

Revenue (1897) Department.

MISCELLANEOUS SERIES.

G.O., No. 2822

DATED 4th June

[Despatch Abstract.]

*Recording Nos. of the Court of Wards passing
orders on the question of the enlargement of the
powers of collectors in the matter of the Admin.
of the Wards Estates.*

BACK PAPERS.

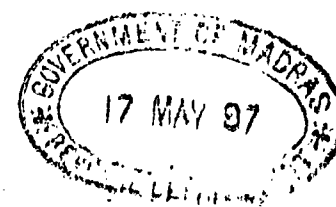
G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

Revenue (1897) Department.

CURRENT No. 4162



dp. 4-657

From *The Secretary, Court of Wards*

Order no. 2822 of 4th June 1897.

Recorded.

No. 8. Press

14/11/97.

Dated 23 April 1897

Received 17.5.97

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Enclosures

Spare copies

C. W. no. 9-6-97

P. Guiney

SUBJECT.

Passing orders on the question of the enlargement of the powers of Collectors in the matter of the Admin of Wards' Estates.

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19/5

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

COURT OF WARDS, 11TH DECEMBER 1894, No. 26, Press.

PROCEEDINGS OF THE COURT OF WARDS.

READ—again Proceedings of the Court of Wards, dated 21st November 1890, No. 3039.

ABSTRACT.—Recording letter from the Collector about the payment of a certain debt due by the Belgám estate, and stating that the sanction of the Court of Wards should be obtained in every instance previously to the payment of any private debt.

READ—again Proceedings of the Court of Wards, dated 3rd August 1894, Mis. No. 1296.

ABSTRACT.—Sanctioning payment of Rs. 13,590-7-9, being a debt due by the Kadakavinayakanallur estate to one Aiyasami Pillai of Thillayadi.

RESOLUTION—dated 11th December 1894, No. 26, Press.

To obviate the necessity for frequent references to the Court of Wards in the matter of repayment of debts due by wards' estates and the delay consequent thereon, the following instructions are issued:—

(i) The list to be submitted under paragraph 4 of Board's Standing Order No. 221 (New Edition) should be divided into two classes, as shown below:—

Class (a)—Items in regard to which the ward's liability is clear.

Class (b)—Items in regard to which further enquiry is necessary.

(ii) For the payment of debts appearing in class (a), the Court's orders on the list will suffice and the repayment of interest and principal may be made as funds accrue, without further reference to the Court, it being the standing rule to pay the debts bearing the highest rates of interest first, except under special circumstances, in which case a reference should be made to the Court for orders, unless the necessity for departure from the rule is due to the debt bearing the highest rate not being payable before a fixed date which the creditor desires to adhere to.

(iii) In regard to items falling under class (b), a final report dealing with all the items outstanding on the date of its submission may be made as soon as the enquiry is completed. When this is done and the Court's orders thereon obtained, there will ordinarily be no necessity for further reference to the Court.

(iv) Meanwhile sanction for the payment of debts originally appearing in class (b), but since ascertained to be legally due, may be obtained at the time of the submission of the annual budgets, which should contain full information in regard to all debts—principal and interest being separately shown—proposed to be repaid during the year to which the budgets relate.

(v) The instructions in clause (ii) above will apply to the repayment of loans raised during the Court's management.

(True Extract.)

(Signed) L. M. WYNCH,
Secretary.

(True Copy.)

(Signed) C. CLARK,
Registrar.

To all Collectors in charge of Wards' estates.

Copy to the Collectors of other districts, except Madras.

Ed. W. J. Lewis

1894.
Court of Wards,
MADRAS.

Printed December 21st.

Proceedings, 11th Dec. 1894, No. 26, Press.

Issuing instructions to Collectors regarding
repayment of debts due by wards' estates.

BOARD OF REVENUE (LAND REVENUE), No. 33, 27TH JANUARY 1897.

PROCEEDINGS OF THE BOARD OF REVENUE
(LAND REVENUE).

