

PRESS SERIES.

G.O., No. 277

Dated 27th April

[Despatch Abstract.]

Reviewing the Report on the Administration
of the estates under the management of the
Court of Wards during the Fash 1307/1897-98)

Letter— Forwarding a Copy of the Proceedings
of this Court. Reviewing the report of the Court
of Wards on the Administration of the
estates under its Charge during Fash
1307/1897-98).

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 DEPARTMENT.

1899.

Court of Wards,

MADRAS.

Printed January th.

Ord

Court of Wards, No. 1, 26th January 1899.

JANUARY.

Submitting to Government the Court's report on the administration of the estates under its management during fasli 1307 ending 30th June 1898.

Date.

2

COURT OF WARDS, No. 1, 26TH JANUARY 1899.

PROCEEDINGS OF THE COURT OF WARDS.

RESOLUTION—No. 1, dated 26th January 1899.

The Court resolves to submit to Government its report on the administration of the estates under management during fasli 1307 ending 30th June 1898.

(True Extract.)

Acting Secretary.

Davidson

To the Secretary to Government, Revenue Department,
with report, a file of Collectors' reports
and five sets of maps.

- " all Collectors in charge of Wards' Estates, with report
and a set of three maps (Divisional-officers and Managers).
- " C. Morrison, Esq., with report and a set of maps.
- " Collectors of other districts, with report and
a set of three maps.

Copy to the Director of Public Instruction, with
report and a set of maps.

Exd. Md. Pahlavan.

Revenue (1899) Department.

CURRENT No. 756

From

The Secretary
Court of Wards.

No. 1. Press 26.1.1899

Dated 26th January 1899.

Received 30/1

Registered 30/1

Enclosures 1. Adm'n: report, a file of
Collectors' reports & 5 sets of maps

Spare copies—One copy of the Adm'n: report
and five copies of C.P. 1 Press 1899.

SUBJECT.

Submitting to Govt: the Court
report on the administration
of the estates under its manage-
ment during fasli 1307
ending 30th June 1898.

BACK PAPERS.

G.O.	No.	Department.	Date

FURTHER PAPERS.

G.O.	No.	Department.	Date.

277

18 January

REPORT

ON THE

ADMINISTRATION

OF THE

ESTATES UNDER THE COURT OF WARDS

IN THE

MADRAS PRESIDENCY,

FOR FASLI 1307 (1897-98).

MADRAS:
PRINTED BY THE SUPERINTENDENT, GOVERNMENT PRESS.

1899.

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REPORT ON THE ADMINISTRATION

OF

ESTATES UNDER THE COURT OF WARDS IN THE MADRAS PRESIDENCY

FOR FASLI 1307 (1897-98).

Number of Estates under Management.—Including *Parlakimedi*, there were 45 estates under management at the beginning of fasli 1307. Of these, the five estates noted on the margin were surrendered during the year in question.

Districts.	Estates surrendered.	
		Estates.
Ganjām ...	...	<i>Peddakimedi.</i>
Vizagapatam ...	...	<i>Appikonda.</i>
Kistna ...	...	<i>Belgam.</i>
Tinnevely ...	...	<i>Meduru.</i>
	...	<i>Talavankottai.</i>

Two estates, *Nandigam* (Ganjām district) and *Sivaganga* (Madura district), having been entrusted to the Court's care during the fasli on account of the minority of their owners, there were 42 estates under management at the close of the fasli.

Of the five estates, which left the Court's charge, *Peddakimedi*, *Appikonda* and *Talavankottai* were handed over to their proprietors on the cessation of their minority. One-half of the *Belgam* estate had been handed over in the previous fasli to a cousin of the late zamindar in compliance with a decree of the local High Court, since affirmed on appeal by the Privy Council; the other half was taken possession of during the fasli under report by another cousin of the late proprietor who had obtained a similar decree and the Court of Wards accordingly became entirely divested of the charge of this estate. As stated in paragraph 1 of the report for the previous year, the *Meduru* estate was handed over to the second receiver appointed by the District Court, Kistna; on an appeal preferred by the adoptive mother of the late ward, the order of appointment was cancelled by the High Court, which however itself appointed the appellant as receiver.

A large portion of the *Parlakimedi* cash balance was, as stated in the last report, made over to the two sons of the ward on account of their two-thirds share in the partible properties inherited by their father in 1851.

The proprietrix of the *Chidikada* estate having died on the 19th March 1898, the Court of Wards directed the issue of a notice to the several claimants that, unless prohibited by the order of a competent Civil Court, it would hand over the estate to Inuganti Chinna Sitaramaswami Garu, the nearest reversioner of the deceased lady. No such injunction was obtained: and the estate has, since the close of the fasli under report, been handed over to the individual named. The Raja of Bobbili who, during

the late ward's life time, had unsuccessfully sued both in the District Court of Vizagapatam and in the High Court of Madras to establish his own right to the estate at the last moment preferred the alternative requests that the surrender of the properties should be deferred until the orders of the Privy Council could be obtained in connection with an appeal now pending before that tribunal or that security should be taken from the next reversioner above referred to; the Court of Wards considered however that it would not be justified in complying with either request, and the Raja was informed accordingly.

As in previous years, figures regarding *Parlakimedi* are given only in statements Nos. I and IV. No figures are entered against *Sivaganga* in statements Nos. II to VII, as the estate was committed to the care of the Court only a few days before the close of the period under report.

2. *Estates handed over.*—The subjoined statement shows the condition of the surrendered estates at the time of their restoration as compared with their condition when they were taken under the Court's control. No details are entered against *Meduru*, inasmuch as on the present occasion it remained under the Court of Wards only for the short period from the 22nd April to the 10th August 1897.

STATEMENT showing the condition of the surrendered estates at the time of restoration as compared with their condition when they were taken under management.

Districts.	Estates.	Current demand			Balance on hand		Debts recovered during the period the estate was under management.	Debts paid off during the same period.		
		When the estate was taken up.	When the estate was restored.	When the estate came under management.	When the estate was restored.	When the estate was under management.		Principal.	Interest.	Total.
1	2	3	4	5	6	7	8	9	10	
Ganjam	Peddakimedi	Rs. 1,04,668	Rs. 1,19,876	Rs. 2,837	Rs. 6,063	Rs. 3,421	Rs. 2,70,050	Rs. 1,21,498	Rs. 3,91,548	
	Appikonda	9,420	8,848	33,078	(e) 24,891	69,474	65,490	6,507	71,997	
	Belgam	42,306	39,659	3,767	(f) 25,710	4,514	32,547	2,380	34,927	
	Talavankottai	31,135	(e) 21,552	362	22,003	28,135	6,466	553	7,019	
Vizagapatam	Peddakimedi	Rs. 32,873	Rs. 11,503	Rs. 11,503	Rs. 11,503	Rs. 11,503	Rs. 11,503	Rs. 11,503	Rs. 11,503	
	Appikonda	3,026	(d) ..	11 7 29	11 7 29	11 7 29	11 7 29	11 7 29	11 7 29	
	Belgam	15,346	1,096	8 10 15	8 10 15	8 10 15	8 10 15	8 10 15	8 10 15	
	Medura	13,407	3,374	6 8 13	6 8 13	6 8 13	6 8 13	6 8 13	6 8 13	
Kistna	Peddakimedi	Rs. 15,346	Rs. 1,096	8 10 15	8 10 15	8 10 15	8 10 15	8 10 15	8 10 15	
	Appikonda	3,026	(d) ..	11 7 29	11 7 29	11 7 29	11 7 29	11 7 29	11 7 29	
	Belgam	15,346	1,096	8 10 15	8 10 15	8 10 15	8 10 15	8 10 15	8 10 15	
	Medura	13,407	3,374	6 8 13	6 8 13	6 8 13	6 8 13	6 8 13	6 8 13	
Tinnevely	Peddakimedi	Rs. 15,346	Rs. 1,096	8 10 15	8 10 15	8 10 15	8 10 15	8 10 15	8 10 15	
	Appikonda	3,026	(d) ..	11 7 29	11 7 29	11 7 29	11 7 29	11 7 29	11 7 29	
	Belgam	15,346	1,096	8 10 15	8 10 15	8 10 15	8 10 15	8 10 15	8 10 15	
	Medura	13,407	3,374	6 8 13	6 8 13	6 8 13	6 8 13	6 8 13	6 8 13	
Educational qualifications of the ward		When the estate was taken up.		When the estate was restored.		When the estate was under management.		When the estate was restored.		
		14		15		16		17		
		The minor knew a little Uriya		The minor knew a little Uriya		The minor knew a little Uriya		The minor knew a little Uriya		
		The oldest ward was studying in the first class at Bimlipatam; the second minor was in the preparatory class of the Bimlipatam Municipal town school, and the third minor was in a primary school.		The oldest ward was studying in the first class at Bimlipatam; the second minor was in the preparatory class of the Bimlipatam Municipal town school, and the third minor was in a primary school.		The oldest ward was studying in the first class at Bimlipatam; the second minor was in the preparatory class of the Bimlipatam Municipal town school, and the third minor was in a primary school.		The oldest ward was studying in the first class at Bimlipatam; the second minor was in the preparatory class of the Bimlipatam Municipal town school, and the third minor was in a primary school.		
		The ward could speak and write English moderately well. He was for a time under the Court's European tutor at Madras.		The ward could speak and write English moderately well. He was for a time under the Court's European tutor at Madras.		The ward could speak and write English moderately well. He was for a time under the Court's European tutor at Madras.		The ward could speak and write English moderately well. He was for a time under the Court's European tutor at Madras.		

* The estate was only under management for a very short period, and so no information under these heads has been furnished.

(e) There were heavy debts amounting to Rs. 2,40,050 against the estate when it came under wardship, some of the items being liable to compound interest. Loans to the extent of Rs. 1,46,000 were obtained on easier terms during the Court's management. The net amount devoted to the repayment of debts from the current income during the short period the estate was under the care of the Court of Wards (viz., 5 years 9 months and 28 days) was (Rs. 3,91,548—Rs. 1,46,000) or Rs. 2,45,548. Out of the loan raised by the Court, Rs. 1,16,000 remained undischarged when the estate was surrendered.

(f) The decrease in the demand was partly due to the sale of imams worth Rs. 450 a year and partly to the reduction of the assessment and land-rent on certain lands which had been rack-rented by the deceased proprietor.

(g) This excludes the sum of Rs. 22,455 due to the estate by the Pasuria family in connection with certain mercantile transactions carried on jointly before the deceased proprietor's death.

(h) As the immovable property consisted of a single proprietary village, there was little scope for any such improvements; moreover, the annual surplus was swallowed up by the payment of debts and charges incurred on account of the mercantile business of the estate.

(i) The decrease does not represent deterioration in the value of the estate; in the first year of the management was an exceptionally favourable one for agricultural operations, and as a consequence the bulk of the wet lands usually left waste were cultivated and yielded a crop. In the year when the estate left the Court's hands the season was much less favourable, and large areas of wet land remained uncultivated or suffered from withered crops.

(j) This is the demand of fasli 1305 and has been taken for comparison, as in the next fasli a moiety of the estate left the Court's charge in execution of the decree obtained by Sundara Narayana Tatraju. The fall in the demand is due to the delivery to the mother of the zamindari of a village and a tope which had been granted for her maintenance, and to the abolition of an irregular charge known as "Sadar" which was formerly collected from the estate tenants.

(k) This was the balance at the end of fasli 1305.

3. *Statement showing the name, &c., of the Estates under Management.*—Statement No. I appended to the report shows the names of the estates under management, the authority under which they were taken up, the sex of the wards and the reason of their disability to manage their estates, the period (calculated up to the end of the fasli under report) during which the estates have been under the Court, the age of the wards at the end of the fasli, and the dates on which such of them as are minors will attain their majority.

The *Parlakimedi* and *Chidikada* estates referred to in paragraph 1 *supra* being left out of account, there were 40 wards, of whom 38 were incapacitated by minority (three being girls) and two by sex alone.

4. *Season.*—The season was, on the whole, favourable for agricultural operations. The condition of affairs in the following estates, however, calls for brief remarks:—

In a few villages of the *Kurupam* estate the early gingelly crop was poor owing to damage by insects. The early rains of June and July 1897 having been scanty, the transplantation of paddy was delayed in some portions of the *Pithapuram* estate. In the *Palayavanam* estate the season was unfavourable and there was a failure of crops in several places. Owing to the deficient rainfall in October 1897 and the subsequent months in the *Marungapuri* estate, the late dry crops yielded a poor outturn, while in many cases the wet lands were left waste or the crops on them withered, thus necessitating the grant of large remissions. The rainfall was untimely in the *Sáptúr* and *Palayampatti* estates and the same cause also affected the crops in portions of the *Munagala*, *Shulagiri* and *Rayakota* estates. The season was also somewhat unfavourable in the *Ettiapuram* and *Ankusagiri (Berikai)* estates. The wet crops on some lands in the *Sattegal* village (*Sivasamudram* estate) were damaged by high floods in the Cauvery river, while in *Sálúru* and the two Malabar estates, the harvest suffered on account of excessive rain; in *Sálúru*, however, the damage was confined to the early gingelly crop.

5. *Holdings.*—The aggregate area of the holdings of the ordinary villages in all the estates under management (excluding rented villages) was acres 760,366. The extent of holdings in the estates which were under management in both years was acres 760,366 in fasli 1307 against acres 752,116 in the previous fasli, showing an increase of acres 8,250 which is the net result of an increase of acres 14,534 in thirteen estates counterbalanced by a decrease of acres 6,284 in eight estates. The variations were small except in the undermentioned cases:—

Estates.								Increase.	ACS.
Bodogodo	...	...	...	...	...	...	...	...	795
Pithapuram	...	...	...	...	...	...	...	...	1,087
Ettiapuram	...	...	...	...	...	...	...	...	2,529
Gandamanákkannūr	...	...	...	...	...	...	...	...	8,340
								Decrease.	
Sálúru	...	...	...	...	...	...	...	...	4,413
Palayampatti	...	...	...	...	...	...	...	...	934
Sivagiri	...	...	...	...	...	...	...	...	715

The increase in *Bodogodo* is merely nominal, being due to the change of the tenure of certain villages from "rented" to "ryotwar." The increase in *Pithapuram* is comparatively small, regard being had to the large area of the estate (125,909 acres) and is due to various causes, among which the chief were the occupation of waste lands, the rectification of the areas of certain *lankas*, and the extension of *lanka* cultivation under the ryotwar system. In *Ettiapuram*, five villages, previously held on usufructuary mortgages, became the absolute property of the estate under a decree of the Tinnevely Sub-Court, while another village, which had been granted for maintenance, reverted to the estate on the death of the grantee. The increase in *Gandamanákkannūr* may probably be ascribed to the circumstance that owing to the paucity of cultivating tenants, there exists in this estate a large area of cultivable

waste not forming part of the regular holdings, which the tenants usually take up and relinquish at pleasure, knowing that the ordinary assessment will be imposed during the jamabandi only on the area actually cultivated; during the year under report, a large extent of these lands appears to have been assigned for cultivation on permanent pattas. The decrease in *Sálúru* and *Palayampatti* was due, respectively, to the sale of certain villages for the liquidation of the ward's debts and to the unfavourable season. In *Sivagiri* the fall is mainly accounted for by the exclusion for the first time of the area of lands assigned for village services and other specific purposes.

6. *Cultivation.*—The extent of actual cultivation reported in the year under review was acres 692,134 or 91.0 per cent. of the holdings against acres 700,300 or 90.5 per cent. shown in the previous year's report.

As in that year, the entire holdings have, for want of cultivation accounts, been returned as cultivated in *Bodogodo* and *Serugada* in Ganjam and in *Sálúru*, *Pedda Merangi*, *Kásimkóta* and *Mamdivada* in Vizagapatam. In the *Palayampatti* estate also, the entire holdings appear as cultivated; but it is the practice in that estate to enter in the pattas issued to the tenants only the area actually cultivated during the year. The Collector will be requested, in future reports, to show also the area of cultivable waste in the estate.

As in the previous fasli, the entire holdings were actually cultivated in *V. U. Ayyanna's* estate (Bellary) and in *Karavalakarai* and *Marudandanallur* (Tanjore). In sixteen of the remaining estates * the percentage of cultivation to holdings was more than 90, in eleven it was between 75 and 90, while in the undermentioned three estates it was below 75 per cent.:—

Estate.	Percentage.
Mambarai	66.6
Ankusagiri (Berikai)	70.8
Kavalpara	70.5

No explanation has been given in regard to the low percentage in *Mambarai*: from a previous report, however, the Court gathers that it is the practice in this estate for the tenants to leave a large portion of their holdings uncultivated for grazing purposes. In *Ankusagiri (Berikai)* the low percentage was due to unfavourable season, while the bulk of the extent left waste in *Kavalpara* consisted of uncultivable waste and jungle, held by tenants on various special tenures.

7. *Demand of estates.*—Statement No. II-B appended to the report shows the gross demand of all the estates under the Court's management, the remissions granted and the net demand. The gross demand of the year amounted to Rs. 26,42,704, of which Rs. 19,134 were remitted, leaving a total net demand of Rs. 26,23,570. The following abstract compares the figures under these heads as regards the estates which were under management in faslis 1306 and 1307:—

Faslis.		Gross demand.	Remissions.	Net demand.
1306	RS.	26,32,546	RS.	RS.
1307		26,15,786	19,134	25,96,652

An explanation of marked variations under net demand in individual estates is given in column 21 of statement No. II-B.

8. *Demand, Collection and Balance.*—Statement No. III appended to the report shows the demand, collection and balance of the estates under management during the year under report. The arrear demand at the beginning of the fasli amounted to Rs. 23,40,483, of which Rs. 5,24,449 were collected and Rs. 56,511 written off, leaving a balance of Rs. 17,59,523 at the end of the fasli. Deducting subsequent collections and remissions (Rs. 30,443), and items since found to be irrecoverable (Rs. 9,82,961), the net recoverable balance was Rs. 7,46,119 or 31.9 per cent. against Rs. 7,98,763 or 39.1 per cent. as shown in the previous year's report.

In the *nine* estates noted on the margin the outstanding balance on the date of the report was *nil*. In *eight* others it was below 10 per cent., while in *eight* more it ranged between 10 and 25 per cent. In *seven* estates, it was between 25 and 50 per cent.

* In this estate, the outstandings have probably not yet been ascertained owing to the fact that it only came under management in March 1898.

