M.R.O. 14–5,450—22-10-25.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 295 — Press / Mis.

23.24

Dated 2 — 2 — 1867.

Not to be folded or roughly handled

Ms

No. 23. Read the following Proceedings of the Court of Wards, dated 18th January 1867, No. 350.

Read the following letter from the Acting Collector of Madras, to the Secretary to the Court of Wards, dated Sydapett, 20th December 1866, No. 387 :—

1. In the second paragraph of their Proceedings, dated 22nd February 1866, No. 1,279, the Court, in reviewing the report of the Collector upon the Minor Estates under management in this district, call for a Statement, the form of which they prescribe, exhibiting the financial position of the Uttucadoo Estate, " when it came under management, and when it was made over" to the proprietors.

2. The Statement is enclosed. There are three proprietors of the estate. Two of them came of age in 1862. The estate was then given over to these two with the understanding that they would not be disturbed at all in the management, provided they furnished accounts of what they were doing with regularity, and paid in to the Collector, as the Agent of the Court of Wards, the proceeds of a third share of the property which belonged to the third proprietor, who was younger than the others, and still remained a ward and under the Court's control, when his joint sharers had reached their majority.

3. The Court ceased to exercise any interference whatever in the estate on the 23rd September 1865, when the third Minor came of age, and entered into his inheritance.

4. At that date there was 195-3-1 due the Minor's share from the property. On the 1st December 1866, he appeared before me, and executed a document in which it is stated that he relieves the Court of all responsibility in respect of the hundred and ninety odd Rupees, having had the money accounted for to him by the other proprietors, and having settled respecting it with them.

5. In paragraph 26 of the Proceedings of the Court, dated 6th June 1866, No. 3,890, addressed to Government, the Court desire to be informed, whether, in addition to the above money, all other sums belonging to the third Minor have been made over to him ; I have the honor to state they were made over to him some time ago, and receipts for them obtained, and, further that the document described in the preceding paragraph is an acquittance to the Court in full.

6. In a part of the second paragraph of the Proceedings, quoted in the first paragraph of the present communication, previous to the part which respects the estate of Uttucadoo generally, the Court state, " Among the charges of the portion of the estate belonging to the Minor," the Court are speaking of the third Minor, " the amount of commission is given at Rupees 110-10-5, up to Fusly 1273. The " Collector is requested to state how, and on what sums this amount has been " obtained. It appears that the sums due on this account, for years previous to 1273, " have already been accounted for."

7. The Commission was exaggerated in the report of the Collector. In Fusly 1269, while the whole estate was yet in the hands of the Court of Wards, Rs. 91-2-10 crept into the Tahsildar's annual account, from a clerical error, as a collection from the estate when there was no such collection, the monthly chitta not exhibiting it. The mistake went on year after year, and was perpetuated in the accounts of the share of the third Minor. When the latter came of age in September last year, and the accounts were carefully scrutinized, then it became apparent.

8. The Gumastah who observed it, however, did not mention it probably from fear of being blamed, and in order to bring the collections into accordance with the demand, he transferred the amount it specified to the head commission. I have reprimanded him.

9. The money must now be struck out, leaving the commission at its proper amount, which, at the beginning of Fusly 1274, was Rupees 19-7-7, the difference between Rupees 91-2-10 and the commission of Rupees 110-10-5 entered in the Collector's Report.

Statement shewing the financial position of the Uttucadoo Estate.

When taken under charge of the Court.	Balance to credit.	Arrears when taken under management.	When transferred to the proprietor.	Balance to credit.	Arrears due when made over to the proprietor.
18th April 1844...	...	RS. A. P. 3,603 5 1	23rd Sept. 1865...	RS. A. P. 4,520 12 1 2,000 Rupees in Government Security, and Rs. 2,520-12-1 in cash.	RS. A. P. 195 3 1

SYDAPETT, *20th December* 1866.

(Signed) J. R. COCKERELL,
Acting Collector.

Submitted to Government, with reference to paragraph 3 of their Order, dated 20th July 1866, No. 1,853. It will be seen from the Statement that the sum made over to the third Minor of the Uttucadoo Estate was Rupees 4,520-12-1.

No. 24. ORDER THEREON, 2nd February 1867, No. 295.

Miscellaneous.

Ordered to be forwarded, together with G. O. 20th July 1866, No. 1,853, to the Secretary of State.

(True Extract.)

(Signed) W. HUDLESTON,
Secretary to Government.

To the Board of Revenue.

Exd. S. T. Augustin.

No. 1,279.

PROCEEDINGS OF THE COURT OF WARDS, dated 22nd February 1866.