READ—the following letter from R. H. SHIPLEY, Esq., Acting Collector, Gódvári District, to the Secretary to the Commissioners of Land Revenue, dated Cocanada, 7th December 1896, Ref. on C. No. 4672-Ver.:—

With reference to the Tanjore Collector's recommendation that a period of limitation may be fixed for refunds, the Board in its Proceedings, No. 51, Land Revenue, dated 9th February 1893, referred the Collector to its Proceedings, No. 3171, dated 14th November 1879, in which a three years' limit was prescribed; but from the suggestions made by the Board in paragraph 9 of its Proceedings, No. 709, Land Revenue, dated 9th December 1891, sanctioned in Government Order, No. 112, Revenue, dated 1st February 1892, embodied in Board's Proceedings, No. 74, dated 17th February 1892, it would appear that the point of limitation has been fully discussed and waived. I have therefore the honour to request that the Board will be pleased to pass definite orders on the subject.

RESOLUTION—No. 33, dated 27th January 1897.

Under Board's Proceedings, No. 74, dated 17th February 1892, Collectors are competent to sanction, without reference to higher authority, the refund of all excess collections, and the Board's orders are not required unless the propriety of granting the refund appears to be doubtful. In its Proceedings, No. 3171, dated 14th November 1879, the Board intimated to Collectors that three years from the date, on which the fact of the erroneous charge came to the notice of the party concerned, might be taken as the limit of time for the admission of an application for refund. This last-quoted Proceedings was not directly mentioned in the correspondence communicated in Board's Proceedings, No. 74, dated 17th February 1892, but was relied upon in a later Proceedings, No. 51, dated 9th February 1893. The Collector of Gódvári asks for a definite ruling on the question of limitation.

2. The Board now considers that the limit of time prescribed in 1879 has been removed by the later orders above quoted, and that the reference to the said limit made in paragraph 8 of Board's Proceedings, No. 51, dated 9th February 1893, was erroneous. As explained in paragraph 9 of Board's Proceedings, No. 709, dated 9th December 1891, the Government has never stood on its technical rights by way of limitation in these matters, wherever the equity of the repayment was clear, and the Collector, as the chief fiscal authority in the district, has been given unrestricted authority in the matter of sanctioning refunds when the claim is free from doubt. The Board's orders have only to be taken when the justice of the claim is doubtful, and the existence of such doubt is a question of fact.

(True Copy and Extract.)

(Signed) R. C. C. CARR,
Secretary.

To the Collector of Gódvári.
Copy to other Collectors.

Exd. Md. Pahlvan.

1897.
Board of Revenue
(Land Revenue),
MADRAS.

Printed April 27th.

Proceedings, No. 33, 27th January 1897.

Informing the Collector of Górávari that there is no limit as to the time within which excess collections may be refunded by Collectors to the persons entitled thereto, and that the Board's orders should be taken only when the justice of the claim to refund is doubtful.

REVENUE DEPARTMENT.

1897.
Court of Wards,
MADRAS.

Printed May 2d.

Court of Wards, No. 8, Press, 23rd April 1897.

APRIL.

Passing orders on the question of the enlargement of the powers of Collectors in the matter of the administration of wards' estates and making the necessary amendments to the Board's Standing Orders.

PROCEEDINGS OF THE COURT OF WARDS.

READ—the following Government Order, No. 49, Revenue, dated 22nd January 1894:—

Order—No. 49, Revenue, dated 22nd January 1894.

4. With the view to grant still further relief, His Excellency the Governor in Council resolves to direct that the Standing Orders and Codes in force in the several departments be examined with the object of considering what powers, thereby reserved to Government, can be delegated to heads of departments and what powers thereby reserved to heads of departments can be similarly delegated to their subordinates. The examination should be made by the head of each department and proposals for the delegation of powers should be submitted for the orders of Government without delay.

(True Extract.)

(Signed) C. A. GALTON,
Secretary to Government.

To the Departments of the Secretariat.
H. Heads of Departments under the Revenue Secretariat.

RESOLUTION—No. 8, Press, dated 23rd April 1897.

The orders read above have already been complied with in the various departments of the Board, but no general order has yet been issued by the Court of Wards. The necessary action has been taken in regard to the delegation of powers relating to (1) repayment of debts and (2) legal proceedings—*vide* Court's Proceedings, No. 26, Press, dated 11th December 1894, and No. 19, Press, dated 10th July 1896.