It exceeded 50 per cent. in the *eight* estates named below:—

	Percentage.	Amount. RS.
Kurupam	68.8	79,050
Sáluru	77.9	60,591
Munagala	68.6	6,460
B. Chokkalingam Pillai's estate	72.7	16,962
Anavaradam Pillai's estate	94.2	227
Ettiyapuram (Proper)	51.2	88,688
Sivagiri	65.8	63,374
Punnattur Kovilagam	80.4	19,603

The Collector of Vizagapatam reports that a large portion of the amount outstanding in *Kurupam* is irrecoverable; that the last manager failed to submit a statement of irrecoverable arrears in spite of repeated orders issued from the Collector's office; and that the large arrears were also due to some extent to a succession of inefficient managers, though every effort was made to secure capable men. The Court regrets that for these reasons, notwithstanding the fact that the Collector's attention was repeatedly drawn to the matter, heavy arrears were outstanding in the estate at the time of its restoration to the ward in September last; the last manager, who was a Government servant, has been punished by the Collector. Effective steps have not yet been taken by the Collector towards the adjustment of the large arrear balance outstanding in *Sáluru*. The arrears increased from Rs. 24,986 at the end of fasli 1306 to Rs. 60,591 on the date of the Collector's report (October 1898), and show a regrettable tendency to yet further increase, the *current* balance on the date of the Collector's report being Rs. 27,700. Rupees 17,946 are reported to await adjustment towards the arrears of maintenance allowance due to certain individuals, while Rs. 5,500 are said to be irrecoverable and Rs. 11,000 doubtful of recovery; the remainder (Rupees 26,145), however, has not been accounted for at all. In the last report the Collector wrote that the sum due from the maintenance holders would be adjusted in fasli 1307 and that the amount doubtful of recovery was being investigated. The Court regrets to observe, however, that these matters are still pending and that the administration report contains no explanation of the delay. There appears moreover to be no likelihood of any improvement during the current fasli (fasli 1308), as writing in December 1898, the Collector made the following remarks:—

"The paddy crop in the *Sáluru* estate is an entire failure. I have seen a considerable portion of it, and I do not suppose that there is a field better than four annas and uncommonly fair or good. As, in addition, the early gingelly failed, the ryots have, as a rule, nothing but their dry grains which they are accustomed to eat, paying sist from the proceeds of the paddy and gingelly. The prospects of collections are very poor, and even if I considered it justifiable to resort largely to compulsion, summary processes would in the majority of cases prove infructuous. I am afraid that the majority of the arrears will have to be written off. This is being enquired into. A very large portion of the current demand will also be irrecoverable."

The Collector of Kistna repeats the explanation that the bulk (Rs. 6,263) of the arrears in *Munagala* is due on subsequent inams and will probably have to be written off when orders are passed on the alienation report; this report, which the Collector promised to submit to the Court about the end of October last, has not yet reached this office, and the Collector's attention has been separately drawn to the matter. The progress in collection work in the case of *B. Chokkalingam Pillai's* estate is far from satisfactory, and the arrears have been gradually increasing as will be seen from the subjoined figures:—

Faslis.	Arrear demand.	Arrear collection and remission.	Arrear balance at the end of fasli.	Balance on the date of report.	Percentage.
	RS.	RS.	RS.	RS.	
1304	21,686	7,655	14,033	13,195	60.8
1305	21,233	5,685	15,548	15,105	71.1
1306	22,063	6,814	15,249	14,810	67.1
1307	23,338	5,742	17,596	16,962	72.7

The Collector of Trichinopoly will be separately requested to investigate the matter thoroughly and submit a special report as to the measures taken by him to secure a prompt adjustment of the large balance.

The major portion of the small balance (Rs. 227) outstanding in *Anavaradam Pillai's* estate is covered by a decree against an individual who possesses no property: and the Collector has deemed it advisable to leave the item to be dealt with by the ward on his taking possession of the estate. There has been only a slight improvement in the matter of arrear collections in the *Ettiyapuram* estate, the recoverable balance on the date of the Collector's report being Rs. 88,688 (51.2 per cent.) against Rupees 94,742 (55.7 per cent.) outstanding on the corresponding date in the previous fasli. Of the sum of Rs. 88,688 referred to, Rs. 1,526 relate to faslis 1289 to 1298 and are covered by decrees or bonds. The remaining Rs. 87,162 appertain to the more recent period from 1299 to 1306 and are accounted for as follows: Rs. 2,337 are covered by bonds; suits have been instituted for Rs. 9,768; decrees have been obtained in regard to Rs. 18,893 (of which, however, Rs. 4,134 appear to be included in the item last mentioned); Rs. 9,149 are due from the minor's relatives and have to be adjusted from the cash allowances payable to them, and Rs. 50,312 will have to be recovered through the Civil Courts, should other means fail. The manager of the estate observes that the last item is spread over eight years and includes arrears which cannot be realized without considerable difficulty, being involved in dispute, or due by insolvent pattadars or persons who have executed no lease or bond in favor of the estate. The attention of the local officers was specially drawn to the remarks of Government in paragraph 6 of Government Order, No. 197, Revenue, dated 4th April 1898, regarding the desirability of reducing the arrears of this estate before it leaves the Court's charge in December 1899, but the present state of the collection work cannot be characterized as satisfactory; the Court notes however that the Collector has instructed the manager to devote special attention to the recovery of arrears. Out of the amount outstanding in *Sivagiri*, viz., Rs. 64,818,* Rs. 26,188

* This figure includes Rs. 1,444 relating to certain religious institutions attached to the estate. represent amounts due from relations of the ward, or the assessment on home-farm lands which, it is stated, should have been remitted by the late zamindar and will now merely be written off the accounts: Rs. 9,982 consist of sums already collected from the tenants but appropriated by the village servants in lieu of allowances due to them, Rs. 592 have merely to be adjusted from deposits made in the late zamindar's time and Rs. 26,953 are said to be under investigation. There has been excessive delay in the adjustment of many of these items, for it appears from the Collector's report for fasli 1306 that so long ago as December 1897 the Estate Manager recommended that a sum of Rs. 62,756 be written off as irrecoverable, but the matter was referred back to him for further enquiry and has not yet been disposed of. The Collector has been informed that the matter should be attended to without further delay. The heavy arrears in *Punnattur*, which have been increasing from year to year, are ascribed as in the previous fasli (1) to unfavourable season; (2) to the peculiar tenure prevailing in the estate; and (3) to the fact that its present financial position does not admit of the payment of the compensation for tenants' improvements which would have to be paid if the defaulting tenants were evicted.

The Court may remark that, in passing orders on the quarterly demand, collection and balance statements, it has repeatedly called the attention of the Collectors concerned to the backward state of collections in the eight estates referred to in the preceding sub-paragraph.

as high as 50 per cent., still the amounts outstanding are unduly large, in the marginally-noted estates: the officers concerned have been directed to make every endeavour to reduce the arrears. The Court is glad to notice an appreciable improvement* in Telaprole, in which large arrears have been outstanding for several years. This improvement is reported to be due to the zeal exhibited by the manager, the short collections in former years having been attributed to the difficulties inherent in the circumstances of the estate.

may be said to have improved as compared with the Court trusts that a further marked improvement is due to the increased scrutiny which the estates are now receiving in the Court's office. It is pointed out in paragraph 6 of Government Order, No. 18, 1913, that "owing to the inherent difficulties of the work, the clerks have frequently suffered from long periods of idleness, and are unable to attain the high standard of efficiency which is required." There is no question that there is much scope for improvement in the management of the estates under the management of the Court.

Speaking generally, collection work may be said to have improved as compared with the record of the previous year, and the Court trusts that a further marked improvement will accrue in the current year owing to the increased scrutiny which the demand, collection and balance statements are now receiving in the Court's office with reference partly to the remarks embodied in paragraph 6 of Government Order, No. 197, Revenue, dated 4th April 1898. Owing to the inherent difficulties of collecting arrears of rent in estates which have frequently suffered from long periods of lax management, it will never be possible to attain the high standard of efficiency reached in ryotwari tracts, but there can be no question that there is much scope for improvement in the collection work in many of the estates under the management of the Court of Wards.

9. *Current Collections.*—The total current demand of the year amounted to Rs. 26,24,194, of which Rs. 21,54,598 were collected and Rs. 1,075 written off, leaving a balance of Rs. 4,68,521 at the end of the fasli. If, from this, be deducted subsequent collections and remissions amounting to Rs. 1,62,397, as also the sum of Rs. 2,026 since found to be irrecoverable, the net recoverable balance on the dates of the Collectors' reports was Rs. 3,04,098 or 11·6 per cent. against 19·1, the corresponding percentage for the previous year.

The whole of the current demand was collected in *Agali Basappa's* estate and *Rakangarai*. In seventeen † estates, the

† Excluding Gandamanayakkanur.

The short collection in *Kasimkôta* was due to the fact that coercion was resorted to as little as possible because the ryots had not recovered from the effects of the last unfavourable season. The explanation given in the preceding paragraph in regard to the arrear balance applies also to the current balance in *Punnattur Kovilagam*, but the circumstances of this estate appear to call for special investigation; the matter is now engaging the attention of the Court.

The amounts outstanding in the estates noted in the margin† were excessive, but on the whole the current collections during the fashi may be described as satisfactory.

10. *Financial condition of the estates under management.*—The aggregate cash receipts of all the estates under management during the year amounted to Rs. 30,62,563.

Adding to this, Rs. 9,04,154 (the cash balance at the beginning of the year), the total cash assets of the fasli amounted to Rs. 39,66,717 of which Rs. 24,03,834 (including a sum of Rs. 92,632 invested in Government promissory notes and Rs. 1,04,707 devoted to payment of debts) were expended during the year. The cash balance at the close of the fasli was thus Rs. 15,62,883. Adding to this, the Government securities of the nominal value of Rs. 27,75,500 held on behalf of certain estates and the value (Rs. 1,04,785) of grain on hand at the close of the year, the total balance to the credit of the estates on the 30th June 1898 was Rs. 44,43,168, showing a fall of Rs. 12,24,907 as compared with the opening balance of the year. This large decrease was due to the payment of over 18 lakhs (chiefly in the shape of promissory notes) to the two sons of the Parlákimedi ward on account of their two-thirds share in the partible properties inherited by their father. There was also an exceptional payment of Rs. 1,15,100 in satisfaction of a decree obtained against the *Sáplár* ward by his step-brother. If these two items be left out of account, there was a substantial improvement in the assets of the estates under management.

Excluding the unusual items noted below, the receipts and charges of the year amounted to Rs. 29,25,455 and Rs. 22,06,495, respectively, against Rs. 26,35,273 and Rs. 22,41,426, the corresponding figures for the previous year :—

Total deduction	...	<u>1,37,108</u>
Net Receipts	...	<u>29,25,455</u>

Total deduction	...	1,97,339
Net charges	...	22,06,495

11. *Utilization of surplus balances and advances to tenants.*—The *Parlákimedi* and *Chidikada* estates referred to in paragraph 1 being left out of account, the estates under management which on the 30th June 1898 had surplus balances exceeding Rs. 10,000 (*vide* column 13 of statement IV appended to the report) are shown below:—

In regard to utilizing the balance to the credit of *Bodogodo*, Government has recently on the Court's recommendation directed the local Public Works officers to investigate and report upon a project for constructing two dams across the Kukudukayi Nalla near Bodogodo: this will cost only Rs. 5,000 according to the estimate of

the local Revenue officers. As, however, the estate balance is large, the Court has desired the Collector to submit an early report on another project referred to by the manager, viz., the proposal to convert the Lakshmipur tank into an irrigation source. The *Serugada* estate is already supplied with good irrigation under the Rushikulya canal; the survey of the estate (at an estimated cost of Rs. 6,000) has been undertaken and land will be purchased with the remaining balance when opportunity offers. Meanwhile, Rs. 10,000 have been invested in Government promissory notes. The *Kurupam* estate has since left the Court's charge. *Sábiru* and *Palayampatti* are involved in debt and the balance will be required for its liquidation. In regard to *Kasimkota*, estimates for improving the irrigation of the estate are said to be under preparation. As the Collector made the same remark in the previous report, the progress made in the matter during the year under report should have been indicated; and the Collector has accordingly been requested to submit a special report on the point at an early date. The survey of the estate at an estimated cost of Rs. 11,000 is also proceeding. In the last report the balance in *Tangellamúdi* was said to be reserved for the payment of *mesne* profits under the decree in favour of Sri Raja Papamma Rao. The Court again took the matter into consideration, but as the Collector reported that the money would shortly be required for disbursement on the settlement of *mesne* profits, the idea of investing the balance in Government promissory notes was abandoned. In *Pithápuram* about Rs. 40,000 were spent on irrigation works and buildings; but pending disposal of the Privy Council appeal, no permanent arrangement could be made to invest the surplus in productive improvements: Rs. $3\frac{1}{2}$ lakhs have been invested in Government promissory notes since the close of the fasli. In *Telaprole*, *Agali Basappa's* estate, *Marudanandallur* and *B. Chokkalingam Pillai's* estate, the purchase of land will, as stated in the last report, be effected when suitable opportunities offer; the same course will be adopted in the case of *V. U. Ayyanna's* estate, *Timonajiammal's* estate, *Karuvalakarai* and *Kakangarai*. Meanwhile, the balances are being invested, as far as possible in Government promissory notes. The bulk of the balance in *Munagala* must be reserved for the payment of the outstanding liabilities and of the law charges connected with the two pending suits in which the minor's adoption and title to the estate are in issue. In *Edamandal*, proposals to purchase adjoining lands had to be abandoned and Rs. 6,000 have since been invested in Government promissory notes. The question of effecting a similar purchase of land for the *Sithamalli* wards at a cost of about Rs. 57,000 is still under consideration. In *Marungápur*, as stated in the last report, a portion of the surplus is being devoted to the improvement of irrigation works and to the formation of village roads, while other permanent improvements, such as the demarcation of sub-divisions of fields, are in progress: but the bulk of the balance will remain invested in Government promissory notes pending the result of negotiations for the purchase of land which are now being carried on. The whole of the surplus in *Sáptúr* has since the close of the period under report been utilized towards the purchase of a village and the payment which had to be made in satisfaction of the decree against the estate obtained by the ward's step-brother who sued for his share of the partible properties. In *Ettiapuram* certain offers to sell lands in the adjoining Government taluks were under consideration. One of these proposals was withdrawn and the other two were finally decided to be unacceptable. The estate manager now proposes to reserve the available balance for purchasing the remaining villages of the *Gandamanáyakkanúr* estate which, it is expected, will be sold by the Civil Courts in the near future. Meanwhile, Rs. 1,25,000 have been invested in Government promissory notes and sanction has just been accorded for a similar investment of Rs. 75,000 more. The Court has recently sanctioned an estimate (approved by the Chief Engineer for Irrigation) for Rs. 43,950 for the conversion of the Tharuvai swamp into a tank: and the Collector has been directed to take steps to complete the work before December 1899, when the ward will attain his majority. Since the close of the fasli, the Court has also allotted a sum of Rs. 60,000 for the marriage of the ward. In *Sivagiri* negotiations are proceeding for the purchase of the Panaiyur mitta for about Rs. 60,000 and the manager promises to report further in regard to the utilization of the surplus. The balance in *Sivasamudram* will be hardly sufficient to meet the cost of repairs to the bridges across the Cauvery which have long been neglected; an estimate for Rs. 25,750 in respect of this item has recently been submitted for the sanction of

Government. In *Kavalpara*, repairs to buildings at an estimated cost of Rs. 24,574 are in progress; it is reported that no lands, likely to yield an adequate return, are available locally; and the purchase of Government promissory notes thus appears to be the only safe means of investing the surplus of this estate.

With reference to paragraph 4 of the Government of India letter communicated in Government Order, No. 591, Revenue, dated 13th August 1894, the Court may remark that *takkavi* advances appear to have been granted as shown below during the year under report.

Sábiru.—Rupees 791 to the ryots of five villages who could not buy seed-grain owing to seasonal reverses.

Kurupám.—Rupees 1,151 were granted in nine villages under similar circumstances.

Edamandal.—Five hundred and eighty-three kalams of seed-paddy were advanced to one of the lessees and recovered within the year.

Sithamalli.—Two hundred and sixty kalams of paddy were advanced to cultivators and recovered with grain interest according to the custom of the estate.

Marudanandallur.—Paddy worth Rs. 311 was advanced and arrangements were made to collect it from the cultivators' share of the produce.

B. Chokkalingam Pillai's estate.—Nine hundred and sixty kalams of paddy were advanced to the lessees of the Attiyur village.

Minakshi Ayal's estate.—Rupees 600 were advanced to the lessee to meet cultivation expenses.

Sivagiri.—One hundred and eight kottas of paddy were advanced to 117 individuals for repayment at the harvest with interest in kind. Most of this advance has been recovered.

Shulagiri.—Seed-grain worth Rs. 43 was advanced and the amount has since been recovered.

The reports relating to the North Arcot estates and *Ettiapuram* do not contain any information on the point; the attention of the Collectors concerned has been separately drawn to the omission. In a previous report relating to the Gandamanáyakkanúr division, the manager of the *Ettiapuram* estate stated that loans in aid of well-sinking might with advantage be granted and that the deputy manager had been requested to inquire into the matter. The result of the enquiry has, however, not yet been reported.

