circumstances. He asserts that the old system of working the "Ponnay" lands under the paid Agency of the Court of Wards was not successful, the outlay having nearly equalled the receipts, and that he has therefore changed the system by leasing them out on the best terms obtainable. He, however, observes that under this system, a very large portion of the profits is absorbed by the tenants, and that when the Minor has to pay an actual, instead of a nominal rent on the Zemindary villages, as will shortly be the case, his income will be still more seriously affected. The Sub-Collector has sub-let to the Ward's own mother such lands as she was willing to take up, thus securing the immediate profits to the family. He concludes his letter by stating (paragraphs 24 to 30) that if it be desired to secure a fair income for the Minor in future, his "Ponnay" lands must be worked on his own behalf, and he expresses his decided opinion that under these circumstances they must be made over to the Minor's mother, as their direct management is not feasible under the management of the Court of Wards. The Collector supports this measure.

7. If this recommendation is not acted upon, the Sub-Collector would propose to sub-let the whole property on favourable terms to the Minor's mother. In his second letter, the Sub-Collector proposes to let the Punjah lands for a ready-money payment of Rupees 2,860, and the Nunjah lands for 1,600 Salagays of paddy, which according to the average price represents Rupees 10,975. This is shown to be less than the average annual income by Rupees 1,274.

8. The lease of the seven villages referred to in paragraph 3 of this Report having expired on the 30th June last, the Collector was called upon to state what arrangement has been made with the Ayacudi Zemindar regarding the payment to be made to him on account of the Minor for the lands held in his behalf in these villages. The third letter above recorded is a reply to this call, wherein the Sub-Collector observes that the Zemindar is not likely to finish his Jummahbundy before the close of the Fusly, and that the amount of rent which he intends to claim from the Minor can only be ascertained after the issue of his Puttahs. The Court consider it unnecessary to delay this report any longer, and as they have now before them the accounts of the Estate for Fusly 1275, they resolve to annex a

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Statement showing the financial position of the Estate when it came under the Court's charge, and as it stood at the end of Fusly 1275 :—

When taken under management.	Balance to credit.	Arrears due when taken under management.	Balance to credit at the end of Fusly 1275.	Arrears due at the end of Fusly 1275.	Debits.	
					Amount due to the Estate when taken under management.	Amount to be recovered at the end of Fusly 1275.
	RS.	RS.	RS.	RS.	RS.	RS.
1861.	12,300	25,102	57,132	12,109	11,024	3,658

The Board do not share the opinions of the local officers as to the impracticability of satisfactorily managing the property, when the present lease lapses. But taking into consideration the admitted ability of the Minor's mother, and the fact that the local officers have practically entrusted a portion of the Estate to her, the Board recommend that the management of the entire Estate be made over to her from the commencement of the ensuing Fusly, 1st July next, on the following conditions :—

- I. That such arrangements as the Collector may approve shall be made for her son's education.
 - II. That she shall render to the Collector true accounts of her management within three months of the close of each Fusly.
 - III. That no debts shall be incurred, nor any portion of the accumulated capital be spent without the previous written sanction of the Collector.
- These conditions to hold good till the Minor comes of age, and any breach of them to determine her management.

No. 164. ORDER THEREON, 10th July 1867, No. 1534.

Miscellaneous.

1. The Government see no objection to the adoption of the course recommended by the Court of Wards for the management of the Naikaraputti Estate by the agency of the Minor's mother on the conditions stated; but they observe that their sanction is not necessary to allow of the plan being carried out, as under Section 8, Regulation V. of 1804, the Court are vested with power to appoint Managers of Minor's Estates.

2. The papers will be submitted for the information of the Secretary of State, with reference to paragraph 4 of his Despatch, dated 16th November 1864, No. 55, Revenue.

(True Extract.)

(Signed) W. HUDLESTON,
Secretary to Government.

To the Court of Wards,
the Accountant General.

Ed. F. B. Bantleman.

Pro & the Jan'y / 65 Dec 21

*Reported to England.
26th July 1867*

1867. Department.
Pro of Court for July

No. 1539

PROCEEDINGS OF THE BOARD OF REVENUE

10

Dated 7th June 1867.

Recd 1/4 - 1867
R. 3.

6-1-

No. 3,497.

Recommending with remarks that management
of the Estate of Neikaraputty in Madura district
be made over to the mother of the Minor Proprietor
from 1st July next on certain conditions.

10th 1834 10 July

1797 1820 1841

@ 1/4 June 1867 R. 1/4 July