The Court will now pass orders on the general question of extending Collector's powers.

2. The Court observes that there is not much scope for further delegation of powers; but an extension of the Collector's authority in the following matters will now be ordered:—

A.—*Public works*.—Collectors will be empowered to sanction original works up to Rs. 300 each and repairs up to Rs. 500 each, subject to provision in the budget.

B.—*Establishments*.—The scale of establishments required for estates newly taken under management should be reported to the Court for sanction. But subsequently additional establishments, the monthly pay of which does not exceed Rs. 20, may be entertained, and alterations of establishment allowed within the sanctioned total cost, provided that—

(1) a memorandum of the changes is attached to the first account-current in which the charge relating to the revised scale of establishment appears; and

(2) these changes are considered as temporary until confirmed by the Court of Wards in the next budget order. To this end a statement showing the scale of establishment as previously sanctioned, the additions or alterations made by the Collector, and the scale proposed for the future should accompany the estate budgets, the reasons for the alterations in the scale of establishment being fully stated in the covering letter.

C.—*Reserve in the annual budgets*.—The estate budgets should ordinarily be so framed as to leave, besides a reserve of 10 per cent. of the estimated receipts, a further balance of not less than 5 per cent. of the receipts to meet any deficiency in the year's receipts and to serve as a working balance for the following year.

Collectors may also sanction from the balance of estates under management expenditure to the extent of 5 per cent. over the year's allotment. The original and

revised grants should be mentioned in the budgets, and the reasons which necessitated the alterations of allotments in the course of the fasli should be briefly stated in an enclosure.

D.—*Transfer of allotment from one budget head to another*.—Collectors can sanction allotments from the reserve and transfers from one head to another without limit.

E.—*Purchase of furniture and stationery*.—Collectors can sanction the purchase (1) of country-made articles of furniture costing Rs. 100 each and of European articles costing Rs. 10 each, and (2) of articles of stationery for the use of wards' estates, not exceeding the scale allowed under the Government Stationery Rules, provided the cost can be met from budget provision or from savings in the allotments. The articles of stationery may, at the Collector's discretion, be obtained locally, or on indent from the Madras Stationery Office.

F.—*Petty and miscellaneous items*.—Collectors are authorized to sanction expenditure up to a limit of Rs. 100 on each item on account of unusual charges, such as unexpected ceremonies, marriage presents, &c., and care should be taken to make provision under "Reserve and sundries" to meet such charges.

G.—*Refund of excess collections*.—Collectors may refund excess collections on their own authority except where the justice of the claim is doubtful [*vide* Board's Proceedings (Land Revenue), No. 33, dated 27th January 1897].

H.—*Free grant of estate timber*.—Collectors can grant free of charge estate timber up to the value of Rs. 200 in each case. Such grants may be made to village communities, to sections of the community in their collective capacity, and in cases of necessity, to private individuals. In all other cases, applications for free grants must be submitted for the Court's orders.

I.—*Fees to pleaders in criminal cases*.—Collectors are also authorised to sanction, without reference to the Court of Wards, fees to pleaders, appearing in criminal cases in which the Court's wards have an interest. The fees should not exceed Rs. 25 for each appearance, while travelling allowances, not exceeding the rates allowed to vakils appearing in Government cases, may also be granted. Provision for such charges should be separately made under "Law charges" in the annual budgets.

3. The Court is not inclined to accept the following suggestions made by certain Collectors:—

Designation of officer making the suggestion.	Reference.	Nature of suggestion.
Collector of Ganjam	No. 393-Eng., dated 12th June 1894.	To prescribe a money limit for suits and appeals which may be instituted without reference to the Court of Wards.

Note.—Paragraph 1 of Board's Standing Order No. 218 has recently been amended by Court's Proceedings, No. 19, Press, dated 10th July 1896.

	(2) To discontinue the brief memoir, &c., referred to in items (2), (3) and (4) of paragraph 4 of Board's Standing Order No. 221 (New edition).
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Note.—The memoir is useful and should be continued.