12. *Percentage of establishment charges and Government commission to normal receipts*.—Column 15 of statement IV appended to the report shows the percentage of establishment charges and Government commission to the ordinary receipts, leaving out of account abnormal items of income, such as debts recovered, amounts borrowed, sale-proceeds of property, refunds of advances, &c., which are included in columns 5, 7, 8 and 9 of enclosure No. 1 to the statement. Taking all the estates together, the percentage was 11.6 against 13.5 in the previous year. An explanation of the excessive rate is furnished below in regard to the undermentioned estates in which the percentage exceeded fifteen:—

Estate.	Percentage.
Bodogodo	18.0
Kurupám	18.2
Tangellamúdi	18.7
V. U. Ayyanna's estate	19.0
Tumba	19.4
Edamandal	16.9
Karuvalakarai	15.7
Marudanandallur	15.6
Marungápur	15.6
B. Chokkalingam Pillai's estate	15.2
Sivasamudram	17.6
Shulagiri	19.6
Rayakota	18.0
Ankusagiri (Berikai)	17.8
Punnattur Kovilagam	26.8

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As explained in former years, the high percentage in *Bodogodo* is due to the necessity for a highly paid manager as the estate is an exceptionally difficult and unhealthy charge: owing, however, to larger receipts, the percentage has fallen from 19.3 to 18.0. The large expenditure in *Kurupám* (which has since left the Court's charge) was due to the entertainment of a special temporary establishment costing Rs. 154 per mensem to enquire into inam alienations. The already high percentage in *Tangellamúdi*, which, as explained in the last report, was due to the surrender of a greater portion of the estate to Sri Raja Papamma Rao and to the retention of the former highly paid manager for the purpose of completing the preparation of the accounts relating to *mesne* profits, rose further in the fasli under report from 16.2 to 18.7. This was due to the fact that smaller receipts were realized during the period in question and to the payment of arrear salaries and Government commission. As stated in previous reports, no further reduction is feasible in *V. U. Ayyanna's* estate, a small ryotwari property. Owing to larger receipts in *Tumba*, another small estate, the percentage fell from 26 to 19.4. The payment of arrear salaries to certain individuals and the entertainment of an additional clerk, which was considered necessary for the efficiency of the manager's office, account for the high percentage in *Edamanal*. In *Karuvalakarai*, the rise in the percentage from 8.2 to 15.7 was due to the adjustment in fasli 1307 of the salary of the manager's establishment for the previous fasli which had been paid in the first instance from the funds of *Marudandanallur*. The high percentage in *Marudandanallur* was due to short receipts, a sum of Rs. 6,084 due in fasli 1307 having been realized only in July 1898. As stated in the last report, the estate establishments in the Trichinopoly district are not susceptible of much reduction; this accounts for the high percentages in *Marungá-puri* and *B. Chokkalingam Pillai's* estate; in the former estate, however, a slight reduction has since been effected, and the Collector has promised to investigate the feasibility of further reducing the establishment charges. The payment of arrears of Government commission due for fasli 1306 and the purchase of furniture and other articles required for the estate office account for the high percentage in *Sivasamudram*. In *Shulagiri*, the increase from 14.6 per cent. in the previous fasli to 19.6 in the fasli under report is said to be due to the inclusion in the establishment charges of the latter year of a proportionate share of the pay of Mr. Morrison, the Court's European tutor and guardian at Madras, under whom the minor has been placed. If this item be left out of account, the percentage works out only to 14.4, *i.e.*, is slightly less than in the previous year. The percentage in *Rayakota* has, owing to increased revenue and decreased travelling allowance, fallen from 20 to 18; this is a very small estate. The high percentage in *Ankusagiri (Berikai)* was presumably due, as in the previous fasli, to short receipts on account of unfavourable season. In *Punnattur Kovilagam*, the increase in the percentage was due to a similar cause and also to the entertainment of a special Revenue Inspector on Rs. 50 per mensem for the preparation of a register of estate lands.

13. *Public Works*.—Enclosure A to statement IV shows the amounts sanctioned for, and expended on, public works in the several estates under management. The total allotment was Rs. 3,68,770, of which Rs. 2,13,319, or 57.9 per cent., were spent against Rs. 2,11,369, or 69.0 per cent., in the previous year. The expenditure is classified below:—

		Fasli 1306.	Fasli 1307.
		RS.	RS.
Irrigation works	...	1,06,420	1,24,644
Buildings	...	76,927	53,439
Communications	...	13,242	12,693
		—	—
Establishment	...	1,96,589	1,90,776
	...	14,780	22,543
		—	—
Grand Total	...	2,11,369	2,13,319

Estate.	Value of work done but not included in statement IV-A.
	RS.
• Pedda Méraangi ...	930
Sáláru ...	1,556
Tangellamúdi ...	420
Pithápuram ...	31,551
Sivagiri ...	5,105
Sivasamudram ...	3,263
Kavalpara ...	†
Punnattur Kovilagam ...	249
Total ...	43,074

† The exact amount has not been reported.

The outlay on public works was 8.9 per cent. of the total charges of the year. If the debts repaid and the amounts invested in promissory notes be excluded from consideration, the percentage rises to 9.7 against 9.4 in the previous fasli. The comparatively low percentage of expenditure to allotment during the fasli under report appears to be due to the fact that, in the case of several estates, * the value of work actually turned out during the fasli has not been fully entered in statement IV-A which in these cases shows only the amount actually disbursed on submission of bills. The cases calling for special remarks are noticed below:—

Estate.	Allotment.	Expenditure.	Percentage.
	RS.	RS.	
Kurupám	24,175	12,767	52.8
Sáláru	4,390	513	11.9
Pithápuram	88,649	49,813	56.2
Edamanal	1,253	646	51.5
T. Chokkappa Mudaliyar's estate ..	750	43	6.1
Marungápurí	31,072	5,620	18.1
Sáptúr	20,310	8,536	42.0
Mambarai	500	..	..
Palayampatti	4,030	2,234	55.4
Sivagiri	18,400	8,623	46.9
Sivasamudram	10,892	1,811	16.6
Kavalpara	26,194	2,850	1.9

The short expenditure in *Kurupám* is ascribed to the death, in January 1898, of the overseer whose place was not filled up in view of the approaching restoration of the estate. The low percentage in *Sáláru*, *Pithápuram*, *Sivagiri*, *Sivasamudram* and *Kavalpara* was partly due, as explained above, to the failure to note the full value of the work executed within the fasli. No further explanation is forthcoming in regard to the *Kavalpara* estate, but in *Sáláru* the Collector attributes part of the deficiency in outlay to the Manager's delay in selecting contractors and states that he has taken steps to ensure proper expenditure in future; in *Pithápuram* the short expenditure is also ascribed to delay in the preparation of estimates, while in *Sivagiri* the outlay on irrigation works was in certain cases restricted by the presence of water in the tanks under repair, and in *Sivasamudram* it was found necessary to postpone some of the works projected in order to provide funds for the survey of the estate. In *Edamanal* the short outlay was due to the decision to abandon the idea of repairing a particular building in deference to the wishes of the minor's relatives who considered the site unsuitable. In *Chokkappa Mudaliyar's estate* the Manager failed to submit the necessary estimates in time and the Collector reports that this want of punctuality on his part will be suitably noticed. In *Marungápurí*, the short expenditure is as in the previous year, attributed partly to the difficulty experienced in selecting sites for sinking wells and partly to the failure of the Local Fund staff to execute certain works entrusted to them—an explanation which cannot be regarded as adequate. Almost all the irrigation works in *Sáptúr* having been put in order, some of the works proposed for execution were postponed as not requiring immediate attention; this estate, it should be mentioned, was in urgent need of additional funds for expenditure on other purposes. In *Mambarai* the failure to utilize the allotment is said to have been due to delay in the preparation and sanction of estimates and consequent difficulty in procuring contractors before the close of year; the explanation is hardly adequate. The *Palayampatti* estate is involved in debt and the short expenditure on public works was caused by want of funds.

14. *Debts due to Estates*.—Statement V-A appended to the report shows the debts due to the several estates under management during the year. The total debts outstanding at the beginning of the fasli amounted to Rs. 10,90,411. Including

those newly contracted (Rs. 20,130) or brought to account (Rs. 11,089), as also the interest that accrued during the year (Rs. 59,814), the total sum due was Rs. 11,81,444, of which Rs. 56,435 were collected and Rs. 45,614 written off, leaving a balance of Rs. 10,79,395 at the end of the year distributed among 28 estates. The outstanding amounts were large in the following estates:—

	RS.
Sérugáda (Gánjam)	1,78,510
Nandigám (Gánjam)	68,419
Kurupám (Vizagapatam)	86,827
Pedda Mérangi (Vizagapatam)	2,33,291
Pithápuram (Gódávri)	89,933
Telaprole (Kistna)	43,060
Munagala (Kistna)	38,929
Palayampatti (Madura)	1,18,399
Ettiapuram (Tinnevely)	94,520
Punnattur Kovilagam (Malabar)	29,245

The bulk (Rs. 1,67,600) of the amount outstanding in *Sérugáda* is due from the zamindar of Biridi; out of this Rs. 1,50,000 fall due only in 1906, and the Court has recently sanctioned the institution of a suit for the recovery of the remaining Rs. 17,600, representing the overdue instalments of interest. The amount shown against *Nandigám* (an estate taken under management towards the close of the fasli) is only approximate; and the major portion thereof will probably have to be written off as irrecoverable when the necessary inquiries are completed. The Collector has given no particulars regarding the debts due to *Kurupám*. Writing on the 5th November 1896, he made the following remarks: "The debts due to the estate were left in much confusion during the late Diwan's time. They are under scrutiny at present"; and again, in November 1897, it was reported that the matter would be settled "shortly"; the Court regrets however to observe that the investigation was not completed before the restoration of the estate in September 1898. This unsatisfactory result must be attributed to the inefficiency of the successive managers of the estate. The greater portion of the amount outstanding in *Pedda Mérangi*, which is covered by a decree of the High Court, cannot be recovered at present, the execution of the decree having been stayed by the High Court pending the disposal of the appeal to the Privy Council filed by the judgment-debtors. Out of the sum of Rs. 89,933 outstanding in *Pithápuram*, it is proposed to write off Rs. 18,375 as irrecoverable; a sum of Rs. 58,815 should be recovered from the personal assets of the late Chinna Chellayamma Rao, who is believed, however, to have left no property: the amount is thus probably irrecoverable, but will be retained in the accounts until the period of limitation runs out, in order that the question of taking proceedings for its recovery may not be lost sight of in the event of the debtor's proving possessed of property. In *Telaprole*, Rs. 17,185 and Rs. 25,874 are covered by bonds and decrees respectively, out of which instalments have not fallen due in respect of Rs. 14,939 and Rs. 11,800, and applications for the sale of property have been filed in respect of Rs. 10,687. The bulk (Rs. 37,826) of the amount outstanding in *Munagala* is due under a decree against one Mallam Papanna which cannot be executed pending decision by the Nizam's High Court of the question of the minor's heirship. In regard to the amount outstanding in *Palayampatti*, a suit has been filed for the recovery of Rs. 96,553 due by the brother of the Raja of Ramnad; and in respect of a piece of land in Kodaikanal purchased from the late zamindar, Rs. 19,796 are due by the Raja himself, who has since repaid Rs. 5,183; the remaining instalments have not yet fallen due. Out of Rs. 94,520 due to *Ettiapuram*, Rs. 15,532 are secured by usufructuary mortgages of land: a sum of Rs. 17,520 is covered by hypothecation bonds carrying a high rate of interest and forms a profitable investment, as the security is good and the interest is paid punctually; in the case of Rs. 18,200, instalments have not fallen due, while decrees have been obtained in respect of Rs. 26,105: the remainder is made up of small items which will be collected in due course. As stated in previous reports, almost the whole of the debt in *Punnattur* is due by the female branch to the *sthanoms* belonging to the male branch.

15. *Debts due by estates.*—Statement V-B shows the debts due by the several estates under management. The total amount due at the beginning of the fasli was Rs. 11,90,126. Adding thereto, debts newly contracted (Rs. 11,000), or brought to account (Rs. 1,099) and the interest that accrued during the year (Rs. 63,250), the total amounted to Rs. 12,65,475, of which Rs. 1,09,759 were repaid, leaving at the end of the fasli a balance of Rs. 11,55,716 due by eighteen estates. The debts outstanding were large in the undermentioned estates:—

Estates.	Amounts.
	RS.
Nandigám	1,16,124
Sáluru	2,11,000
Pedda Mérangi	88,119
Tangellamudi	1,18,051
Palayavanam	1,94,559
T. Chokkappa Mudaliyar's estate	73,474
Minakshi Ayal's estate	11,050
Palayampatti	1,84,710
Anavaradam Pillai's estate	13,989
Rayakota	28,089
Punnattur Kovilagam	90,148

In addition to the sum of Rs. 1,16,124 shown above as due by *Nandigám*, the estate owes a sum of Rs. 2,11,800, for which villages have been mortgaged with possession. The estate came under the Court's management towards the close of the fasli under report: and attempts have since been made in various quarters to raise a consolidated loan on a favourable rate of interest for the purpose of redeeming the mortgages and paying off the other debts which bear interest at rates ranging from 12 to 24 per cent. These endeavours have hitherto proved abortive; but the Collector is now negotiating for a loan of a lakh of rupees at 8 per cent. per annum, and will shortly report on the desirability of divesting the estate of its encumbrances by means of selling a few villages. The exact amount due by the estate has not yet been correctly ascertained. The Collector of Tanjore has not reported the action taken by him with reference to a similar proposal for the liquidation of the debts due by *T. Chokkappa Mudaliyar's estate*. He has been separately requested to expedite his report on the matter. The question of the repayment of the debts due by *Rayakota*, another heavily encumbered estate, has been recently engaging the Court's attention, and will be settled on the receipt of a further report, which has just been called for from the Collector. The bulk of the debt can only be paid off gradually as funds accrue. In regard to the debts due by the remaining estates, the Court has nothing to add to the remarks made in the previous report, which are repeated below for convenience of reference.

Extract from the Court's Administration Report for Fasli 1306.

"Ten villages of the *Sáluru* estate were sold during the year for Rs. 4,26,727 and the sale-proceeds were devoted to the payment of debts: of the outstanding balance, Rs. 1,35,000 due to the Jeypore Maharaja cannot be repaid before 1905, while the greater portion of the remainder bears a moderate rate of interest. The amount due by *Pedda Mérangi* will be discharged as funds accrue. As stated in previous reports, the Court has been advised not to pay the *Tangellamudi* debts except under decrees of Civil Courts: and the Raja of Venkatagiri, to whom the major portion of the amount is due, has recently filed a suit in the matter. The liabilities of *Palayavanam* are covered by usufructuary mortgages. The amount shown against the late *Minakshi Ayal's estate* does not become payable till March 1900. As already stated, the Court has recently sanctioned the Collector's proposals for curtailing the expenditure on account of the *Palayampatti* estate and the amount due by it will be paid off as funds accrue.

"In *Anavaradam Pillai's estate*, Rs. 10,430 are secured by mortgages with possession and the remainder will be paid in due course.

"Out of the amount shown against *Punnattur* Rs. 28,225 have to be adjusted among the several *sthanoms* of the estate and the remainder due to private individuals will be paid in due course."

16. *Education of the Wards.*—Statement No. VI appended to the report shows the educational progress of the wards and of such of their relations as were under instruction during the year. Of the 49 persons shown in the list, 46 were males and 3 females.

The marginally-noted six wards were under the tuition of Mr. C. Morrison, the Court's European tutor at *Newington*, Madras. They are reported to have made satisfactory progress during the year: since the close of the fasli Mr. Morrison has

<i>Bodogodo.</i>	<i>Sáptúr.</i>
<i>Serugada.</i>	<i>Ettiápuram.</i>
<i>Kasimkota.</i>	<i>Shulagiri.</i>

taken all of them except the *Shulagiri* ward (who cannot afford the expenditure) on a tour in Northern India. The *Ettiápuram* and *Sáptúr* minors, who will take charge of their properties in a year or two, have already visited many of the most interesting places in Southern India and Ceylon, and their last tour should prove of further material benefit to them. The *Sáptúr* and *Marungápur* wards have been brought to Madras and placed in charge of Mr. Morrison since the close of the fasli under report. The minor zamindar of *Kurupam* continued to make good progress. He spent three months of the year on his estate, studying the theory and practice of Revenue Law and Accounts. The *Tangellamudi* ward, who is the sole heir to the Raja of Venkatagiri, is also well reported on: he was in charge of a tutor appointed by the Raja and had reached the fifth form during the year. The *Pithápuram* minor remained under the tuition of M.R.Ry. P. Sankara Narayana Chettiyar Avargal, M.A., and was to have appeared for the Lower Secondary examination held in December last. He rides daily and joins in out-door sports, besides receiving training in gymnastic exercises. During the year under report the Court devoted its consideration to the question of transferring him to the *Newington* establishment, but in deference to the wishes of his near relations and the recommendation of the Collector of Gódvári it was decided to postpone the removal of the minor for the present: this decision was also influenced by the fact that the Privy Council appeal regarding the ward's title to his estate was still pending. The elder ward of the *Edmanal* estate passed the Matriculation Examination during the year and is studying in the Junior F.A. class, Kumbakonam College. The *Sivasamudram* ward lives in Mysore and is reported to have made satisfactory progress under the arrangements made by the Mysore Durbar. The Resident has recently expressed the opinion that these arrangements are satisfactory and that there is no necessity to remove the minor to *Newington*, Madras. In deference to the Salem Collector's recommendation the *Ankusagiri* (Berikai) minor has, since the close of the year, been removed from somewhat undesirable surroundings at Hosur to Bangalore where he has been placed in the charge of a respectable pensioner, formerly in the employ of the Mysore State.

The *Telaprole*, *Anavaradam Pillai*, and *Sivagiri* wards and the two *Punnattur* boys continued to study under private tutors. The elder ward of *T. Chokkappa Mudaliyar's* estate having been reported by the Civil Apothecary to be too weak to attend school was also placed under private tuition. Of the remainder, 4 were reading in upper secondary and 22 in lower secondary or primary classes. The progress and behaviour of the boys are reported to be satisfactory except in the case of the undermentioned wards:—

The Chipurupalle minor.	The elder Sithamalli minor.
The younger Pedda Mérañgi minor.	The Kakangarai minor.
The younger Edamanal ward.	B. Chokkalingam Pillai's estate ward.
The Marudandanallur ward.	

The Collectors concerned have taken the necessary steps in the case of the first three boys, and the Court trusts that adequate arrangements will in due course be made in regard to the others. The slow progress in the case of the last mentioned ward is attributed to his own want of natural sharpness rather than to lack of diligence and care on the part of his tutor.

The two female wards of the *Mamdivada* estate and the sister of the *Punnattur* Valiya (Senior) Raja made fair progress under their respective private tutors.

The *Pithápuram* minor's sister received no education for the greater portion of the fasli, as Miss J. DeSouza, who was appointed as her governess, joined her duties only towards the close of the fasli. The *Telaprole* minor's sister discontinued her studies, on attaining maturity, and the question of engaging a governess for her is now under the Court's consideration.