Read the following letter from E. G. R. FANE, Esq., Collector of Madras, to the Acting Secretary to the Court of Wards, dated Sydapet, 4th November 1865, No. 359 :—

1. I have the honor to submit my report for the last Fusly on the several Minor Estates in this District under the management of the Court of Wards.

2. The estates are those named in the margin.

Utucadoo, Luttur, and Irangadoocotta.

3. The demand of the Utucadoo estate amounted to Rupees 7,065-14-6, of which the Minor Narrainababoo's share amounted to Rupees 2,355-4-10, or Rupees 120-9-7 more than last Fusly. At the end of that Fusly there was an outstanding balance of Rupees 1,497-13-7 against the joint proprietors on account of the Minor's share. This amount therefore was added to the beriz of the current Fusly, and made the entire demand for it, both current and arrears, amount to Rupees 3,853-2-5. Of this, Rupees 2,577-15-4 was paid by the joint proprietors into my Treasury within the Fusly, leaving a balance of Rupees 1,275-3-1, of which Rupees 1,080 having since been paid, the balance to date is Rupees 195-3-1, and that even the joint proprietors have agreed to pay before the date of the Minor, who has lately attained his majority, receiving the monies remaining in deposit to his credit.

4. The amount to the credit of the Minor at the end of Fusly 1273 was Rupees 2,106-7-5, to which, if the actual collection of the current Fusly 1274, amounting to Rupees 2,577-15-4, be added, there will be to his present credit Rupees 4,684-6-9.

	RS. A. P.
In Government Securities	2,000 0 0
In Cash	106 7 5
	2,106 7 5

5. The charges on the estate incurred during the year amounted to Rupees 1,191-15-3 as shown in the margin. This being deducted from the total amount remaining to the Minor's credit, the balance due to him will be Rupees 3,492-7-6. If to that again be added Rupees 1,080, being the collections since the close of the Fusly to the end of September, the total amount due to the Minor on the 1st October will be Rupees 4,572-7-6, of which Rupees 2,000 are in Government Securities, and Rupees 2,572-7-6 in cash.

	RS. A. P.
Peishcush of the Minor's share	583 5 4
Establishment charges and Saderwarid ...	102 10 7
Cost of repairing a Tank	107 7 3
Commission up to Fusly 1273	110 10 5
Sundry	287 13 8
	1,191 15 8

6. The Court, in their Proceedings of the 23rd June last, No. 3,486, called upon me to report why the management of the Minor's share of this estate had not been made over to him, as it appeared from Statement No. 1 which accompanied my last year's report that he had attained his majority in October 1864 the very month of the report. In reply I beg to state that the Minor and his brothers, the joint proprietors, who are the present managers of the estate, paid me a visit some months ago, and said that it was a mistake about the Minor attaining his age in October, and that he did not do so till the end of Fusly 1274, and requested, therefore, that until such time the management might be retained by the Court. Their wishes were, therefore, complied with, and the estate handed over only in September last. The Minor has taken due charge of his share in the estate, but has not yet appeared to receive charge of the ready money at his credit, although he has been summoned for the purpose.

7. The demand of these two estates for Fusly 1274 amounted to Rupees 5,194-1-7, or Rupees 71-14-9 more than that in the last Fusly.

Irangadoocottai and Lattur.

8. At the end of that Fusly there was an outstanding balance of Rupees 3,780-15-8 against the estate. This being added to the demand of the present year, the entire demand, current and arrears for Fusly 1274, amounted to Rupees 8,975-1-3.

9. The collections within the Fusly amounted to Rupees 3,730-5-6, leaving a balance of Rupees 5,244-11-9 on the 30th June last. Deducting from this Rupees 89-5-0, being the irrecoverable arrears ordered by the Court to be written off the accounts in their Proceedings noted in the margin, and Rupees 2,677-8-1, being the collections since made to the end of September, there remained a balance of Rupees 2,477-11-8 yet to be realized. This state of things is very unsatisfactory. It is, however, to be ascribed to these two estates being unassessed, and the lands on them being cultivated for a rent in kind. Of this rent the manager has at present a large quantity in the shape of grain in store, which he states he has refrained from selling till now, as he was in hopes of seeing a rise in prices, as, however, I think that grain will rather fall than rise hereafter, and is as high now as it probably ever will be, I have ordered him to sell the grain at once, and to make good the balances thereby.

7th January 1865, No. 63.

10. The collections within the Fusly amounted to Rupees 3,730-5-6, which being added to the amount, Rupees 3,029-4-9, which was at the credit of the Minor at the end of Fusly 1273, the total amount, to his credit in 1274 is Rupees 6,759-10-3. If again to this amount the collections to the close of September be added, the total amount to the credit of the Minor up to September will be Rupees 9,437-2-4.