Collector of Gódvári	No. 3104, dated 18th August 1894.	To write off irrecoverable arrears up to a limit of Rs. 100 in each case without reference to the Court of Wards.
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Note.—Under Court's Proceedings, No. 2443, dated 26th July 1893, Collectors have been directed to send in their statements of irrecoverable arrears with their quarterly demand, collection and balance statements—*vide*, paragraph 7 of Board's Standing Order No. 221 as amended below.

Collector of Trichinopoly	Dis. No. 1863-Rev., dated 3rd July 1894.	(1) To empower Collectors to grant remission on wet lands for bad season in all cases, following the analogy of the Government rules.
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Note.—The Government remission rules are not always strictly followed.

Collector of Malabar	No. 398-P., dated 20th March 1894.	To omit certain paragraphs of the annual administration reports.
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The attention of the Collector of Malabar will be drawn to paragraph 2, clause (21) of Court's Proceedings, No. 2020, dated 16th June 1892, under which only *important* suits and appeals need be noticed in detail in the annual administration reports.

4. The following amendments will be made in the Board's Standing Orders:—

I. The following paragraphs will be added to Standing Order No. 216 (New edition):—

"4. No steps for the separate assessment of *petty* alienations in wards' estates need ordinarily be taken, in view of the unnecessary labour and trouble involved in the matter. In cases, however, in which the alienees refuse to pay the proportionate amount of peshcush due on their grants and the conditions of the grants permit of its demand, the lands concerned may be brought to sale, the requisite steps for the sub-division of the inams concerned being taken either under Act I of 1876 or through the Civil Courts.

"5. Alienations in *partible* estates are subject to the same incidents as any other coparcenary property belonging to an undivided Hindu family. The law (according to recent decisions) as regards alienations in *impartible* estates is stated by counsel to be as follows:—

"I. Alienations may be absolute or transfers in the nature of leases; each gives rise to different considerations. I shall state what, in my opinion, is the law in reference to each class of cases. Before doing so, it is however necessary to observe that the language of two recent decisions of the Privy Council on the subject renders the task of stating the law on some of the points connected with the subject, one of considerable difficulty. In the case reported at page 272, I.L.R., 10 Allahabad, their Lordships of the Privy Council hold that the doctrine of right by birth is inapplicable to the case of impartible zamindaris. The applicability of the above fundamental principle, on which the whole Mitakshara system of coparcenary rests, having been denied, it is difficult to see how any distinction as to the legal principle, governing devolution and succession, is to be made between the case of male issue and that of unseparated collateral kinsmen, who would take in the absence of such male issue. The only logical course, under the circumstances, is to hold that collateral as well as lineal successors take the property as if it were the *separate* property of the deceased. But the Privy Council have ruled otherwise, as will appear from section IV of this opinion. The consequence is, that the authorities have got into such a state of confusion as, in my opinion, to make it practically impossible to deduce from them any consistent rules, based on principles known to the Hindu Law and admitted by the Privy Council to be applicable to impartible estates. The uncertainty and doubt thus introduced into the subject are, I am afraid, not likely to be removed until the Privy Council gives a decision, much more clearly expressed, than those just referred to. The proper construction, however, to be put on the authorities as they stand is, I think, what I state in section IV below. It is one which would disturb the law (as it has been hitherto understood to be), no more than is strictly necessary to give full effect to what was actually decided by the Privy Council in the recent cases alluded to above.

"II. As regards absolute alienations, the questions for discussion appear to be three—First, what power of alienations is possessed by a zamindar; secondly, how far is that power affected by the provisions of Regulation XXV of 1802, section 8; thirdly, when does the statute of limitations bar the right of his successor to set aside such alienations so far as they are invalid.

"III. The right of the zamindar to alien the whole or any part of his zamindari, provided he complies with the formalities laid down by the legislature, is neither given nor restricted by Regulation XXV of 1802. Such alienations are by section 8 to be recognized so far as they are 'not repugnant to the Muhammadan or Hindu Law, or to the Regulations of the British Government.' There are no regulations which restrict the right of a zamindar to alien, and therefore in such case it becomes a question—what does the Hindu Law permit him to do?