17. *Suits*.—The *Chidikada* ward having died during the fasli under report, and the estate having passed out of the Court's charge, the records connected with the appeal now pending before the Privy Council have been handed over to the present owner of the estate in order that he may take the necessary action for the further conduct of the appeal, if so advised. The *Pedda Mérañgi*, *Sáptúr* and *Pithápuram* Privy Council appeals are still pending before that tribunal: and the local High Court has admitted an appeal to the Privy Council against its order decreeing to Sri Raja Papamma Rao the greater portion of the *Tangellamudi* estate. The printed transcript of records has just been received and the Court of Wards will address Government regarding the prosecution of the appeal on behalf of the *Tangellamudi* minor on receipt from local counsel of a memorandum for the guidance of the legal advisers engaged in England. The two *Munagala* adoption suits and the appeal relating to the *Pithápuram* minor's claim to the *Kirlampudi* estate are still pending, as also the suit filed by the Raja of Venkatagiri against the *Tangellamudi* and *Pithápuram* minors for the recovery of a loan obtained from him by the late *Tangellamudi* Rani. The suit filed by two illegitimate sons of the late zamindar of *Sáptúr* for a share of his partible property ended in favour of the plaintiff, and the Court of Wards decided that there were no sufficient grounds for an appeal. The late zamindar of *Sivaganga* had filed an appeal to the Privy Council as to the possession of a piece of jungle claimed on the one hand by the manager of the *Iluppakudi* temple and on the other hand by the *Sivaganga* zamindar in his capacity as trustee of the *Sakkota* temple. The question of prosecuting the appeal came under the Court's consideration and it was recently decided to compromise the case. The High Court dismissed a few days ago the appeal filed by the brother of the late zamindar questioning the validity of the adoption of the boy who is the Court's ward.

18. *Religious and charitable institutions attached to estates*.—A statement (No. VII) showing the demand, collection and balance and the financial condition of the several religious and charitable institutions attached to estates under management is appended to the report.

19. *Miscellaneous Remarks*.—The zamindar of *Parlakimedi* is in good health and continues to receive the allowance of Rs. 5,000 *per mensem* from his elder son. The forests of the *Bodogodo* estate are under a Forest Ranger whose services have been lent to the Court of Wards. The system of management to be adopted with reference to the *Sáptúr* forests has been referred back to the Collector for consideration. The question of the administration and survey of the *Sivagiri* forests and the desirability of extending the Forest Act to *Ankusagiri* (Berikai) are under the consideration of the Collectors concerned. As in previous years, a small establishment has been maintained to guard the *Shulagiri* forests. The survey of the *Kakangarai* estate was completed after the

close of the fasli under report, while that of the marginally-noted estates is either progressing or will shortly be commenced. The Court of Wards is now dealing with the question of the recovery from the tenants concerned of a portion of the cost of the survey. As stated in the previous report, famine batta was granted to estate servants in Vizagapatam, Gódvári and Kistna. Village accounts were, as far as possible, maintained according to the village manual in *Chipurupalle*, in a few villages of *Kasimkota* and in *Tangellamudi*, *Pithápuram*, *Telaprole*, *Munagala*, *Marungápur*, *Ettiápuram* and *Rayakoti*, and the Collector of Vizagapatam reports that endeavours are being made to introduce the village accounts also in the other estates under his management.

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report, famine batta was granted to estate servants in Vizagapatam, Gódvári and Kistna. Village accounts were, as far as possible, maintained according to the village manual in *Chipurupalle*, in a few villages of *Kasimkota* and in *Tangellamudi*, *Pithápuram*, *Telaprole*, *Munagala*, *Marungápur*, *Ettiápuram* and *Rayakoti*, and the Collector of Vizagapatam reports that endeavours are being made to introduce the village accounts also in the other estates under his management.

No. I.—STATEMENT showing the age, &c., of the wards and the periods during which the estates have been under management for fasli 1307 (1897-98).

Districts.	Estates.	Government Order by which the estates came under the management of the Court of Wards.	Sex of the wards.	Disabilities.	The period during which the estates have been under management.	Age of the wards at the end of the fasli.	Dates on which the wards will attain majority.
1	2	3	4	5	6	7	8
Gaujam ..	Parlakimedi ..	No. 1279, dated 22nd June 1880 ..	Male	Imbecility ..	YRS. M. D. 67 11 ..	YRS. M. D. 68 0 0	15th Mar. 1906.
	Bodogodo ..	" 1026, " 11th Sept. 1885 ..	Do.	Minority ..	12 9 ..	13 3 16	29th Aug. 1904.
	Serugada ..	" 2179, " 30th April 1897 ..	Do.	Do. ..	1 2 ..	14 10 2	29th Sept. 1916.
	Nandigam ..	" 1340, " 17th Mar. 1898 ..	Do.	Do. ..	0 3 ..	2 9 1	Died on 19th Mar. 1898.
Vizagapatnam ..	Chidikada † ..	No. 2930, dated 25th Sept. 1877 ..	Female	Sex ..	20 9 ..	11 2 24	6th April 1908.
	Chipurupalle ..	" 510, " 13th May 1882 ..	Male	Minority ..	16 2 ..	20 9 25	5th Sept. 1898.
	Kurupam † ..	" 482, " 23rd July 1895 ..	Do.	Do. ..	7 4 ..	13 1 22	22nd May 1906.
	Suluru ..	" 738, " 19th Feb. 1891 ..	Do.	Do. ..	3 8 ..	15 10 23	8th Aug. 1903.
Gódkavari ..	Pedda Merangi ..	" 896, " 22nd Dec. ..	Do.	Do. ..	2 2 ..	15 7 9	22nd Oct. 1903.
	Kasimbhata ..	" 1189, " 24th Mar. 1896 ..	Do.	Do. ..	1 6 ..	7 0 0	In 1912.*
	Melpaka ..	" 5213, " 17th Dec. ..	Female	Do. ..	8 9 ..	18 8 15	16th Oct. 1900.
	Mamdivada ..	" 678, " 16th Aug. 1890 ..	Do.	Do. ..	6 2 ..	12 8 26	5th " 1906.
Kistna ..	Tangellamódi ..	No. 894, dated 16th Oct. 1889 ..	Male	Do. ..	8 0 ..	8 10 0	31st Aug. 1910.
	Pithapuram ..	" 651, " 19th July 1893 ..	Do.	Do. ..	4 11 ..	19 1 11	19th May 1900.
Bellary ..	Telepole ..	No. 699, dated 13th Aug. 1889 ..	Do.	Do. ..	8 8 ..	12 8 0	1st Nov. 1906.
	Munagala ..	" 1262, " 16th Dec. 1892 ..	Do.	Do. ..	5 5 ..	16 3 17	15th Mar. 1903.
North Arcot ..	V. U. Ayyanna's Estate ..	No. 299, dated 10th Mar. 1885 ..	Female	Do. ..	13 4 ..	19 3 20	11th Mar. 1900.
	Agali Basappa's do. ..	" 816, " 13th Sept. 1893 ..	Male	Do. ..	4 10 ..	9 11 5	26th July 1909.
Tanjore ..	Tinnajiammal's Estate ..	No. 485, dated 16th May 1887 ..	Do.	Do. ..	11 1 ..	15 3 4	27th Mar. 1904.
	Palayavannam ..	" 806, " 21st Nov. 1888 ..	Do.	Do. ..	9 7 ..	18 10 5	25th Aug. 1906.
	Edananal ..	" 637, " 27th July 1889 ..	Do.	Do. ..	8 10 ..	12 10 15	16th " 1906.
	Karuvalekarai ..	" 1170, " 9th Dec. 1891 ..	Do.	Do. ..	6 5 ..	16 2 14	17th Apr. 1903.
Trichinopoly ..	Sithamali ..	" 621, " 17th June 1892 ..	Do.	Do. ..	6 0 ..	13 2 15	16th " 1906.
	Marudandannallur ..	" 392, " 5th " 1894 ..	Do.	Do. ..	4 0 ..	9 10 24	6th Aug. 1909.
	T. Chokkappa Mudaliyar's Estate ..	No. 163, dated 22nd Feb. 1888 ..	Do.	Do. ..	10 3 ..	13 7 23	8th Nov. 1905.
	Marangapuri ..	" 734, " 15th Sept. 1890 ..	Female	Do. ..	7 9 ..	17 10 0	31st Aug. 1901.
	Mimkshi Ayal's Estate ..	" 1030, " 30th Oct. 1891 ..	Do.	Do. ..	6 8 ..	15 4 25	6th Feb. 1904.

* This is the year on which the elder daughter of the late proprietrix will attain majority; the exact date has not been reported.

† Since handed over.

No. I.—Statement showing the age, &c., of the wards and the periods during which the estates have been under management for fasli 1307 (1897-98)—cont.

Districts.	Estates.	Government Order by which the estates came under the management of the Court of Wards.	Sex of the wards.	Disabilities.	The period during which the estates have been under management.	Age of the wards at the end of the fasli.	Dates on which the wards will attain majority.
1	2	3	4	5	6	7	8
Madura ..	Saptár ..	{ No. 5, dated 5th Jan. 1886 ..	Male	Minority ..	YRS. M. D. 12 6 ..	16 11 23	7th July 1902.
	Mambarai ..	" 61, " 19th " 1886 ..	Do.	Do. ..	9 5 ..	18 7 19	12th Nov. 1900.
	Palayampatti ..	" 18, " 15th " 1889 ..	Do.	Do. ..	3 9 ..	10 5 23	7th Jan. 1909.
	Sivaganga ..	" 349, " 1st Oct. 1894 ..	Do.	Do. ..	0 1 ..	10 1 0	Nov. 1908.*
Tinnevely ..	Aravardam Pillai's Estate † ..	{ No. 553, dated 4th July 1889 ..	Do.	Do. ..	8 5 ..	20 7 9	21st Nov. 1898.
	Ettyapuram ..	" 487, " 23rd June 1890 ..	Do.	Do. ..	8 0 ..	19 6 1	30th Dec. 1899.
	Sivagiri ..	" 455, " 10th Sept. 1896 ..	Do.	Do. ..	1 9 ..	9 2 7	24th April 1910.
	Sivasundaram ..	" No. 5273, dated 19th Dec. 1896 ..	Do.	Do. ..	1 6 ..	13 10 29	2nd Aug. 1905.
Salem ..	Shulagiri ..	{ No. 788, dated 28th July 1882 ..	Do.	Do. ..	15 11 ..	16 3 13	18th Mar. 1903.
	Ravakota ..	" 988, " 5th Dec. 1890 ..	Do.	Do. ..	5 11 ..	15 6 28	3rd Dec. 1903.
	Kakangarai ..	" 708, " 11th July 1892 ..	Do.	Do. ..	5 7 ..	17 0 0	30th June 1902.
	Ankusaigiri (or Borikui) ..	" 93, " 4th Feb. 1894 ..	Do.	Do. ..	4 4 ..	8 11 5	25th July 1910.
Malabar ..	Kavalpara ..	{ No. 1187, dated 9th Aug. 1872 ..	Female	Sex ..	25 11 ..	32 2 5	13th Aug. 1910 †
	Punnattur Kovilagam ..	" 598, " 21st June 1887 ..	Do.	Do. ..	6 2 ..	44 11 0	16th Feb. 1911. ‡

* The exact date has not been reported.

† This is the date on which the ward's eldest son will attain majority.

‡ Since handed over.

No. II A.—STATEMENT showing the number of villages and the proportion of cultivation to holdings in the Estates under the management of the Court of Wards for fasli 1307 (1897-98).

case is due to the adoption of more correct figures and to the inc

II-A.—Statement showing the number of villages and the proportion of cultivation to holdin, &c.—*cont.*

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II-B.—Statement showing the settled demand of the Estates under the management of the Court of Wards for fasli 1307 (1897-98)—cont.

APPENDIX C.]

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[STATEMENT No. II-B.

District.		Estate.		Land Revenue.						Miscellaneous.			
				Dry.		Wet.		Total.		Total.	Jodi or quit-rent on inams.	Land-cess.	Water-rate and second-crop assessment.
				Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.				
1	2	3	4	5	6	7	8	9	10	11	12	13	
Madura ..	Saptar ..	ACS. 20,394	RS. 23,563	ACS. 1,624	RS. 16,162	ACS. 22,018	RS. 39,725	RS. 2	RS. 39,725	RS. 1,136	RS. 2,906		
	Mambarai ..	3,690	3,361	622	2,118	4,212	5,479	..	5,479	..	..		
	Palayampatti ..	14,245	21,507	2,627	26,559	16,872	48,066	7,221	55,287	1,325	.. 281		
	Sivaganga ..	..	..	..	..	..	..	..	..	..	..		
	Anavaradam Pillai's Estate ..	47	..	159	..	206	..	3,398	3,398	..	..		
Tinnevely ..	Ettiayapuram ..	267,870	2,55,876	5,312	27,209	273,182	2,83,085	7,365	2,90,450	1,622	4,175		
	Do. Gandamanayakkanur ..	32,915	53,375	871	2,432	33,786	55,807	..	55,807	..	57		
Chennai ..	Sivagiri ..	38,861	35,359	11,930	29,842	48,791	65,231	..	65,231	1,147	6,224		
	Sivasamudram ..	4,167	4,103	764	4,971	4,931	9,074	5,301	14,375	22	219		
M ..	Shulagiri ..	9,361	10,434	785	4,084	10,146	14,518	2,240	16,758	4,126	15		
	Kayakota ..	2,883	3,008	150	751	3,038	3,759	1,384	5,143	73	..		
Madurai ..	Kakuganai ..	2,198	1,503	310	1,198	2,508	2,701	..	2,701	7	9		
	Ankusaagri (or Berikai) ..	14,648	16,838	940	3,878	15,588	20,716	4,399	25,115	2,439	..		
	Kavalpara ..	12,522	..	4,105	..	15,627	..	28,756	28,756	..	..		
Madurai ..	Punnattur Kovilagam ..	15,600	..	3,400	..	19,000	..	10,215	10,215	..	..		
	Total ..	577,654	7,57,264	147,520	8,01,328	759,184	17,10,551	3,02,798	20,13,289	68,388	81,536	1,19,573	

* This includes the figure relating to Tirumalaivadi mitta.

II-B.—Statement showing the settled demand of the Estates under the management of the Court of Wards for fasli 1307 (1897-98)—cont.

APPENDIX C.]

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[STATEMENT No. II-B.

Districts.		Estates.	Miscellaneous—cont.		Total of columns 10 and 15.	Deduct remission.	Net revenue.	Net demand for fasli 1306.	Difference.	Explanation for large variations.
			Other items.	Total.						
			14	15	16	17	18	19	20	
Madura	..	Saptūr ..	RS. 12,171	16,215	RS. 55,940	988	RS. 54,952	RS. 57,744	2,792	Owing to want of timely rains.
	..	Mambari ..	369	559	6,298	622	5,676	5,444	232	Due to want of timely rains.
	..	Palayampatti ..	1,574	3,180	58,467	..	58,467	62,806	4,339	Due to the increased rate of the market price of grain.
	..	Sivaganga ..	..	150	3,548	..	3,548	2,859	689	Due mainly to the permanent acquisition of certain villages previously held on usufructuary mortgage, the income from which was included in statement V-A.
	..	Anavaradam Pillai's Estate ..	..	..	..	..	..	..	..	Due to increase in the extent of holdings.
Tinnevely	..	Ettiayapuram ..	78,297	94,726	3,85,176	4,083	3,81,093	3,76,040	4,453	Due partly to favourable season and partly to increase under certain miscellaneous items.
	..	Do. Gandamanayakkanūr ..	4,750	6,629	62,436	1,092	61,344	57,228	4,116	Due mainly to the inclusion in this fasli of the value of grain demand.
Coimbatore	..	Sivagiri ..	80,155	90,707	1,55,938	26	1,55,912	1,53,457	2,445	Due to increase under renewal fees.
	..	Sivasamudram ..	4,746	5,572	19,947	..	19,947	13,703	6,244	Due apparently to unfavourable season.
Salem	..	Shulagiri ..	3,018	7,838	24,596	1,027	23,569	23,316	253	
	..	Kayakota ..	1,082	1,388	6,481	73	6,408	5,666	742	
Malabar	..	Kakuganai ..	2,044	2,145	4,846	42	4,804	4,636	168	
	..	Ankusaagri (or Berikai) ..	3,417	6,843	81,958	2,123	29,835	28,924	911	
	..	Kavalpara ..	9,172	9,172	37,928	..	37,928	36,004	7,924	
	..	Punnattur Kovilagam ..	1,260	1,260	11,475	..	11,475	13,561	2,076	
		Total ..	3,59,918	6,29,415	26,42,704	19,134	26,23,570	26,18,601	4,969	

Madura, newly taken - 1913/14

Net p. 26918

Net p. 26918

Net p. 26918

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APPENDIX C.

II-B.—STATEMENT showing the settled demand of the Estates under the management of the Court of Wards for fasli 1307 (1897-98).

STATEMENT SHOWING THE SETTLED DEMAND OF THE ESTATES UNDER THE MANAGEMENT OF THE COURT OF WARDS FOR 1897 (1897-98).													
Districts.		Estates.		Land Revenue.						Miscellaneous.			
1	2	Dry.		Wet.		Total.		Other items.	Total.	Jodi or quit-rent on inams.	Land-cess.	Water-rate and second-crop assessment.	
		Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.						
													3
Tamil Nadu	Pondicherry	Parlakimedi	ACS. 3,200	RS. 3,611	ACS. 4,485	RS. 20,983	ACS. 7,685	RS. 24,694	RS. 7,875	RS. 32,469	RS. 1,174	RS. 2,440	RS. 2,440
		Bodogodo	244	488	362	624	600	1,112	19,295	20,407	2,096	2,026	2,026
		Sevugoda	..	..	..	..	..	..	22,356	22,356	2,697	1,496	1,496
		Nandigam	..	..	..	..	..	..	16,988	16,988	206	686	686
		Chidikada	..	..	..	..	..	..	6,804	6,804	104	226	226
		Chirupalle	..	..	..	..	..	..	59,894	59,894	7,549	2,991	2,991
		Kurupam	..	..	..	..	..	..	98,335	98,335	10,225	6,254	6,254
		Salaru	..	..	..	..	..	..	11,130	11,130	2,182	526	526
		Pedda Merangi	..	..	..	..	..	..	81,842	81,842	4,492	2,941	2,941
		Kasimkotta	..	..	..	..	..	..	4,400	4,400	410	154	154
Tamil Nadu	Madras	Mamdivada	..	..	..	..	..	..	10,248	10,248	16,998	351	351
		Tangellamudi	..	..	..	..	..	..	6,88,149	6,88,149	..	33,590	1,00,444
		Pithapuram	..	..	..	..	..	..	87,789	87,789	..	..	..
		Telaprole	..	..	..	..	..	..	1,235	1,235	..	..	..
		Mungala	..	..	..	..	..	..	501	501	..	..	..
		V. U. Ayyanna's Estate	..	..	..	..	..	..	..	..	..	..	..
		Agali Basappa's do.	..	..	..	..	..	..	..	..	..	..	..
		Timmajiammal's do.	..	..	..	..	..	..	..	..	..	..	..
		Tumba	..	..	..	..	..	..	..	..	..	..	..
		Palayavanam	..	..	..	..	..	..	..	..	..	..	..
Tamil Nadu	Madras	Edamahal	..	..	..	..	..	..	..	..	..	..	..
		Karuvallakurani	..	..	..	..	..	..	..	..	..	..	..
		Sithamalle	..	..	..	..	..	..	..	..	..	..	..
		Marudandanallur	..	..	..	..	..	..	..	..	..	..	..
		T. Chokkappa Mudaliyar's Estate.	..	..	..	..	..	..	..	..	..	..	..
		Marungapuri	..	..	..	..	..	..	..	..	..	..	..
		B. Chokkalingam Pillai's Estate.	..	..	..	..	..	..	..	..	..	..	..
		Minakshi Ayal's estate	..	..	..	..	..	..	..	..	..	..	..
		..	..	..	..	..	..	..	..	..	..	..	..
		..	..	..	..	..	..	..	..	..	..	..	..