11. The charges incurred during the year are shown in the margin, amounting in the aggregate to Rupees 3,056-14-9, deducting from the total amount remaining in hand to the credit of the Minor at the end of Fusly 1274, the balance to his credit at that period will be Rupees 3,702-11-6. The collections up to September being added to the above amount, the entire amount to the credit of the Minor at the end of September will be to Rupees 6,380-3-7.

	Rs.	A.	P.
Establishment charges and Saderwarid ...	493	2	7
Irrigation repairs...	725	0	0
Jodi	263	7	7
Commission	21	15	5
Maintenance allowance to the Minor and his mother	600	0	0
Do. to the other members of the family.	480	0	0
Sundries...	473	5	2
	3,056	14	9

12. The Jodi of the estate was not fully credited till after the end of the Fusly. This was the usual practice; but now as the Board have directed the contrary to be done, strict orders have been issued to the Tahsildars accordingly.

Vide, Court's Proceedings, dated 23rd June 1865, No. 3,436.

13. The Minor of this estate is only eight years old. He is still prosecuting his studies in the vernaculars under a private teacher, but I have given orders for him to be taught English by the same teacher, as he knows a little English, and I have promised him for it an additional allowance of 7 Rupees.

14. The one-fourth share of the Parathoor estate, as the Court are aware, was leased out at an annual rent of Rupees 700 in Fusly 1273 for a period of 20 years to the creditor himself. The above amount being added to the outstanding balance at the beginning of Fusly 1274, amounting to Rupees 282, the entire demand, both current and arrears for that estate in this Taluk amounted to Rupees 982, of this amount Rupees 681-15-10 were collected within the Fusly, leaving a balance of Rupees 300-0-2. This was again reduced by subsequent collections up to September to Rupees 150-0-2.

Parathoor and Thoranulloor.

15. The amount to the credit of the proprietor at the beginning of Fusly 1274 was Rupees 28-15-1, which being added to the collections of the year, the total amount to his credit in 1274 was Rupees 710-14-11.

16. The charges are as per margin. Deducting the charges from the amount of Rupees 710-14-11, above referred to, there remained at the end of the Fusly a small balance of Rupees 11-3-9 to the credit of the proprietor, this added to the subsequent collections up to September leaves a total sum to his credit of Rupees 161-3-9, and which is held in deposit to meet the charges of maintenance of the proprietor.

	Rs.	A.	P
Jodi	391	1	7
Commission	10	3	2
Maintenance allowance to the proprietor ...	144	0	0
Amount paid to the creditor...	154	6	5
	699	11	2

17. Thoranellore.—The Thoranellore estate is still under management. The revenue of it is, for the current Fusly, Rupees 190-15-1. If the outstanding arrears at the beginning of the Fusly are added to the above amount, the entire Beriz of the year, both current and arrears, will amount to Rupees 227-6-1. Rupees 189-4-11 were collected within the Fusly, which left a balance of Rupees 38-1-2, of which Rupees 36-15-8 have been collected to the end of September, which left the trifling balance of Rupee 1-1-6 yet to be collected.

18. The amount to the credit of the Minor at the beginning of the Fusly was Rupees 35-7-2, which added to the receipts of the year raises the total amount to his credit to Rupees 224-12-1.

19. The charges were as per margin. These being deducted from the total amount to the credit of the proprietor this year, there remained a balance of Rupees 68-13-6 at the end of the Fusly to his credit. The collections up to September being added to the above, the amount of (Rupees 68-13-6) the whole sum to the credit of the proprietor on the 1st October is Rupees 105-13-2.

	Rs.	A.	P.
Jodi	153	1	5
Commission	2	13	2
	155	14	7

20. The Civil Judge of Chingleput has not as yet responded to the various requests made by this office to be relieved of the charge of this estate. The last letter of that Officer stated that certain information regarding the estate had to be first obtained from the Chittoor Civil Court, and which that Court could not yet supply. He has been again written to on the subject.

Enclosure No. 1.

Abstract.—Statement showing the number of villages under the several modes of the settlement of the Estates under management, and the age, &c., of the Minors in Fusly 1274.

Enclosure No. 2.

Abstract.—Statement of cultivation and settlement of the Ryotwar villages under management for Fusly 1274.

Enclosure No. 3.

Abstract.—General abstract of the whole Revenue demand of the Estates under management for Fusly 1274.

Enclosure No. 4.

Abstract.—Statement showing the Demand, Collection, and Balance of the whole Revenue of the Estates under management for Fusly 1274.

Enclosure No. 5.

Abstract.—Financial Statement of Receipts and Charges of the Estates under management for Fusly 1274.

Enclosure No. 6.