"IV. (i) An impartible zamindari can, of course, be held by only one member of a family at a time, and though neither the corpus nor the annually accruing income is divisible among the members of the family, yet neither circumstance prevents such property being treated as *joint* property. This has been more than once laid down by the Privy Council 9 Moore's I.A., page 593; 13 Moore's I.A., 349; and L.R., 17 I.A., 128. One consequence of joint ownership is that the holder for the time being is restrained from alienating the property except for purposes warranted *by law* (at page 287, I.L.R., 10 Allahabad). The position of a zamindar, who has joint owners, is, as respects the latter, analogous to that of a qualified female owner, such as a widow in relation to her reversionary heirs. The estate is no doubt his or hers for life and can be freely transferred to the extent of such interest; but no act of his or hers, unless under circumstances of legal necessity, can affect the interests of his or her successors.

"(ii) But as to who are *joint* owners in respect of such zamindaris, the law as laid down by the Privy Council in the Allahabad case is at variance with what the law was understood to be prior to that decision.

"(iii) Previously, not only unseparated brothers and other male collaterals of the zamindar, but also his own male issue, were held to be jointly interested in the zamindari and all were held equally entitled to question alienations by the zamindar made without legal necessity. But in the case referred to above, the Privy Council ruled that sons are not joint

owners with their fathers with respect to an impartible zamindari, and in consequence they cannot question their fathers' disposition of such property. This view has since been held by the Madras High Court to be applicable to the zamindaris in this Presidency as well (I.L.R., 13 Madras, page 197), and it must now be taken as settled that sons succeeding to impartible zamindaris are in the same position as sons succeeding to the *separate* property of their father and that in consequence they are bound by all alienations made by him.

"(iv) Furthermore, it would seem that such zamindaris, in the hands of the sons, are liable for all the fathers' debts, and that the rule which exempts the interests of the son in ordinary divisible joint property from liability to seizure on account of illegal or immoral debts of the father would be held inapplicable to the case in question.

"(v) As to unseparated brothers or other collaterals, the law, I think, is otherwise. They are joint owners with the zamindar and their position as such seems to be unaffected by the Allahabad case. At page 287, I.L.R., 10 Allahabad, their Lordships of the Privy Council observe 'By the custom or usage, the eldest son succeeds to the estate on the death of the father as he would if the property were held in *severalty*. It is difficult to reconcile this mode of succession with the rights of a joint family and to hold that there is a joint ownership which is a restraint upon alienation. It is not so difficult where the holder of the estate has no son and it is necessary to decide who is to succeed.' This passage seems to me to furnish a clue to the real view of the Privy Council. And the argument of the judicial committee seems to be this. When a zamindar dies, without male issue, but leaving an unseparated brother or other collateral kinsman, the latter does not take the zamindari as an heir succeeding to the separate property of the deceased. For, if the property were treated as separate, the deceased's widow, daughter and daughter's son would exclude the brother or other collateral. But, in the case of ancestral zamindaris, it is the settled law of the country that the unseparated brother or other collateral excludes the widow, daughter or daughter's son instead of being excluded by them. Such a succession of the said collateral relations can only be reconciled with succession to joint property by survivorship. This being so, it would, in my opinion, follow that restraint on alienation, which is one of the incidents of joint property, still exists in favour of the such collateral successors (notwithstanding that it has been denied to the sons) and alienations made by a zamindar without legal necessity cannot in any way affect the interest of such collateral successors in the property.

"V. Next, as to the effect of Regulation XXV of 1802, section 8, nothing is to be found in that section which can be said to extend the rights of a Hindu zamindar. Consequently, even if he were to register his alienation, and to procure an apportionment of the kist, the only result would be that, in the event of a sale for arrears of revenue, the portion on which the arrears arose could alone be made liable. Supposing, however, that the formalities of section 8 have not been complied with, the question is whether such non-compliance in any way affects the validity of the alienation. In 3 H.C., 5, it was held that non-registration rendered the transaction invalid, but this view has since been overruled. In the Vizianagram case, reported in L.R., XIII Indian Appeals, page 32, the Privy Council stated that the true construction of the regulation was that it imposed restrictions on alienations only to secure the interests of the public revenue and the zamindar would have no power to disturb grants, otherwise valid, made by his predecessor or titles to inams acquired by prescription.