This figure excludes the extent of leased lands.

The extent of actual cultivation alone is shown in this statement.

Total 12,590,909

288,179 16,370 232,199 13,45,897 58,950

60731 15681

II-B.—Statement showing the settled demand of the Estates under the management of the Court of Wards for fasli 1307 (1897-98)—cont.

Districts.	Estates.	Miscellaneous—cont.				Total of columns 10 and 15.	Deduct remission.	Net revenue.	Net demand for fasli 1306.	Difference.	Explanation for large variations.	
		Other items.		Total.	14							15
		RS.	RS.									
Panjám ..	Parlakimedi ..	..	..	..	42,533	..	..	42,533	36,496	6,037	Due to favorable season.	
	Bodogodo ..	6,450	10,064	..	32,511	..	..	32,511	30,692	1,819	Do.	
	Sevugada ..	7,982	12,104	..	25,918	..	..	25,918	24,905	2,013	Do.	
	Nandigam ..	369	4,562	..	25,744	..	..	25,744	23,305	2,349	The increase not satisfactorily explained.	
	Chidikada ..	7,864	8,756	..	7,491	..	..	7,491	7,335	153	Due to relinquishment of certain lands in consequence of bad season in fasli 1306.	
	Chirupalle ..	333	687	..	88,194	..	..	88,194	90,314	2,120	Due to the sale of eleven villages for liquidation of debts.	
Tinnagapatam ..	Kurupam ..	17,760	28,300	..	1,15,351	..	..	1,15,351	1,21,332	5,981	Due to the imposition of full assessment on lands held by relatives and others on nominal rent.	
	Salaru ..	4,937	21,416	..	13,874	118	..	13,756	13,889	133	Due to the inclusion of the land-cess of two faslis recovered from mortgagees.	
	Pedda Merangi ..	36	2,744	..	90,079	..	..	90,079	87,850	2,229	Increase due mainly to fluctuation in the value of grain.	
Coimbatore ..	Kasimkotta ..	804	8,237	..	4,984	..	..	4,984	4,964	20	Due to fluctuation in the value of grain and to better return from the <i>ammi</i> lands.	
	Mamdivada ..	20	584	..	11,668	..	..	11,668	11,725	57	Due to fluctuation in the price of grain.	
	Tangalamudi ..	1,069	1,420	..	9,81,804	..	..	9,81,804	10,27,388	45,584	Due to the grant of season remission on account of failure of rain.	
Idavari ..	Pithapuram ..	61,996	2,13,028	..	1,08,277	512	..	1,07,765	96,454	11,311	Due to the favourable character of the season.	
	Telaprole ..	14,747	28,237	..	53,016	2,388	..	50,628	42,594	8,034	Do.	
	Munagala ..	7,171	11,133	..	1,095	..	..	1,095	1,040	55	Do.	
Salem ..	V. U. Ayyanna's Estate ..	..	..	..	3,170	..	..	3,170	2,873	297	Due to very low bids obtained in leasing certain lands the previous lessees of which had incurred heavy losses.	
	Agali Basappa's do. ..	..	..	..	6,539	..	..	6,539	6,103	436	Due to the favourable character of the season.	
	Timmajiannal's do. ..	988	1,508	..	5,949	1,176	..	4,773	5,206	433	Do.	
Malabellary ..	Tumba ..	2,256	3,491	..	6,690	..	..	6,690	5,955	735	Due to the inclusion of the land-cess of two faslis recovered from mortgagees.	
	Palayavanam ..	3,956	4,929	..	16,870	..	..	16,870	15,217	1,653	Increase due mainly to fluctuation in the value of grain.	
	Edamahal ..	67	332	..	2,664	..	..	2,664	2,511	153	Due to fluctuation in the value of grain and to better return from the <i>ammi</i> lands.	
North Arcot ..	Karuvakkaraí ..	113	113	..	3,958	..	..	3,958	3,500	458	Due to fluctuation in the price of grain.	
	Sithamali ..	295	295	..	14,309	..	..	14,309	12,415	1,894	Due to the grant of season remission on account of failure of rain.	
	Marudandanallur ..	483	483	..	13,910	..	..	13,910	12,369	1,541	Due to the grant of season remission on account of failure of rain.	
Tanjore ..	T. Chokkappa Mudaliyar's Estate ..	20	20	..	78,332	4,527	..	73,805	74,810	1,005	Due to the grant of season remission on account of failure of rain.	
	Marungapuri ..	17,955	20,491	..	18,105	..	..	18,105	17,795	310	Due to the grant of season remission on account of failure of rain.	
	B. Chokkalingam Pillai's Estate ..	36	36	..	3,635	..	..	3,298	3,483	185	Due to the grant of season remission on account of failure of rain.	
inopoly ..	Minakshi Ayal's Estate ..	6	110	..	..	..	..	..	..	..	Due to the grant of season remission on account of failure of rain.	

Includes the figures relating to the Uppada village.

383081 177760 9058

1027388 1026841

06 2547

26704 26718 26718

APPENDIX D.

No. III.—STATEMENT showing the Demand, Collection and Balance of the Estates under the Court of Wards for fasli 1307 (1897-98).

Districts.	Estates.	Demand.	Collection.	Amount written off.	Balance at the end of fasli.	Subsequent collections and remissions.	Amount since recommended to be written off.	Net recoverable balance on the date of the Collector's report.	Percentage of column 9 to column 3.
1	2	3	4	5	6	7	8	9	10
<i>Current.</i>									
Ganjam ..	Parlakimedi ..	RS. 42,533	39,945	..	2,588	660	..	1,922	4.6
	Bodogodo ..	32,511	31,686	..	825	442	..	383	1.2
	Nandigam ..	26,918	24,366	..	2,553	300	..	2,253	8.4
	Chidibada ..	25,744	23,559	..	2,185	1,391	..	794	3.1
	Chipurupalle ..	7,491	7,322	..	169	35	..	134	1.8
	Kurupam ..	88,194	62,576	..	25,618	378	..	25,240	28.6
	Solara ..	1,15,351	86,581	..	28,770	1,070	..	27,700	24.0
	Podda Merangi ..	13,756	13,295	..	461	337	..	214	1.5
	Kasinkota ..	90,079	52,452	..	37,627	3,349	..	34,278	38.0
	Manidivada ..	11,668	9,918	..	1,750	572	..	1,178	10.1
	Pithapuram ..	9,81,804	8,54,556	..	1,27,248	23,462	..	1,03,786	10.6
	Talaprole ..	1,07,765	1,05,493	..	2,272	142	..	686	0.6
	Managala ..	50,628	48,533	..	2,095	210	..	1,885	3.3
	V. U. Ayyanna's Estate ..	941,175	879	..	62	..	..	62	6.6
	Agali Basappa's do. ..	3,035	3,035	..	..	..	..	..	..
	Timmajamma's do. ..	5,947	5,931	..	116	105	..	11	0.2
	Tumba ..	4,782	3,220	..	1,562	540	..	1,022	21.4
	Palayavanam ..	8,086	6,687	..	1,399	295	..	1,104	13.6
	Edamanal ..	16,870	16,467	..	403	188	..	265	1.6
	Karuvakurai ..	2,664	2,420	..	244	125	..	119	4.5
	Sithamali ..	3,958	3,814	..	144	121	..	23	0.6
	Marudandanallur ..	14,309	7,457	..	6,852	6,084	..	764	5.3
	T. Chokkappa Mudaliyar's Estate ..	13,910	13,031	..	879	270	..	609	3.7
	Marungapur ..	73,805	31,730	..	42,075	14,798	..	27,277	23.4
	B. Chokkalingam Pillai's Estate ..	18,105	10,615	..	7,490	4,366	..	3,124	12.6
	Minkshi Ayai's Estate ..	3,298	2,506	..	821	566	..	255	7.1
	Saptar ..	54,952	46,721	..	8,231	6,040	..	2,191	3.9
	Mamburai ..	5,676	2,954	..	2,722	1,166	..	1,556	27.6
	Palayampatti ..	58,467	39,145	..	19,322	9,963	..	9,359	16.0
	Sivaganga ..	..	..	..	..	..	..	..	..
	Anavaram Pillai's Estate ..	3,548	3,451	..	97	..	..	97	2.7
	Ettyapuram ..	3,81,053	3,08,845	..	72,248	36,167	..	36,081	9.4
	Do. (Gandamanyakkannur division).	61,344	46,314	..	15,030	13,306	..	1,724	2.8
	Sivagiri ..	1,66,912	1,17,500	..	38,412	24,472	..	13,940	8.9
	Sivasundram ..	19,947	19,339	..	608	254	..	354	..
	Shulagiri ..	23,569	22,560	..	1,009	359	..	650	2.7
	Ravakota ..	6,408	6,289	..	119	85	..	34	0.5
	Kakangurai ..	4,804	4,804	..	..	..	..	..	..
	Ankushgiri (or Berikal) ..	29,835	27,290	..	2,545	449	..	1,893	6.3
	Kavalpara ..	37,928	34,582	..	3,346	6	..	3,340	8.8
	Punnatur Kovilagam ..	11,475	3,070	..	8,405	368	..	8,037	70.0
	Total ..	26,24,194	21,54,598	..	4,68,591	1,63,397	..	3,04,098	11.6

* This figure includes the value of the grain demand which has been erroneously excluded from statement II-B. † This figure excludes the interest on Government Promissory notes, &c.

* This figure includes Rs. 9 being the value of stamp affixed to sale applications and subsequently recovered from the parties. † This figure includes certain items which are not strictly "land revenue," and are therefore excluded from statement II-B.

No. III.—Statement showing the Demand, Collection and Balance of the Estates under the management of the Court of Wards for fasli 1307 (1897-98)—cont.

Districts.	Estates.	Demand.	Collection.	Amount written off.	Balance at the end of the fasli.	Subsequent collections and remissions.	Amount since recommended to be written off.	Net recoverable balance on the date of the Collector's report.	Percentage of column 9 to column 3.
1	2	3	4	5	6	7	8	9	10
<i>Arrears.</i>									
Ganjam ..	Parlakimedi ..	RS. 9,428	6,130	..	3,298	..	..	1,326	14.1
	Bodogodo ..	(a) 5,166	2,794	..	2,372	..	..	2,368	45.8
	Nandigam ..	10,077	10,014	..	63	..	..	..	..
	Chidibada ..	1,706	1,654	..	52	..	..	..	..
	Chipurupalle ..	(b) 1,14,824	17,311	..	79,151	101	..	79,050	68.8
	Kurupam ..	(c) 7,786	16,544	..	61,224	633	..	60,591	77.9
	Solara ..	(d) 7,080	5,314	..	1,766	583	..	1,183	11.0
	Podda Merangi ..	(e) 68,066	35,430	..	31,372	2,704	..	28,668	42.1
	Kasinkota ..	4,362	1,932	..	2,430	822	..	1,608	45.3
	Manidivada ..	(f) 1,760	1,394	..	326	..	..	..	..
	Tangellamudi ..	(g) 13,70,956	1,48,300	..	12,22,656	5,383	..	271,728	19.8
	Pithapuram ..	(h) 1,70,431	54,378	..	1,05,800	4,107	..	81,348	47.7
	Talaprole ..	(i) 9,419	2,766	..	6,473	13	..	6,460	68.6
	Munigala ..	(j) 7	..	..	..	..	..	..	..
	V. U. Ayyanna's Estate ..	168	..	..	..	..	..	..	..
	Agali Basappa's do. ..	111	..	..	..	..	..	..	..
	Tumba ..	2,496	1,130	..	1,366	..	..	1,112	44.5
	Palayavanam ..	(k) 2,038	1,566	..	472	22	..	450	22.1
	Edamanal ..	10,985	6,656	..	3,329	11	..	3,318	33.6
	Karuvakurai ..	53	..	..	..	..	..	..	..
	Sithamali ..	178	..	..	..	..	..	..	..
	Marudandanallur ..	(l) 3,698	2,834	..	864	..	..	830	20.8
	T. Chokkappa Mudaliyar's Estate ..	12,599	7,849	..	4,750	715	..	1,501	6.6
	Marungapur ..	(m) 41,241	38,810	..	2,431	634	..	16,962	3.6
	B. Chokkalingam Pillai's Estate ..	23,338	4,111	..	17,596	..	..	..	72.7
	Minakshi Ayai's estate ..	983	..	..	928	33	..	895	15.8
	Saptar ..	5,660	4,391	..	222	..	..	177	7.3
	Mamburai ..	2,406	2,184	..	222	..	..	11,078	24.7
	Palayampatti ..	47,184	..	..	..	..	..	..	..
	Sivaganga ..	..	..	..	..	..	..	..	..
	Anavaram Pillai's Estate ..	241	..	..	..	..	..	..	..
	Ettyapuram ..	(n) 1,73,361	44,237	..	1,13,152	13,012	..	88,688	51.2
	Do. (Gandamanyakkannur division).	26,144	26,750	..	394	..	..	369	0.1
	Sivagiri ..	96,720	32,777	..	63,943	169	..	63,374	65.8
	Sivasundram ..	(o) 8,545	3,248	..	5,297	..	..	108	1.3
	Shulagiri ..	1,816	1,664	..	152	..	..	152	8.4
	Ravakota ..	69	..	..	..	..	..	..	..
	Kakangurai ..	447	..	..	..	..	..	..	..
	Ankushgiri (or Berikal) ..	(p) 8,176	1,244	..	1,128	72	..	1,124	35.4
	Kavalpara ..	2,750	2,088	..	662	4	..	658	23.9
	Punnatur Kovilagam ..	24,385	4,033	..	20,352	749	..	19,603	80.4
	Total ..	23,40,483	5,24,449	..	56,511	30,443	..	7,46,119	31.9

(a) Due to the revision of land-cess and to the inclusion in the previous fasli of excess collection as regular collections.

(b) Due to the adoption of revised figures.

(c) Not explained.

(d) This is made up of Rs. 7,27,541 and of Rs. 2,18,004 which in the Demand Collection and Balance statement for the quarter ending 30th September 1898 have been classified respectively as "irrecoverable" and "adjustable towards the *majaras* payable from the estate."

(d) This figure includes certain items newly brought to account.

(e) This is the correct figure.

(f) Rupees 79 being arrear rents covered by bonds have been erroneously excluded from this statement.

(g) This figure includes certain items newly brought to account.

APPENDIX D-2.]

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[STATEMENT No. III.]

APPENDIX D-2.]

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[STATEMENT No. III.]

APPENDIX E.

No. IV.—Financial statement of Receipts and Charges of the several Estates under the management of the Court of Wards for fasli 1307 (1897-98).

APPENDIX E.]

28

[STATEMENT No. IV.]

Districts.	Estates.	Amount to the credit of the estate at the beginning of fasli 1307.				Balance to the credit of the estate at the close of fasli 1307.				Increase or decrease as compared with the opening balance.	Percentage of establishment charges and Government commission to normal receipts.			
		Government securities.	Cash.	Value of grain.	Total.	Total cash receipts.	Total of columns 7 and 8.	Total charges.	Government securities.			Cash.	Value of grain.	Total.
1-	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Ganjām	Parlakimedi	33,77,900	61,537	..	34,39,437	54,204	1,15,741	83,275	16,14,300	32,466	..	16,46,766	17,92,671	5-0
	Bodogodo	48,800	1,510	1,000	51,310	49,055	50,565	43,445	48,800	7,120	1,986	57,906	57,906	18-0
	Nandigam	..	2,289	..	2,289	61,692	63,981	39,827	..	24,154	..	24,154	24,154	9-2
	Chidrikada	..	5,355	..	5,355	37,255	42,610	2,663	32,400	18,082	..	50,482	50,482	0-1
Vizagapatam	Chipurupalle	31,900	735	..	32,635	36,891	42,246	2,663	32,400	18,082	..	50,482	50,482	8-8
	Kurupam	1,29,200	3,136	..	1,32,336	1,17,839	1,20,975	9,198	1,11,600	11,223	..	1,22,823	1,22,823	9-6
	Salora	..	9,194	..	9,194	1,12,636	1,21,830	82,116	..	39,714	..	39,714	39,714	18-2
	Pedda Merangi	..	970	..	970	23,762	24,722	2,336	..	8,866	..	3,714	3,714	10-2
Gdāvari	Mamidiyada	1,09,600	12,144	..	1,21,744	1,01,209	1,13,353	86,117	1,14,600	28,236	..	1,42,836	1,42,836	11-7
	Tangallamōdi	28,300	43,239	..	71,539	6,292	6,738	6,932	..	806	..	806	806	9-3
	Pithapuram	3,59,200	3,33,612	..	6,927,224	12,592	55,831	20,607	28,300	85,224	..	63,594	63,594	18-7
	Telaprole	..	64,530	..	64,530	10,43,378	13,76,990	7,85,186	..	5,91,804	..	5,91,804	5,91,804	10-4
Dellary	Munagala	13,200	766	..	13,966	51,311	78,102	49,088	3,65,000	1,52,052	..	9,17,052	9,32,260	12-4
	V. U. Ayyanna's Estate	39,800	2,316	..	42,116	6,274	8,590	1,946	..	29,014	..	29,014	29,014	14-5
	Agali Basappa's do.	..	19,884	..	19,884	6,491	26,375	19,946	40,400	5,566	..	45,966	45,966	19-0
	Timmasimma's do.	..	399	..	399	4,410	4,809	4,184	16,700	6,739	..	23,439	23,439	8-0
North Arcot	Tumba	..	224	..	224	10,332	10,108	7,438	..	623	..	623	623	11-5
	Palayavanam	..	6,339	..	6,339	27,107	33,446	16,239	..	2,670	..	2,670	2,670	19-4
	Edamallu	..	481	..	481	8,339	8,820	3,540	..	17,207	..	17,207	17,207	8-2
	Karuvakurai	6,300	3,000	..	9,300	5,205	5,686	3,540	6,400	2,146	..	29,568	29,568	16-9
Tanjore	Sithumali	60,100	1,652	..	61,752	8,073	11,073	6,106	61,000	4,967	..	10,538	10,538	15-7
	Marudandanallur	13,500	1,629	..	15,129	15,343	18,046	14,021	13,700	654	..	14,354	14,354	14-6
	T. Chokkappa Mudaliyar's Estate	32,600	12,182	..	44,782	29,576	31,239	27,240	33,200	3,999	..	37,199	37,199	15-6
	Marungapur	21,300	3,162	..	24,462	22,565	24,777	17,539	21,600	2,638	..	24,238	24,238	8-2
Trichinopoly	B. Chokkalingam Pillai's Estate	2,100	10,944	..	13,044	18,046	21,208	17,676	1,100	1,250	..	2,350	2,350	15-2
	Minkshi Ayal's Estate	1,56,700	11,356	..	1,68,056	98,420	1,09,776	81,021	23,400	28,755	15,961	68,116	68,116	4-3
	Saptor	..	1,809	..	1,809	1,809	1,809	1,809	..	2,823	..	2,823	2,823	12-3
	Mambarai	..	7,050	..	7,050	1,809	6,138	6,947	..	2,193	..	2,193	2,193	14-1
Madara	Palayampatti	..	28,312	..	28,312	86,775	93,555	69,662	..	..	..	..	..	..
	Sivaganga	..	..	..	..	..	..	..	..	..	..	..	..	..