Abstract.—Comparative Statement of Demand, Collection, and Charges of the Estates under management between Fuslies 1272 and 1273.

Enclosure No. 7.

Abstract.—Statement showing the particulars of Charges incurred in each Estate in Fusly 1274.

Enclosure No. 8.

Abstract.—Progress Report of the works in the Estates under management of the Court of Wards for Fusly 1274.

ENCLOSURE No. 9.

ABSTRACT.—Statement showing the particulars of Estates in charge of guardians as relatives of the Minor Proprietors, as well as those in charge of the Collector, under orders of the Civil Court, in Fusly 1274.

Uttukaudu Erungadukotta, and Luttoor.

1. Of the three Estates which were under management in the Madras District during Fusly 1274, the one-third share of Uttukaudoo was made over to the proprietor, who appears to have attained his majority only at the close of the Revenue year, and not in October 1864, as the Court were led to believe from the Statements which accompanied the Collector's Report for Fusly 1273.

2. The affairs of the Estate have been satisfactorily managed. It had, when made over, a balance at credit of Rupees 4,572, of which Rupees 2,000 were in Government Securities, and the remainder in cash. Among the charges of the portion of the Estate belonging to the Minor, the amount of commission is given at Rupees 110-10-5 up to Fusly 1273. The Collector is requested to state how and on what sums this amount has been obtained. It appears that the sums due on this account for years previous to 1273 have already been accounted for. He will also forward at once a Statement, as shown below, exhibiting the financial position of the Estate when it came under management and when it was made over.

When taken under charge of the Court.	Balance to credit.	Arrears due when taken under management.	When transferred to the proprietor.	Balance to credit.	Arrears due when made over to the proprietor.

Erungadukotta and Luttoor.

3. The revenue of these Estates, both current and arrears, amounted to Rupees 8,975. Of this sum, Rupees 6,408 had been collected at date of report, and Rupees 89 remitted, leaving a balance of Rupees 2,478 still due. In paragraph 9 of his Report, the Collector observes that these Estates being unassessed the lands on them are cultivated for a rent in kind, and that the outstanding balance is the value of grain in store which the manager has refrained from selling till now. It is very desirable to have the grain sold to the best advantage at an early date, and if possible it should, as a rule, be disposed of in future within the Fusly to which it appertains. The Collector has acted properly in directing the manager to sell the grain at once.

4. The Collector reports that the Jody of these Estates was not fully credited till after the close of the Fusly, but that strict orders have been issued to the Tahsildar to have it collected in future within the Fusly, as directed by the Court. On referring to the Statement of Charges, it is seen that the arrears of Jodi for Fuslies 1266, 1267, and 1273 have only now been collected, and that the demand of the Luttoor Estate, for Fusly 1274, has not been accounted for at all. There is a Cash Balance to the credit of these Estates, amounting to Rupees 1,703, and there is apparently no reason why the Peshkush should not be paid up at once from this sum. The Collector will accordingly pay up all the arrears which may be still due, taking care that the full amount of Peshkush is credited for the future within the Fusly.

Proceedings, dated 23rd June 1865, No. 3,486.

Perathoor and Thoranellore.

5. Besides the above Estates, there are two others, as noted in the margin, which were placed under the charge of the Collector by the Civil Judge. They appear to have been satisfactorily managed during the past Fusly.

6. The Minor of Erungadukotta and Luttoor is still receiving elementary instruction in the Vernaculars, and the Collector has arranged for teaching him English as well.

(A true Copy and Extract.)

(Signed) C. G. MASTER,
Acting Sub-Secretary.

To the Collector of Madras.

Exd. R. H. Lee.

Pro 20th July 1866 No 1,187-488

Rev. 1867. Department.
Pro of Govt for February

No. 192.

PROCEEDINGS OF THE BOARD OF REVENUE,

Dated 18th January 1867.

Rec'd 21-Jan
Rec'd 22

No. 350.

No. 295 2 February

See P.C.

Submitting letter from Acting Collector of Madras forwarding Statement exhibiting financial position of Uttucadoo estate when it came under management of Court of Wards and when it was made over to the proprietors.

Ordered to be forwarded together with G.O. 20th July 1866 No 1853, to the Secretary of State.

Exd. J. Wright. 22 July 67.

Board's Proc for 8 Feb

Ly Le 14

No. 23 & 24

Reported to England D/ 12th Feb 1867 No 38 of 1867 Mis.

Rec'd 19th Feb 1867

Pro 27th Feb 1867 No 23-24

1866. Department.

No.

PROCEEDINGS OF THE BOARD OF REVENUE,

Dated 22nd February 1866.

No. 1,279.

Reviewing report of Collector of Madras on management of the several Minor Estates for Fasli 1274.