"VI. Now as to the question of limitation (whether the alienation is duly registered or not) it would certainly be valid as against the grantor. If his successor be a son or other *heir*, he would be bound by the grant and no question of limitation can arise. But if the successor is a person succeeding by survivorship, then the cause of action to him would first arise at the time the succession opens to him and the statute would run from that date.

"VII. If the statute has once run against a successor, it is clear that no fresh right of action could accrue to such successor's successor. The point has been expressly ruled by the High Court (3 H.C., 154) and their decision has been affirmed by the Privy Council (V Madras Jurist, 389); on principle it seems plain that such last-named successor would have no right in respect of which he could sue. He could only claim what descended to him from the grantor and his successor. But the grantor had lost the right by his grant and the successor by the statute. Any doubt there might ever have been upon this point seems to be removed by Act XV of 1877, section 28, which declares in opposition to the ruling in 1 H.C., 85, that 'at the determination of the period hereby limited to any person for instituting a suit for possession of any property, his right to such property shall be extinguished.'

"VIII. The second class of alienations are those in the nature of leases. The term is here used, not in a technical sense, but as denoting any arrangement whereby the property and the reversionary right thereto is recognised as remaining in the zamindar, but the possession, either permanently or temporarily, is vested in another for some recurring consideration. These cases resolve themselves into (a) service tenures; (b) leases at full assessment; (c) leases at a favourable, assessment; (d) possession, at a favourable assessment or without assessment, on mere sufferance, but without any express contract.

IX. (a) The law as to the service inams, or lands held as what is known in this Presidency, as *amarum* tenure, is laid down in four Privy Council cases (7 Moore's I.A., 128; 8 Moore's I.A., 327; 10 Moore's I.A., 16; and 5 Bengal L.R., 429). The result of these decisions seems to be 'that in every case the right to resume must depend in a great measure upon the nature of the particular tenure, or the terms of the particular grant' (5 Bengal L.R., 544). Lands held on pure *amarum* tenure, that is, for the performance of services to the zamindar himself, are resumable at pleasure, as soon as he chooses to dispense with the services (7 Moore's I.A., 128). But it is otherwise where the services are such as the zamindar is bound to continue and provide for, the public or the Government having an interest in them (10 Moore's I.A., 16). And where an estate is granted, burdened with a certain office, the grant will not be resumable on the ceasing of the duties, unless the continued performance of the service was the whole motive to and consideration for the grant, or unless the instrument by express words declared that, the service ceasing, the tenure should determine (5 Bengal L.R., 544; 8 Moore's I.A., 327). Of course where the zamindar himself can resume, his heir can also resume. But there may perhaps be cases where the grantor could not resume, but where his successor could. These will be spoken of under head (c).

(b) Leases at full assessment for whatever duration are equally binding on the zamindar and his successor.

(c) Leases at favourable rent, that is, one below full assessment, are binding on the grantor and his heirs including sons, but not upon his successors taking by survivorship, unless the lease has been granted for some of the purposes named in Madras Act VIII of 1865, section 11, clause (4).

(d) Where the case is merely that the tenant has been allowed to hold possession for any period, however long, on payment of no rent or of a favourable rent, there is nothing to prevent the zamindar or his heir from assessing to the full amount whenever they choose.

X. Regulation XXV of 1802, section 8, has no application to leases, whether temporary or permanent (8 Moore's I.A., 327; IV H.C., 396, overruling 1 H.C., 141).

XI. Lastly, as to the effect of the statute of limitation upon cases of leases created by the grantor and resumable by his successors. This will always depend upon whether the resumption is in accordance with the terms of the lease or holding, or is in violation of those terms. In the first case, the possession of the tenant, however long it may continue, is never hostile to the claim to resume. In the latter case, it is hostile, and therefore the statute will run from the time when the right to resume or to exact the full assessment accrues (Act XV of 1877, Schedule II. Article 130). Therefore in case (a) the statute would not begin till the services were discontinued, or perhaps not till the grantor or his successor notified his resumption of the *amarum* grant. In case (c) the grant would be good for the life of the grantor and of those who succeed him, not as coparceners, but as heirs. But as against a successor taking by survivorship, the statute would begin to run from the time the succession opens to him. For the reasons given, *ante* section 7, if the statute once ran against a successor, entitled to question an alienation no new right of action would arise in favour of the successor of that successor. In case (d) the statute of limitation would never begin to run until a demand for full rent and a refusal, for, till then the possession of the tenant was as tenant-at-will, and there was no hostile right set up (2 H.C., 22; 3 H.C., 1).