* Includes the amount held on behalf of the second daughter of the late proprietor.

† Due apparently to the rounding of fractions.

‡ This is the correct figure.

§ Including Government promissory notes (Rs. 1,000) deposited as security by a lessee.

|| Includes the figure relating to the Uppada village.

33,391

14,699

No. IV.—Financial statement of Receipts and Charges of the several Estates under the management of the Court of Wards for fasli 1307 (1897-98)—cont.

Districts.	Estates.	Amount to the credit of the estate at the beginning of fasli 1307.					Total cash receipts.	Total of columns 7 and 8.	Total charges.	Balance to the credit of the estate at the close of fasli 1307.				Increase or decrease as compared with the opening balance.	Percentage of establishment charges and Government commission to normal receipts.
		Government securities.	Cash.	Value of grain.	Total.	Government securities.				Cash.	Value of grain.	Total.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	
Tinnevely	Anavaradam Pillai's Estate	..	503	..	503	3,468	3,971	3,149	..	822	..	822	319	3-7	
	Ethiyapuram	1,30,400	1,54,271	..	2,84,804	3,61,115	5,15,386	2,87,410	1,33,900	2,27,976	300	3,62,176	77,372	10-1	
	Do. (Gandamanayakanur portion)	..	16,259	..	16,259	75,280	91,539	22,056	..	69,483	..	69,483	53,224	5-8	
	Sivagiri	..	27,310	46,925	74,235	1,95,805	2,23,115	1,34,175	..	88,940	43,808	1,32,748	58,513	10-6	
	Sivasamudram	..	9,468	..	11,929	22,180	31,648	19,451	..	12,197	750	12,947	1,018	17-6	
	Shahgiri	..	9,517	..	9,517	25,286	34,803	27,520	..	7,283	..	7,283	2,234	19-6	
	Rayakota	..	4,483	..	4,483	6,358	10,841	5,416	..	5,425	..	5,425	942	18-0	
	Kakangur	11,200	5,574	..	16,774	7,748	13,322	10,470	14,200	2,862	..	17,052	278	13-4	
	Ankangur	..	3,220	..	3,980	28,581	32,561	31,026	..	1,535	..	1,535	2,445	17-8	
	Kavalpara	80,300	19,575	3,883	1,03,758	54,727	74,802	35,901	81,500	38,401	4,841	1,24,742	20,984	13-6	
Malabar	Punnattur Kovilgom	..	2,890	900	4,790	17,232	21,173	18,637	..	2,536	1,060	3,596	1,194	26-8	
	Total	46,52,400	9,04,154	1,11,521	56,68,075	30,62,563	39,66,717	24,03,834	27,75,500	15,62,883	1,04,755	44,43,168	12,24,907	11-6	

* This is the correct figure.

† This is the revised figure.

‡ Including promissory notes of the nominal value Rs. 3,500 received from the District Board.

§ The former figure was 9522.

APPENDIX E.]

29

[STATEMENT No. IV.]

APPENDIX F.

ENCLOSURE No. 1 to Statement No. IV showing particulars of Receipts of the several Estates under management during fasli 1307 (1897-98).

Districts.	Estates.	Receipts.							
		Land and miscellaneous revenue.	Interest on Government securities.	Debts recovered.	Sale-proceeds of grain.	Amount realized by the sale of property, such as houses, &c.	Amount borrowed.	Other items.	Total.
1	2	3	4	5	6	7	8	9	10
		RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjám	Parlakimedi	..	53,921	..	..	..	..	283	54,204
	Bodogodo	(a) 45,089	1,659	..	318	100	..	1,889	49,055
	Serugada	34,480	..	10,949	58	711	..	15,494	61,692
	Nandigam	(b) 2,086	..	..	..	678	..	17	2,764
Vizagapatam.	Chidikada	33,573	1,093	..	..	..	..	2,225	36,891
	Chipurupalle	8,870	..	..	..	..	..	230	9,100
	Kurupam	(c) 78,264	4,590	7,835	..	20,160	5,000	1,990	1,17,839
	Sálóru	(c) 1,02,978	..	7,318	..	..	..	2,340	1,12,636
Gódkavari	Pedda Merangi	18,519	..	..	..	..	5,000	233	23,752
	Kasimkóta	(c) 87,727	4,670	1,747	588	..	..	6,477	1,01,209
	Mamdivada	5,283	..	..	..	..	..	9	5,292
	Tangellamúdi	11,312	962	..	..	76	..	242	12,592
Kistna	Pitháparam	(d) 9,82,034	..	1,485	..	1,353	..	58,506	10,43,378
	Telaprole	1,59,871	12,361	3,081	..	..	..	10,486	1,85,799
Bellary	Munagala	(e) 48,786	..	..	..	..	..	2,625	51,311
	V. U. Ayyanna's Estate.	879	452	133	154	..	..	59	1,677
North Arcot.	Agali Basappa's do.	3,035	1,363	1,542	135	..	..	199	6,274
	Timmajiammal's do.	6,000	424	..	..	..	..	65	6,491
Tanjore	Tumba	(f) 4,401	..	..	..	..	..	9	4,410
	Palayavanam	(c) 6,287	..	548	906	1,304	..	1,287	10,332
	Edamanal	(a) 1,360	..	18	10,369	..	..	15,360	27,107
	Karavalakarai	(d) 378	216	..	3,069	..	..	1,542	5,205
Trichinopoly.	Sithamalli	(a) 485	2,059	1,895	3,553	37	..	44	8,073
	Marudandanallur	(d) 608	462	..	9,239	..	..	2,737	13,046
	T. Chokkappa Mudaliyar's Estate	(d) 4,158	..	16,425	72	..	..	8,921	29,576
	Marungápurí	(g) 70,546	1,119	..	..	..	..	830	72,595
Madura	B. Chokkalingam Pillai's estate	(h) 13,196	730	112	3,769	..	..	239	18,046
	Minakshi Ayal's Estate.	(h) 33,753	796	363	23,529	85,572	..	467	1,08,430
	Sáptúr	5,133	..	..	..	..	..	4,407	98,420
	Mambarai	(a) 34,433	..	1,637	39,706	8,839	..	..	5,138
Tinnevely	Palayampatti	..	..	..	..	..	..	2,110	86,775
	Sivaganga	..	..	..	..	..	..	..	..
	Anavaradam Pillai's Estate	3,451	..	..	..	..	..	17	3,468
	Ettiápuram	(c) 3,13,683	4,493	10,062	2,559	29	..	30,189	3,61,115
Coimbatore	Do. (Gandama-náyakkánur division).	(e) 71,932	..	..	132	3,128	..	88	75,280
	Sivagiri	(i) 91,671	..	..	1,01,238	1,405	..	1,491	1,95,805
	Sivasmudram	(h) 17,562	..	354	4,264	..	..	..	22,180
	Shulagiri	24,224	..	40	..	352	..	670	25,286
Salem	Rayakota	6,358	..	..	..	..	..	..	6,358
	Kakangarai	4,804	481	1,892	..	160	..	411	7,748
	Ankangagiri (or Berikai).	(g) 28,530	..	..	..	28	..	23	28,581
	Kavalpura	(a) 31,828	2,751	..	4,752	699	..	14,697	54,727
Malabar	Punnatur Kovilagam.	(a) 6,043	..	286	900	55	1,000	8,999	17,283
	Total ..	24,07,110	94,675	51,347	2,25,763	74,761	11,000	1,97,907	26,62,563

Explanation for variations between column 3 of this statement and column 4 of statement III (arrears and current):—

- (a) This figure excludes the value of grain collections.
 (b) This figure presumably excludes the value of grain collections.
 (c) This figure is exclusive of Rs. 22,279 collected during the late proprietor's time.
 (d) Difference not explained.
 (e) This figure excludes receipts on account of endowed institutions and rent on buildings.
 (f) This figure excludes certain miscellaneous items which are shown in column 9.
 (g) This figure excludes the amount recovered on account of the value of stamps affixed to sale applications.
 (h) Due to the adjustment of excess and advance collections.
 (i) This figure excludes the value of grain and includes the amount collected in the previous fasli and brought to account in the fasli under report.
 * Includes Rs. 55,351 being the sale-proceeds of Government promissory notes as detailed below:—

Estates.	Nominal value of promissory notes.	Amount realized.
Kurupam	19,600	19,810
Sáptúr	36,000	35,541
Total ..	55,600	55,351

ENCLOSURE No. 2 to statement No. IV showing the particulars of charges of the several estates under management during fasli 1307 (1897-98).

Districts.	Estates.	Charges.											
		Establishment for management and contingencies.	Public works expenditure.	Government demand.		Government commission for management.	Total management, works and Government demand.	Maintenance and education of the wards.	Allowances to the other members of the family.	Repayment of debts.	Invested in Government securities.	Other miscellaneous disbursements.	Total charges.
				Peishbashi.	Assessment and land-cess.								
1	2	3	4	5	6	7	8	9	10	11	12	13	14
Ganjám	Parlakimedi	1,402	6,919	4,004	5,299	1,348	2,750	..	1,558	..	55,967	24,558	83,275
	Bodogodo	7,571	2,063	4,950	4,165	1,251	26,044	2,985	611	8,494	..	13,858	43,445
	Sérugada	3,859	..	2,348	33	756	15,793	2,932	250	..	..	11,997	39,827
	Nandigam	..	..	2,288	1,827	873	13,014	900	260	..	..	19	2,653
Vizagapatam	Cháikáda	2,381	2,368	5,645	1,827	873	13,014	7,280	900	..	495	2,475	24,164
	Chipurupalle	649	15	5,872	438	226	7,200	1,442	..	..	..	556	9,198
	Kurupám	13,243	12,767	23,450	7,017	2,174	58,651	15,932	3,542	8,000	1,979	21,648	1,09,752
	Sáfru	8,251	513	32,328	9,331	2,546	52,969	2,275	91	16,073	..	10,708	82,115
Gódkavari	Pedda Merangi	1,737	25	5,730	1,063	466	9,021	2,892	197	6,484	..	2,742	21,336
	Kasimkóta	8,672	11,201	38,441	4,105	2,350	64,769	4,691	197	..	4,936	10,721	86,117
	Mamdiváda	..	175	1,793	221	132	2,682	1,789	..	1,000	..	6,832	20,607
	Tangellamidi	1,807	72	1,830	2,797	311	6,817	..	..	7,228	..	6,562	20,607
Kistna	Pithapuram	65,129	49,813	2,65,154	1,95,181	23,198	5,98,475	26,497	69,888	..	5,724	90,326	7,85,186
	Telaprole	..	16,223	16,294	6,622	4,782	61,181	2,836	2,683	..	..	20,729	98,277
	Munagala	6,015	10,522	4,572	3,508	1,255	25,872	2,896	300	4,979	..	15,101	49,088
	V. U. Ayyanna's Estate	266	..	..	430	38	734	288	60	..	198	666	1,946
Bellary	Agali Basappa's do.	587	..	..	984	114	1,366	524	48	..	594	462	2,994
	Timmajiammal's do.	..	..	..	278	161	1,026	1,801	48	..	16,417	702	19,946
	Tumba	746	..	1,783	377	110	3,016	720	132	..	..	316	4,184
	Palayavanam	404	..	3,511	4910	187	5,012	310	354	..	..	1,762	7,438
North Arcot	Edamanal	1,668	646	..	5,410	325	6,049	1,496	30	..	..	6,664	16,239
	Karavalakarai	501	..	..	997	96	1,594	225	208	..	99	1,414	3,540
	Sithamalli	778	..	..	1,410	210	2,388	1,045	..	..	891	1,772	6,106
	Marudandanallur	1,266	948	..	5,661	353	8,228	705	563	..	158	4,327	14,021
Tanjore	T. Chokkappa Mudaliyar's Estate.	1,210	367	..	6,260	508	6,345	473	78	3,953	..	14,331	27,240
	Marungápurí	9,393	6,598	19,551	4,121	1,798	41,391	5,743	2,396	..	593	8,216	58,359
	B. Chokkalingam Pillai's Estate.	2,261	957	..	8,052	439	11,709	1,488	720	..	297	3,362	17,576
	Minakshi Ayal's Estate	109	64	..	1,739	43	2,605	430	..	10,000	..	3,839	13,774
Madura	Sáptúr	10,672	8,586	7,510	2,633	1,460	38,811	8,062	8,746	..	..	38,402	81,021
	Mambarai	502	..	1,500	331	125	2,458	1,190	..	..	..	976	4,624
	Palayampatti	9,946	2,234	9,625	7,615	2,314	31,734	645	3,900	24,995	..	8,388	69,662
	Sivaganga	..	..	..	..	..	..	..	..	..	..	..	..

[illegible]

* For this sum, Government promissory notes of the nominal value of Rs. 94,000 were purchased as detailed below :—
 Parlakimedi, Rs. 56,930; Chidkada, Rs. 500; Kurupán, Rs. 2,000; Kasinkota, Rs. 5,000; Telaprole, Rs. 5,800; Annam's estate, Rs. 18,700; Karavalakarni, Rs. 100; Sithanalli, Rs. 900; Marudandhallur, Rs. 100; Marugapur, Rs. 1,200.

APPENDIX H.

ENCLOSURE A to Statement No. IV showing the Expenditure incurred on public works in the several estates under the management for fasli 1307 (1897-98).

[illegible]

N.B.—The figures in column 4 of enclosure 2 to statement IV represent the amount disbursed from the treasury, while the figures in column 9 of this statement represent the cash.

Districts.	Estates.	Irrigation works.				Buildings.		Communica- tions.	Establishments.	Total expenditure.	Allotment in the budget.	Percentage of expendi- ture to allotment.
		New works.		Repairs.		New works.	Repairs.					
		3	4	6	6							
1	2							7	8	9	10	11
Coimbatore	Sivasamudram	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	Shilagiri	..	391	1,092	267	..	..	61	..	1,311	10,892	16.6
	Nayakōta	..	570	230	693	..	15	1,847	..	3,365	4,296	78.1
Salem	Kankarai	..	..	..	..	..	..	..	..	..	..	..
	Ankusaagri (Berikai)	..	310	..	..	..	..	..	..	..	..	..
	Kavalpara	..	755	..	1,311	..	..	..	..	310	350	88.6
Malabar	Purnattur Kovilagam	..	..	1,366	1,461	..	..	23	..	2,066	2,405	85.9
		..	..	280	314	..	..	..	..	2,850	26,194	1.9
	Total	9,544	1,15,100	15,334	37,605	12,693	22,543			2,13,319	3,68,770	45.3
												57.9

N.B.—The figures in column 4 of enclosure 2 to statement IV represent the amount disbursed from the treasury, while the figures in column 9 of this statement represent the cash.

No. V A.—STATEMENT showing the debts, other than arrears of rent covered by bonds, due to the estates under the management of the Court of Wards for fasli 1307 (1897-98).