II. (a) For the words "pleader's fees" occurring at line 9 of paragraph 4 of Board's Standing Order No. 218 (New edition), the following will be substituted:—

"Amounts due to pleaders for their fees as also for cost of stationery, postage, printing and telegraph messages."

(b) At the end of paragraph 5 of the same Standing Order, the following will be inserted:—

"Pleaders appearing for Court's wards should themselves arrange for the scriptory work relating to legal proceedings connected with ward's estates: but as an inducement to pleaders' clerks to attend promptly to work on behalf

For each—	RS.	A.	P.
(1) Original suit	1	0	0
(2) Small Cause suit	0	8	0
(3) Execution petition	0	4	0
(4) Appeal suit	0	8	0

of the Court of Wards, Collectors may grant remuneration on the marginally-noted scale where they consider it necessary: and in the case of estates, which are much involved in litigation, monthly payments may instead be agreed upon at the Collector's discretion."

(c) The following will be inserted as paragraph 8.

8. "I. ~~Fees to pleaders in criminal cases.~~—Collectors are also authorised to sanction, without reference to the Court of Wards, fees to pleaders, appearing in criminal cases in which the Court's wards have an interest. The fees should not exceed Rs 25 for each appearance, while travelling allowances not exceeding the rates allowed to vakils appearing in Government cases may also be granted. Provision for such charges should be separately made under "Law charges" in the annual budgets."

III. In paragraphs 1 and 2 of Standing Order No. 219 (New edition), Rs. 300 and Rs. 500 will, respectively, be substituted for Rs. 100 and Rs. 250.

IV. (a) The following will be inserted as paragraph 5 (a) of Board's Standing Order No. 221 (New edition):—

"5. (a) The question of survey should invariably receive the attention of Collectors, when proprietary estates are newly taken under management."

Court's Proceedings, No. 7, Press, dated 22nd April 1897.

(b) The following will be substituted for paragraph 6 *ibid*:—

"6. (a) The scale of establishments, required for estates newly taken under management should be reported to the Court for sanction. But subsequently additional establishments, the monthly pay of which does not exceed Rs. 20, may be entertained, and alterations of establishment allowed within the sanctioned total cost, provided that—

(1) a memorandum of the changes is attached to the first account-current in which the charge relating to the revised scale of establishment appears; and

(2) these changes are considered as temporary until confirmed by the Court of Wards in the next budget order. To this end a statement showing the scale of establishment as previously sanctioned, the additions or alterations made by the Collector, and the scale proposed for the future should accompany the estate budgets, the reasons for the alterations in the scale of establishment being fully stated in the covering letter.

"6. (b) The budget should be submitted annually on the 10th May, showing the expected receipts and expenditure of the estate during the coming fasli year and be accompanied by a covering letter in which the question as to what sum should be expended on public works must be fully discussed. The budget should ordinarily be so framed as to leave besides a reserve of 10 per cent. of the estimated receipts, a further balance of not less than 5 per cent. of the receipts to meet any deficiency in the year's receipts and to serve as a working balance for the following year.

Collectors may also sanction from the balance of estates under management expenditure to the extent of 5 per cent. over the year's allotment under each major head. The original and revised grants should be mentioned in the budgets, and the reasons which necessitated the alterations of allotments in the course of the fasli briefly stated in an enclosure.

"6. (c) Collectors can sanction allotments from the reserve, and transfers from one head to another, without limit.

(c) The following will be substituted for the second sentence of paragraph 7 *ibid*:—

7. Whenever the arrear cannot be recovered by legal process or without undue hardship to tenants, it should, unless there are special reasons to the contrary (which must be stated), be recommended to be written off. Application in this behalf need not be deferred until the inquiry regarding the *whole of the arrears* outstanding is completed. As the investigation proceeds and items are found to be irrecoverable, recommendations in regard to them may be made to the Court of Wards. Such recommendations should ordinarily accompany the demand, collection and balance statements referred to in the next paragraph."