Districts.	2		3		4		5		6		7		8		9		Total.	Remainder due at the end of the fiscal.
1	2		3		4		5		6		7		8		9			
			Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.			
Ganjam	..	..	865	Parlakimedi	..	..	..	..	..	..	..	..	..	..	..	..	11	
	..	..	1,66,172	Bodogodo	..	..	..	..	23,287	..	1,89,459	..	10,949	..	..	..	10,949	
	..	..	68,419	Nandigam	..	..	..	..	..	..	68,419	..	..	..	..	..	..	1,78,510
	..	..	..	Chidikada	..	..	..	..	..	..	..	..	..	..	..	..	..	68,419
	..	..	..	Chinrupalle	..	..	..	..	..	..	..	..	..	..	..	..	..	5,155
	..	..	..	Kurupam	..	..	..	..	..	..	..	..	..	..	..	..	..	5,155
	..	..	..	Safra	..	..	..	..	1,297	..	98,979	..	7,835	..	..	..	..	86,827
	..	..	..	Petta Merangi	..	..	..	..	840	..	23,590	..	7,318	..	..	..	..	16,272
	..	..	..	Kasimkōta	..	..	..	..	9,915	..	2,33,291	..	..	..	..	..	..	2,33,291
	..	..	..	Mamdivada	..	..	..	..	34	..	22,062	..	1,747	..	..	..	..	5,684
	..	..	..	Tangellamudi	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	..	..	..	Pithapuram	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	..	..	..	Telaprole	..	..	..	..	2,303	..	98,419	..	1,540	..	..	..	..	89,933
	..	..	..	Mungala	..	..	..	..	790	..	46,173	..	3,081	..	..	..	..	43,060
	..	..	..	V. U. Ayyanna's Estate	..	..	..	..	..	..	38,929	..	..	..	..	..	..	38,929
	..	..	..	Agali Basappa's do.	..	..	..	..	..	..	3,499	..	133	..	..	..	..	3,366
	..	..	..	Timmajiammal's do.	..	..	..	..	105	..	6,391	..	1,542	..	..	..	..	4,849
	..	..	..	Tumba	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	..	..	..	Palayavanam	..	..	..	..	..	..	2,834	..	548	..	..	..	..	1,309
	..	..	..	Edamnal	..	..	..	..	682	..	386	..	18	..	..	..	..	368
	..	..	..	Karvadakarai	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	..	..	..	Sithanalli	..	..	..	..	..	..	12,354	..	2,382	..	..	..	..	9,842
	..	..	..	Marudandanallur	..	..	..	..	860	..	2,654	..	..	..	..	..	..	2,654
	..	..	..	T. Chokkappa Mudaliyar's Estate	..	..	..	..	..	..	2,654	..	1,046	..	..	..	..	3,013
	..	..	..	Marungupuri	..	..	..	..	356	..	4,059	..	..	..	..	..	..	..
	..	..	..	B. Chokkalingam Pillai's Estate	..	..	..	..	135	..	10,289	..	112	..	..	..	..	10,019
	..	..	..	Minakshi Ayal's Estate	..	..	..	..	..	..	600	..	..	..	..	..	..	600
	..	..	..	Saptur	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	..	..	..	Manbarai	..	..	..	..	58	..	6,891	..	863	..	..	..	..	6,528
	..	..	..	Palayampatti	..	..	..	..	940	..	8,135	..	..	..	..	..	..	8,135
	..	..	..	Sivaganga	..	..	..	..	13,813	..	1,20,086	..	1,687	..	..	..	..	1,18,399
	..	..	..	Anavaradam Pillai's Estate	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	..	..	..	Ettyapuram	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	..	..	..	Proper	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	..	..	..	(Gandamanyakkur)	..	..	..	..	4,659	..	1,25,838	..	13,562	..	..	..	..	94,520
	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
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(a) This is the revised figure

(a) This is the revised figure

(a) This is the revised figure
(b) This is the correct figure.
(c) Difference of Rs. 1 is apparently due to rounding of fraction.
(d) Difference due to transfer of Rs. 144 to statement II.

• Includes interest on takkavi advances and costs awarded in the execution of a decree.

• Includes interest on takkavi advances and costs awarded in the execution of a decree.
 † Includes advances recovered.
 ‡ Includes Rs. 3,500 paid by the District Board, Tinnevely, in the shape of Government Promissory notes.

No. V-A.—Statement showing the debts, other than arrears of the management of the Court of Wards

APPENDIX I.]

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[STATEMENT No. V-A.

Districts.	Estates.	Debts as per last year's account.	Debts newly contracted.	Debts brought to account during the year.	Interest accruing during the year.	Total.	Debts collected.	Debts written off.	Total.	Remainder due at the end of the fiscal.
1	2	3	4	5	6	7	8	9	10	11
Coinbatore ..	Sivasamudram ..	RS. 4,828	RS. ..	RS. 1,165	RS. 191	RS. 6,174	RS. 354	RS. 354	RS. 354	RS. 5,820
Salem ..	Shulagiri ..	40	..	..	..	40	40	..	40	..
Malabar ..	Ravakota ..	7,635	..	..	293	7,928	1,892	50	1,942	6,986
	Kakungur ..	..	..	..	..	..	..	..	..	..
	Ankushgiri (or Berikal) ..	..	..	..	..	..	..	..	..	..
	Kavalpara ..	..	..	..	..	..	..	..	..	..
	Punnattur Kovilagam ..	(P) 25,183	1,000	..	15	30,198	286	667	953	29,245
	Total ..	10,90,411	20,130	11,089	59,814	11,81,444	56,436	45,614	1,02,049	10,79,395

(c) Difference of Rs. 1 not explained, due apparently to omission of fraction.

No. V-B.—STATEMENT of debts due by the Estate under the management of the Court of Ward, for fasli 1307 (1897-98).

APPENDIX J.]

[STATEMENT No. V-B.

Districts.	Estates.	Debts as per last year's account.	Debts contracted.	Debts newly brought to account during the year.	Interest accruing during the year.	Total.	Debts paid off.	Debts struck off.	Total.	Remainder due by the estate at the end of the fasli.
1	2	3	4	5	6	7	8	9	10	11
Ganjam ..	Parlakimedi ..	RS. ..	RS. ..	RS. ..	RS. ..	RS. ..	RS. ..	RS. ..	RS. ..	RS. ..
	Bocogodo ..	8,494	..	..	..	8,494	8,494	..	8,494	..
	Sirugua ..	1,11,090	..	..	10,086	1,21,176	5,052	..	5,052	1,16,124
	Nandigam ..	..	..	..	..	..	..	..	..	..
	Chidilada ..	..	..	..	..	..	..	..	..	..
	Chipurupalle ..	..	..	..	..	..	..	..	..	..
	Kurupam ..	3,000	5,000	..	..	8,000	8,000	..	8,000	..
	Salura ..	2,12,400	..	..	14,673	2,27,073	16,073	..	16,073	2,11,000
	Pedda Merangi ..	82,819	5,000	..	6,784	94,603	6,484	..	6,484	88,119
	Kasimkoda ..	..	..	..	..	..	..	..	..	..
	Mamdivada ..	2,000	..	..	..	2,000	1,000	..	1,000	1,000
	Tangellambdi ..	1,21,141	..	..	4,138	1,25,279	7,228	..	7,228	1,18,051
	Pilhapuram ..	..	..	..	..	..	..	..	..	..
	Talaprole ..	..	..	..	..	..	..	..	..	..
	Nanagala ..	9,834	..	..	..	9,834	4,979	..	4,979	4,855
	V. U. Ayyanna's Estate ..	..	..	..	..	..	..	..	..	..
	Agali Basappa's Estate ..	..	..	..	..	..	..	..	..	..
	Timmarajummal's Estate ..	..	..	..	..	..	..	..	..	..
	Tumta ..	..	..	..	..	..	..	..	..	..
	Palayavanam ..	1,94,559	..	..	..	1,94,559	..	..	..	1,94,559
	Edanama ..	..	..	..	..	..	..	..	..	..
	Karavakurai ..	..	..	..	..	..	..	..	..	..
	Sithamalli ..	..	..	..	..	..	..	..	..	..
	Marundandapur ..	..	..	..	..	..	..	..	..	..
	T. Chokkappa Mudaliyar's Estate ..	72,898	..	..	4,554	77,452	3,953	..	3,953	73,474
	Marungani ..	..	..	..	..	..	..	..	..	..
	B. Chokkalingam Pillai's Estate ..	..	..	..	..	..	..	..	..	..
	Minakshi Aiyar's Estate ..	20,350	..	..	700	21,050	10,000	..	10,000	11,050
	Saptur ..	960	..	..	..	960	..	..	..	960
	Manihari ..	1,92,410	..	..	17,295	2,09,705	24,995	..	24,995	1,84,710
	Palayampatti ..	..	..	..	..	..	..	..	..	..
	Sivagang ..	..	..	..	..	..	..	..	..	..

* This is exclusive of the debt of Rs. 2,11,800 due on usufructuary mortgages.

† This is the correct figure. Last year's figure was 10,562.

‡ This was paid during the late proprietor's time and therefore does not appear in Statement IV.

No. V-B.—Statement of debts due by the Estate under the management of the Court of Wards for fasli 1307 (1897-98)—cont.

Districts.	Estates.	Debts as per last year's account.	Debts contracted.	Debts newly brought to account during the year.	Interest accruing during the year.	Total.	Debts paid off.	Debts struck off.	Total.	Remainder due by the estate at the end of the fasli.
1	2	3	4	5	6	7	8	9	10	11
Tinnevely ..	Anavaradam Pillai's Estate ..	Rs. 14,105 ✓	Rs. ..	Rs. ..	Rs. 247 ✓	Rs. 14,352 ✓	Rs. 363 ✓	Rs. ..	Rs. 363 ✓	Rs. 13,989 ✓
Coimbatore ..	Do. (Gandammayakkanur) ..	Rs. ..	Rs. ..	Rs. ..	Rs. 208 ✓	Rs. 11,655 ✓	Rs. ..	Rs. ..	Rs. ..	Rs. 11,655 ✓
Salem ..	Sivagiri ..	Rs. 11,447 ✓	Rs. ..	Rs. ..	Rs. 357 ✓	Rs. 7,502 ✓	Rs. 3,500 ✓	Rs. ..	Rs. 3,500 ✓	Rs. 4,002 ✓
Malabar ..	Sivasamudram ..	Rs. 7,145 ✓	Rs. ..	Rs. ..	Rs. 1,710 ✓	Rs. 28,089 ✓	Rs. 1,099 ✓	Rs. ..	Rs. 1,099 ✓	Rs. 28,089 ✓
..	Shulagiri ..	Rs. 26,379 ✓	Rs. ..	Rs. 1,089 ✓	Rs. 368 ✓	Rs. 2,599 ✓	Rs. 4,368 ✓	Rs. ..	Rs. 4,368 ✓	Rs. 1,500 ✓
..	Rayakota ..	Rs. 1,500 ✓	Rs. ..	Rs. ..	Rs. 368 ✓	Rs. 6,799 ✓	Rs. 4,171 ✓	Rs. ..	Rs. 4,171 ✓	Rs. 2,431 ✓
..	Kakangarai ..	Rs. 6,431 ✓	Rs. ..	Rs. ..	Rs. 2,150 ✓	Rs. 94,319 ✓	Rs. 4,171 ✓	Rs. ..	Rs. 4,171 ✓	Rs. 90,148 ✓
..	Ankusegiri (or Berikali) ..	Rs. 91,169 ✓	Rs. 1,000 ✓	Rs. ..	Rs. 63,250 ✓	Rs. 12,65,475 ✓	Rs. 1,09,759 ✓	Rs. ..	Rs. 1,09,759 ✓	Rs. 11,55,715 ✓
..	Kavalpara ..	Rs. 11,90,126 ✓	Rs. 11,000 ✓	Rs. 1,099 ✓	Rs. 63,250 ✓	Rs. 12,65,475 ✓	Rs. 1,09,759 ✓	Rs. ..	Rs. 1,09,759 ✓	Rs. 11,55,715 ✓
..	Punnattur Kovilagam ..	Rs. 11,90,126 ✓	Rs. 11,000 ✓	Rs. 1,099 ✓	Rs. 63,250 ✓	Rs. 12,65,475 ✓	Rs. 1,09,759 ✓	Rs. ..	Rs. 1,09,759 ✓	Rs. 11,55,715 ✓
..	Total ..	Rs. 11,90,126 ✓	Rs. 11,000 ✓	Rs. 1,099 ✓	Rs. 63,250 ✓	Rs. 12,65,475 ✓	Rs. 1,09,759 ✓	Rs. ..	Rs. 1,09,759 ✓	Rs. 11,55,715 ✓

• Difference not explained.

APPENDICES K. AND L.

No. VI.—STATEMENT showing the educational progress made

Districts.	Names of estates.	Names of the wards.	Age at the end of the fasli.	Class and school in which the ward was studying during the year.	Number of school days.	Number of days the ward attended school.
1	2	3	4	5	6	7
Ganjām ..	Bodogodo ..	Sri Kisora Chandra Sinha Deo.	YRS. 13	Under the tuition of Mr. C. Morrison at Madras.	..	..
	Serugada ..	Sri Sobha Chandra Sing Deo.	15	Do. do.	..	..
	Chipurupalle ..	Gode Venkata Narayana Rao.	11	IV class, London Mission High School, Vizagapatam.	177	151
	Kurupām ..	Sri Raja Vairicherla Virabhadra Raju Bahadur Garu.	20	Under a private tutor..	..	..
Vizagapatam.	Sālūru ..	Sri Raja Lakshmi Narasinha Sanyasi Raju Pedda Baliar Sinhalu Bahadur Garu.	13	V Standard, English Lutheran Mission School, Sālūru.	196	123
	Pedda Merangi	1. Satrucherla Suryanarayana Raju.	16	IV class, London Mission High School, Vizagapatam.	130	106
		2. Satrucherla Jagannatha Raju.	12	II do. do.	130	98
	Kasimkōta ..	Marella Chinna Venkatachalam Pantulu Garu.	16	Under the tuition of Mr. C. Morrison at Madras.	..	..
	Mamidivada ..	1. Ramalakshamma ..	7	Under a private tutor.	..	..
		2. Chinna Ammayi ..	5			

by the wards and their relations in fasli 1307 (1897-98).

Subjects studied in the year.	Results of the Annual Examination.				General Remarks.
	English language.	Mathematics.	History and Geography.	Vernacular.	
8	9	10	11	12	13
English—Reading, recitation of prose passages, translation from vernacular and exercises in conversational English: Arithmetic, Simple rules: Geography of Asia and Europe.	..	..	..	..	Progress, marked both in general health and knowledge of English; plays tennis fairly.
Do. do.	..	..	..	..	Progress in English marked; has learnt to ride and plays tennis fairly.
English Reader. Telugu Reader. Telugu Grammar. Telugu Geography. Telugu History. Arithmetic. Drawing and Bible.	The ward absented himself from the Annual Examination.				Is a smart boy, but inattentive; behaviour, good.
English Language—Gulliver's Travels, First part, Swiss Family Robinson (4 chapters). Æsop's Fables (whole). Arithmetic—Rule of three, Simple and Compound Interest.	..	..	..	..	The ward's progress was satisfactory and his handwriting fair; his manners are good, while his conduct, socially and morally, is irreproachable.
History—Longman's Historical Reader, No. VI. Geography—Longman's New Geographical Reader, No. VI. Translation—Telugu Selections. Revenue Law—The Revenue Code; The Permanent Settlement Act; The Rent Recovery Act with notes; Board's Standing Orders, Chapters I and II.	..	..	..	..	..
English—Fourth Reader and Grammar. Arithmetic—Fractions and Compound Rules. Telugu—Prose, Poetry and Grammar. Hygiene. Geography of the Madras Presidency.	$\frac{1}{2}$	$\frac{1}{3}$	$\frac{1}{4}$	$\frac{3}{6}$	Progress satisfactory; behaviour, good.
Same as those studied by the Chipurupalli minor.	$\frac{1}{4}$	$\frac{1}{7}$	$\frac{1}{3}$	$\frac{1}{3}$	Has much improved since his arrival at Vizagapatam.
English Reader. Telugu Reader. Telugu Geography. Arithmetic. Drawing and Bible.	The ward did not attend the Annual Examination.				Progress unsatisfactory. Is idle and careless.
English; Reading, recitation of verses, Grammar and Composition. Arithmetic up to Decimals and Square measure. Geography—Europe, Asia and India. Freehand Drawing.	..	..	..	..	Progress, fair and promises to be better.
First Standard Reader (12 lessons). Telugu—II Standard Reader (20 lessons). Arithmetic—Addition, Subtraction and Multiplication.	..	..	..	..	Progress in study, fair; handwriting and behaviour, good.

No. VI.—Statement showing the educational progress made

Districts.	Names of estates.	Names of the wards.	Age at the end of the fasli.	Class and school in which the ward was studying during the year.	Number of school days.	Number of days the ward attended school.
1	2	3	4	5	6	7
Gōdāvari ..	Tangellamudi ..	Sri Raja Velugoti Govindakrishnayachandralavaru.	18	Under private tuition.	210	206
	Pithāpuram ..	Sri Raja Rao Venkata-kumara Mahipati Surya Rao Bahadur Garu.	12	Under the tuition of M.R.Ry. P. Sankaranarayana Chetti, M.A.	212	187
	Munagala ..	Raja Nayana Venkata Ranga Rao Bahadur.	19	V Form, Noble College, Masulipatam.	178	127
Kistna ..	Telaprole ..	1. Raja Sathanadri Appa Rao Bahadur Garu.	9	Under private tuition ..	..	..
Bellary ..	V. U. Ayyanna's Estate.	1. Dodda Basappa ..	12	II Form, Board Lower Secondary School, Hospet.	222	204
	Agali Basappa's Estate.	1. Dodda Pampanna ..	16	II Do. do.	222	187
		2. Sanna Pampanna ..	13	I Do. do.	222	187

by the wards and their relations in fasli 1307 (1897-98)—cont.

Subjects studied in the year.	Results of the Annual Examination.				General Remarks.
	English language.	Mathematics.	History and Geography.	Vernacular.	
8	9	10	11	12	13
English—Lessons in reading—Robinson Crusoe. The Life of Queen Victoria. Select lessons in Barrow's Readings in Prose and Poetry. Etymology and Syntax. Translation Exercises by Brown. Indian History (English Period) by D. Sinclair. Geography, India (Madras and Bengal). Arithmetic—Up to Proportion and Simple Interest. Telugu—Parijatapaharana and Balavyakaranam.	$\frac{5}{8}$	$\frac{7}{10}$	$\frac{2}{3}$	$\frac{3}{5}$	Progress, satisfactory; conduct, good; can ride, bicycle and play tennis.
English—Marden's III Reader. New Royal Reader, No. IV. Sandford and Merton, Selections in Poetry. Manual of English Grammar. History of India (Sinclair). Geography of the Madras Presidency. Arithmetic—Up to Proportion and Miscellaneous Problems. Telugu—Nitichandrika, Santi Parvam and Viresalingam's Telugu Grammar.	$\frac{67}{100}$	$\frac{71}{100}$	$\frac{72}{100}$	$\frac{65}{100}$	Progress and behaviour good and hand-writing, satisfactory.
English—Barrow's Readings in Prose and Poetry. Advanced Grammar. Walton's Synthesis. Arithmetic—Discount and Compound Interest. Geometry—Book II and part of Book III (Euclid). Algebra—Simple Equations. History of England and India (Sinclair). Geography of Asia, Africa and India. Science, physics and chemistry.	$\frac{75}{200}$	$\frac{62}{200}$	$\frac{44}{100}$	$\frac{43}{100}$	Progress, very fair.
Royal Reader, No. II. Geography, the world in general and India in particular. Arithmetic—Fractions and easy Problems in time and work and time and distance; Simple Rule of three and mental work. Telugu—Prose, Anthology and K. Viresalingam Pantulu's Prose works. Sanskrit—Ramayana Sangraham.	..	..	..	..	Progress, satisfactory; behaviour, good.
English, Telugu, History, Geography and Mathematics.	$\frac{60}{160}$	$\frac{60}{100}$	$\frac{65}{200}$	$\frac{53}{180}$	Fair.
Do. do.	$\frac{42}{160}$	$\frac{32}{100}$	$\frac{60}{200}$	$\frac{54}{180}$	Middling.
Do. do.	$\frac{63}{160}$	$\frac{48}{100}$	$\frac{77}{200}$	$\frac{53}{180}$	Fair.