(d) The following will be substituted for paragraph 13 *ibid*:—

"13 (a) Collectors can sanction the purchase (1) of country-made articles of furniture costing Rs. 100 each and of European articles costing Rs. 10 each, and (2) of articles of stationery for the use of wards' estates, not exceeding the scale allowed under the Government Stationery Rules, provided the cost can be met from budget provision or from savings in the allotments. The articles of stationery may, at the Collector's discretion, be obtained locally, or on indent from the Madras Stationery Office.

"13 (b) Collectors are authorized to sanction expenditure up to a limit of Rs. 100 on each item on account of unusual charges, such as unexpected ceremonies, marriage presents, &c., and care should be taken to make provision under "Reserve and sundries" to meet such charges.

"13 (c) Collectors may refund excess collections on their own authority except where the justice of the claim is doubtful [*vide* Board's Proceedings (Land Revenue), No. 33, dated 27th January 1897].

"13 (d) Collectors can grant free of charge estate timber up to the value of Rs. 200 in each case. Such grants may be made to village communities, to sections of the community in their collective capacity, and in cases of necessity, to private individuals. In all other cases, applications for free grants must be submitted for the Court's orders.

"13. (e) In the matter of repayment of debts due by wards' estates, the following instructions should be borne in mind:—

- (i) The list to be submitted under paragraph 4 of this Standing Order should be divided into two classes as shown below:—

Class (a).—Items in regard to which the ward's liability is clear.

Class (b).—Items in regard to which further inquiry is necessary.

- (ii) For the payment of debts appearing in class (a), the Court's orders on the list will suffice and the repayment of interest and principal may be made as funds accrue, without further reference to the Court, it being the standing rule to pay the debts bearing the highest rates of interest first, except under special circumstances, in which case a reference should be made to the Court for orders, unless the necessity for departure from the rule is due to the debt bearing the highest rate not being payable before a fixed date which the creditor desires to adhere to.

- (iii) In regard to items falling under class (b), a final report dealing with all the items outstanding on the date of its submission may be made as soon as the inquiry is completed. When this is done and the Court's orders thereon obtained, there will ordinarily be no necessity for further reference to the Court.

- (iv) Meanwhile sanction for the payment of debts originally appearing in class (b) but since ascertained to be legally due, may be obtained at the time of the submission of the annual budgets, which should contain full information in regard to all debts—principal and interest being separately shown—proposed to be repaid during the year to which the budgets relate.

- (v) The instructions in clause (ii) above will apply to the repayment of loans raised during the Court's management.

- (e) The following sentence will be added at the end of paragraph 14 *ibid* and the appended form substituted for the one appearing in the appendix thereto:—

"And full explanation in regard to the salient points indicated by the figures entered therein should be given in a covering letter whenever the statement is not embodied in the administration report."

(True Copies and Extract.)

Ree
Secretary.

To the Secretary to Government, Revenue Department.
" all Collectors in charge of Wards' estates (Divisional Officers and Managers).
" the Collectors of other districts (Divisional Officers).

Ed. C. M. Thambuswamy.

APPENDIX.
STATEMENT showing the condition of the estates restored at the time of surrender as contrasted with their condition when they were taken up.

Districts.	Estate.	Current demand.		Balance on hand.		Debts recovered during the period the estate was under management.	Debts paid off during the same period.			Amount expended on irrigation works.	Amount expended on other improvements.	Period for which the estate was under management.	Educational qualifications of the ward.	
		When the estate was taken up.	When the estate was restored.	When the estate came under management.	When the estate was restored.		Principal.	Interest.	Total.				When the estate was taken up.	When the estate was restored.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
		RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	YES. M. D.		

Note.—In the case of encumbered estates, it should be stated what debts were outstanding at the time of the Court's intervention, what loans were raised during management and what amount was still due by this estate when it was restored.

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 When examined _____
 When signed _____

189

READ AGAIN G.O., No.
 189

DATED

CURRENT No.

ENCLOSURE TO O. No.

ORDER OF GOVERNMENT

A A A A A A A

LETTER OF GOVERNMENT.

STATEMENT WITH DITTO.

PAPERS NOT FILLED UP, BEING MEANT FOR DESPATCH
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