No. VI.—Statement showing the educational progress made

Districts.	Names of estates.	Names of the wards.	Age at the end of the fasli.	Class and school in which the ward was studying during the year.	Number of school days.	Number of days the ward attended school.
1	2	3	4	5	6	7
North Arcot.	Tumba ..	Kumara Narasinha Nayanivara.	10	IV Standard, Board Primary School, Chittoor.	..	..
		Palayavanam .. Andavaraya Vanangamudi Pandarattar.	15	II Form, Board Middle School, Pattukkottai.	212	160
	Edamanal ..	1. Vijayaraghavulu Nayudu.	19	Junior F.A. Class, Kumbakonam College.	160	154
		2. Muthukrishna Nayudu.	16	V Form, Town High School, Kumbakonam.	209	202
	Karuvalakarai ..	Vallal alias Sri Chetti ..	12	II Form, Municipal High School, Mayavaram.	188	183
Tanjore ..	Sithamalli ..	1. Ramaswami Aiyar ..	16	III Form, Kalyanasundram High School, Tanjore.	171	163
		2. Venkatarama Aiyar ..	14	III and IV Forms, Kalyanasundram High School, Tanjore.	165	145
	Marudandanalur.	Raja alias Mahalingaswami Aiyar.	13	II Form, Town High School, Kumbakonam.	92	73
	T. Chokkappa Mudaliyar's Estate.	1. Vaithilinga Mudaliyar.	9	Under private tuition ..	177	167
		2. Gopalasami Mudaliyar.	8	I Standard, Hindu Primary School, Tiruválár.	232	219
Trichino.	Marungápurí ..	Kristnavijaya Nayakar.	13	III and IV Forms, S.P.G. High School, Trichinopoly.	187	141
	B. Chokkalingam Pillai's Estate.	Avadaya Pillai ..	17	III do.	187	180
Madura ..	Sáptúr ..	Ramaswami Nayakar.	17	Under the tuition of Mr. O. Morrison at Madras.	..	..

by the wards and their relations in fasli 1307 (1897-98)—cont.

Subjects studied in the year.	Results of the Annual Examination.				General Remarks.
	English language.	Mathematics.	History and Geography.	Vernacular.	
8	9	10	11	12	13
English—Graphic Series, No. II, and Grammar. Telugu Reader. Arithmetic—Fractions. Geography—Madras Presidency. Hygiene.	Passed the Annual Examination.				Behaviour, good.
English—New Royal Reader, No. III. Grammatical Primer. History of India. Geography of Asia. Tamil—I Form Reader. Arithmetic.	Fair	Fair	Fair in History and poor in Geography.	Fair	Handwriting, good; behavior, obedient and good; progress in study, fair.
Subjects prescribed for the F.A. Examination.	Passed the Matriculation Examination.				The conduct of both the wards is reported to be highly satisfactory.
Subjects prescribed for the form.	75 180	46 120	48 120	72 140	
English—Lethbridge's Reader, No. IV. Manual of Grammar. Geometry—Euclid, Book I, 1 to 16 propositions. Arithmetic. History of India (Sinclair). Geography—Europe and Africa. Tamil—II Form Text and Mahalingam Iyer's Grammar.	91 180	42 75	73 100	39 105	Progress in study, fair; handwriting, moderate; and conduct, satisfactory.
Subjects prescribed for the III Form.	Appeared for the Lower Secondary Examination and failed.				The progress in study, slow; handwriting, bad; conduct, not satisfactory.
Subjects prescribed for the III and IV Forms.	Appeared for the Lower Secondary Examination and passed.				Progress in study is fair; handwriting, fair.
English—New Royal Reader, No. III. Nesfield's Grammar, Part II. Arithmetic—Vulgar and Decimal Fractions and Easy problems. Geometry—Six propositions in Euclid, Book I. History of India (Sinclair). Sanskrit—First Book.	41 180	2 50	15 50	29 100	Progress in study, indifferent; handwriting, fair; behaviour, good.
Subjects prescribed for the IV Standard.	46 90	Passed.	13 30	43 75	Progress, fair; handwriting, middling; behaviour, good.
Subjects prescribed for the I Standard.	Nil.	Passed.	Nil.	Passed.	Progress, fair; handwriting, fair; behaviour, good.
Subjects prescribed for the respective forms.	8 25	Absent.	Absent.	Absent.	Attendance, poor; handwriting, fair; conduct, good; progress, fair.
Subjects prescribed for the class.	31 160	63 200	61 200	11 36	Attendance, fair; handwriting, fair; conduct, good; progress, poor.
English—Composition, Recitation of Verses, Analysis of sentences. History of India. Geography of the New World and Australia. Physics. Geometry—Euclid, Book I. Free-hand Drawing.	..	..	..	..	Progress is steady and promises to be more rapid.

No. VI.—Statement showing the educational progress made

District.	Names of estates.	Names of wards.	Age at the end of the fasli.	Class and school in which the ward was studying during the year.	Number of school days.	Number of days the ward attended school.
1	2	3	4	5	6	7
Madura— cont.	Mambarai ..	1. Venkatarama Nayak ..	18 yrs.	I Form, National Middle School, Palni.	228	220
		2. Ramaswami Nayak ..	16	IV Standard, Municipal Salary Result School, Palni.	220	207
		3. Malla Bomma Nayak ..	14	Do. do.	220	205
	Palayampatti ..	Ramachandra Tevar alias Ponnusami Tevar.	10	I Form, S.P.G. High School, Ramnad.	180	163
Tinnevely	Anavaradam Pillai's Estate ..	Sivasubramania Pillai ..	20	Under private tuition ..	..	..
	Ettiyapuram ..	Jaga Vira Rama Venkateswara Ettappa Ayan.	19	Under the tuition of Mr. C. Morrison at Madras.	..	..
	Sivagiri ..	Ramalinga Varaguna Rama Pandiya Chinnatambiar Avargal.	9	III Standard, under a special tutor.	260	227
Coimbatore	Sivasamudram.	T. Anandaraya Mudaliyar.	13	IV Standard and I Form, Mari Mallappa's School, Mysore.	212	206
Salem ..	Shulagiri ..	Sriman Masti Mammadi Ramachandra Raja.	16	Under the tuition of Mr. C. Morrison at Madras.	..	..
	Rayakota ..	1. Tiruvenkata Mudaliyar.	15	II and III Forms, Board Middle School, Krishnagiri.	205	200
		2. Chakrapani Mudaliyar.	13	..	..	..
		3. Sitarama Mudaliyar ..	10	IV Class, Board Middle School, Krishnagiri.	205	80 days from Jan. 1898.
Malabar..	Kakangarai ..	Rama Reddi ..	17	V and VI Forms, Municipal High School, Tiruppattur.	184	122
	Ankusagiri (Berikai).	Vira Chokka Raju Gara ..	9	II Standard ..	..	..
	Kavalpara ..	Appukuttan Unni ..	9	IV Standard, Kavalpara Estate Primary School	254	241
		Kochunni ..	7	I Standard do. do.	254	239
Pannattur Kovilagam.	Goda Sankara Valia Raja. Nili Manolpad ..	Goda Sankara Elaya Raja.	8	Under a private tutor.	..	..
		..	7		..	..
		..	7		..	..

by the wards and their relations in fasli 1307 (1897-98)—cont.

Subjects studied in the year.	Results of the Annual Examination.				General Remarks.
	English language.	Mathematics.	History and Geography.	Vernacular.	
8	9	10	11	12	13
English—Royal Reader, No. II. Grammatical Primer. Arithmetic—Vulgar Fractions and simple problems. Tamil—Prose and Grammar. History of India and Geography of the World, Asia in particular.	$\frac{1}{3}$	$\frac{1}{3}$	$\frac{1}{3}$	$\frac{1}{3}$	
English—Royal Reader, No. I. Arithmetic—Reduction. Geography. Tamil—IV Standard Reader, Popes' Grammar, Part I. Hygiene.	$\frac{1}{3}$	$\frac{1}{3}$	$\frac{1}{3}$	$\frac{1}{3}$	Progress, satisfactory; handwriting, fair; and behaviour, good.
Do. do.	$\frac{1}{3}$	$\frac{1}{3}$	$\frac{1}{3}$	$\frac{1}{3}$	
English, Arithmetic, History, Geography, Tamil and Translation.	$\frac{1}{3}$	$\frac{1}{3}$	$\frac{1}{4}$	$\frac{1}{3}$	The progress in study, fair; handwriting, good and behaviour, satisfactory.
Subjects prescribed for the Matriculation Examination.	..	..	..	..	Progress in study, satisfactory; handwriting, fair and general behaviour, good.
English—Composition and Translation. Arithmetic, up to Square measure. Geography, Indian History and Freehand Drawing.	..	..	..	..	Progress, fair.
English—Royal Reader, No. II, Tamil III Reader, Arithmetic, Geography of the Tinnevely District; Hygiene.	$\frac{26}{60}$	$\frac{14}{20}$	$\frac{10}{20}$	$\frac{11}{48}$	Behaviour, good; progress in study and handwriting, fair.
English—(C.V.S.) Third Reader, Nesfield's Grammar. Arithmetic. History of India, Geography, Canarese, Geometry and Algebra.	$\frac{60}{100}$	$\frac{70}{100}$	$\frac{70}{100}$	$\frac{71}{100}$	Behaviour, exemplary and progress, slow, but steady.
English—Reading, Recitation of verses, Grammar and Composition. Arithmetic—Up to Decimals and Square measure. Geography—Europe, Asia and India and Freehand Drawing.	..	..	..	..	Progress, good; though somewhat slow; knowledge of English, steadily improving.
English Language, Arithmetic, History, Geography, Tamil.	Moderate ..	Fair ..	Very fair ..	Fair ..	Behaviour, satisfactory; attendance, good.
Do. do.	Fair ..	Fair ..	Fair ..	Fair ..	
English, Arithmetic, Hygiene, Tamil and Geography.	Fair ..	Fair ..	Moderate ..	Fair ..	..
Subjects prescribed for the respective classes.	Absent ..	$\frac{25\frac{1}{2}}{50}$	$\frac{23\frac{1}{2}}{90}$	Absent ..	
English, Arithmetic, Telugu and Tamil.	..	..	..	..	
English, Arithmetic, Geography and Malayalam.	..	..	..	..	Progress, good; handwriting, fair, and behaviour, good.
Malayalam and Arithmetic.	..	$\frac{2}{5}$	..	$\frac{3}{5}$	Do. do.
English, Arithmetic and Anthology.	..	..	..	..	

APPENDIX L.
No. VII.—STATEMENT showing the demand, collection and balance, as also the financial condition of the religious and charitable institutions attached to the estates under the management of the Court of Wards for fasli 1307 (1897-98).

Districts.	Estates.	Endowments.	Demand.			Amount collected or remitted.			Balance.			Percent- age of balance to demand.	Financial condition.				
			Arrear.	Current.	Total.	Arrear.	Current.	Total.	Arrear.	Current.	Total.		Opening balance.	Receipts.	Total.	Charges.	Balance.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Ganjām ..	Serugāda ..	{ Sri Jagannathaswami .. Sri Govindaswami .. Sri Jagannathaswami's .. temple.	11	899	910	11	735	746	..	164	164	18.0	742	1,408	2,150	890	1,260
			14	808	822	14	648	662	..	160	160	19.6	—	1,311	312	1,046	—
Vizagapa- tam.	Kurupām ..	{ Sri Suryanarayana- swami's temple. Sri Jagannathaswami .. Sri Sitaraswami, &c., .. temples.	* 1,544	1,090	2,634	350	548	1,182	910	542	1,452	55.1	—	898	312	1,046	—
			* 488	850	1,338	43	682	725	445	168	613	45.8	—	725	—	632	—
Gōdvāri..	Sāldū ..	{ Sri Jagannathaswami .. Sri Sitaraswami, &c., .. temples.	* 81	93	174	67	90	157	14	3	17	9.8	—	380	157	223	406
			558	322	880	48	107	237	428	215	643	73.1	—	248	155	93	528
Tanjore ..	Pithāpuram ..	{ Twenty-eight institutions. Religious institutions .. Choultries .. Six religious institutions.	* 13,862	10,330	24,192	2,684	7,376	10,060	11,178	2,954	14,132	58.4	..	10,060	10,060	13,383	—
			710	699	1,409	432	284	716	278	415	693	49.2	1,775	1,028	2,803	524	2,279
Trichino- poly.	Marungūpuri. { B. Chokkalin- gam Pillai's estate.	{ Religious institutions .. Choultries .. Six religious institutions.	26	26	52	..	8	8	..	18	18	69.2	224	8	232	11	221
			826	936	1,762	372	673	1,045	454	263	717	40.7	684	1,006	1,690	698	992
Madura ..	Sāptūr ..	{ Devasthanam .. Chatram .. Devasthanam .. Choultries .. Devasthanam and Chat- trams.	81	2,294	2,375	81	1,949	2,030	..	345	345	14.5	1,561	2,226	4,187	2,030	2,167
			..	..	..	..	..	..	..	..	..	..	154	284	438	300	138
Tinnevely	Ettiāpuram. { Devasthanam .. Choultries .. Devasthanam and Chat- trams.	{ Devasthanam .. Choultries .. Devasthanam and Chat- trams.	33,628	32,875	66,503	5,636	25,424	31,060	26,515	7,451	32,966	49.6	36,194	46,274	82,468	45,023	37,445
			3,545	5,570	9,115	1,172	4,208	5,380	2,332	1,362	3,694	40.5	..	..	..	..	..
Malabar ..	Sivagiri ..	{ Devasthanam .. Chatram .. Devasthanam .. Choultries .. Devasthanam and Chat- trams.	* 2,593	11,808	14,401	1,137	10,561	11,688	1,456	1,257	2,713	18.8	6,416	8,870	14,286	10,687	3,599
			833	4,957	5,790	485	4,845	5,330	348	112	460	7.9	2,494	5,601	8,095	1,162	6,933

* Difference not explained. † This is the correct figure. ‡ Difference due to rounding of fractions.

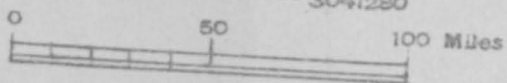
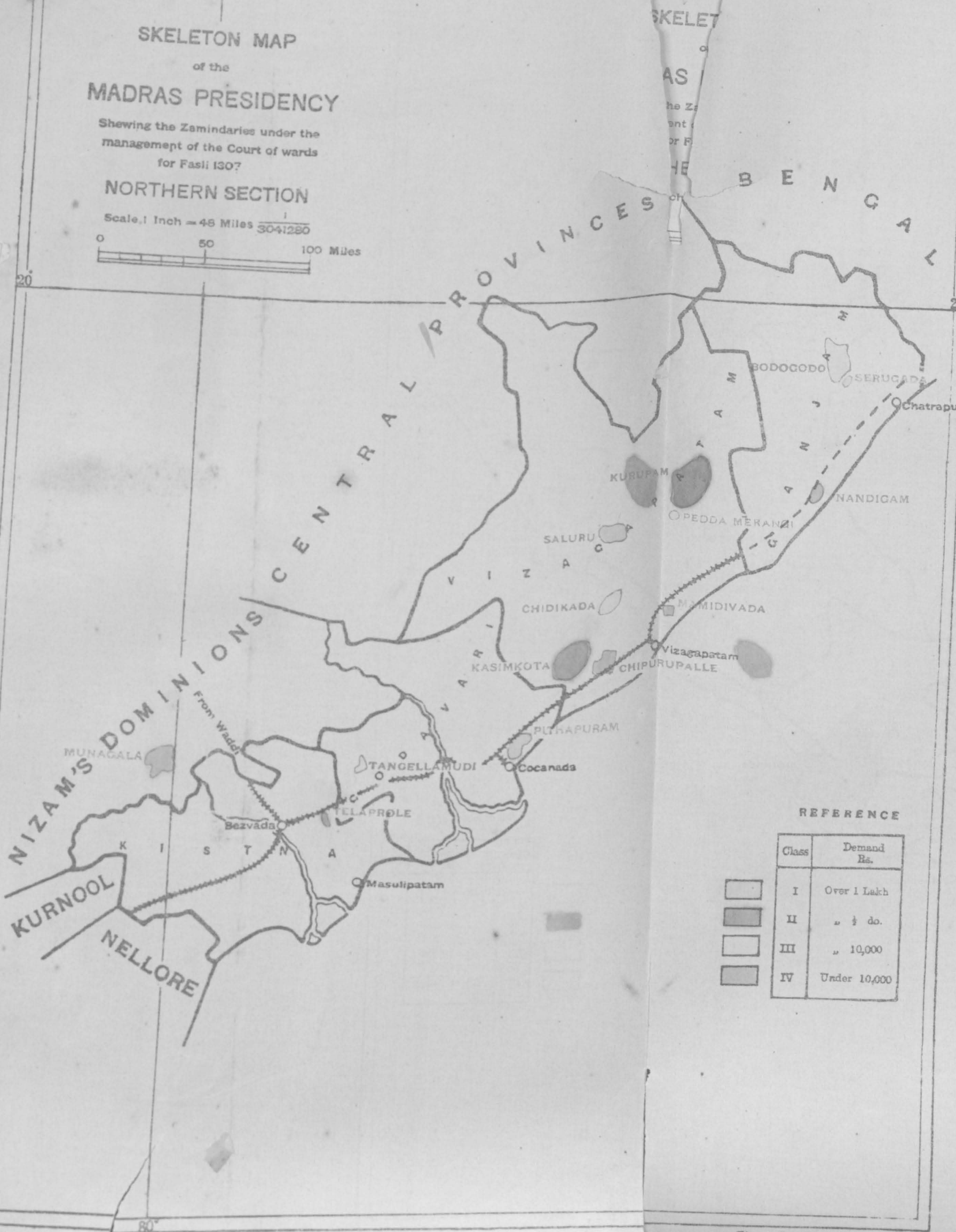
§ This is the amount remitted. || This is the correct figure.

SKELETON MAP of the MADRAS PRESIDENCY

Shewing the Zamindaries under the
management of the Court of wards
for Fasli 1307

NORTHERN SECTION

Scale, 1 Inch = 48 Miles 3041280



REFERENCE

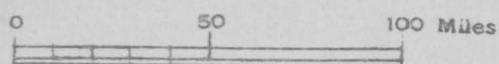
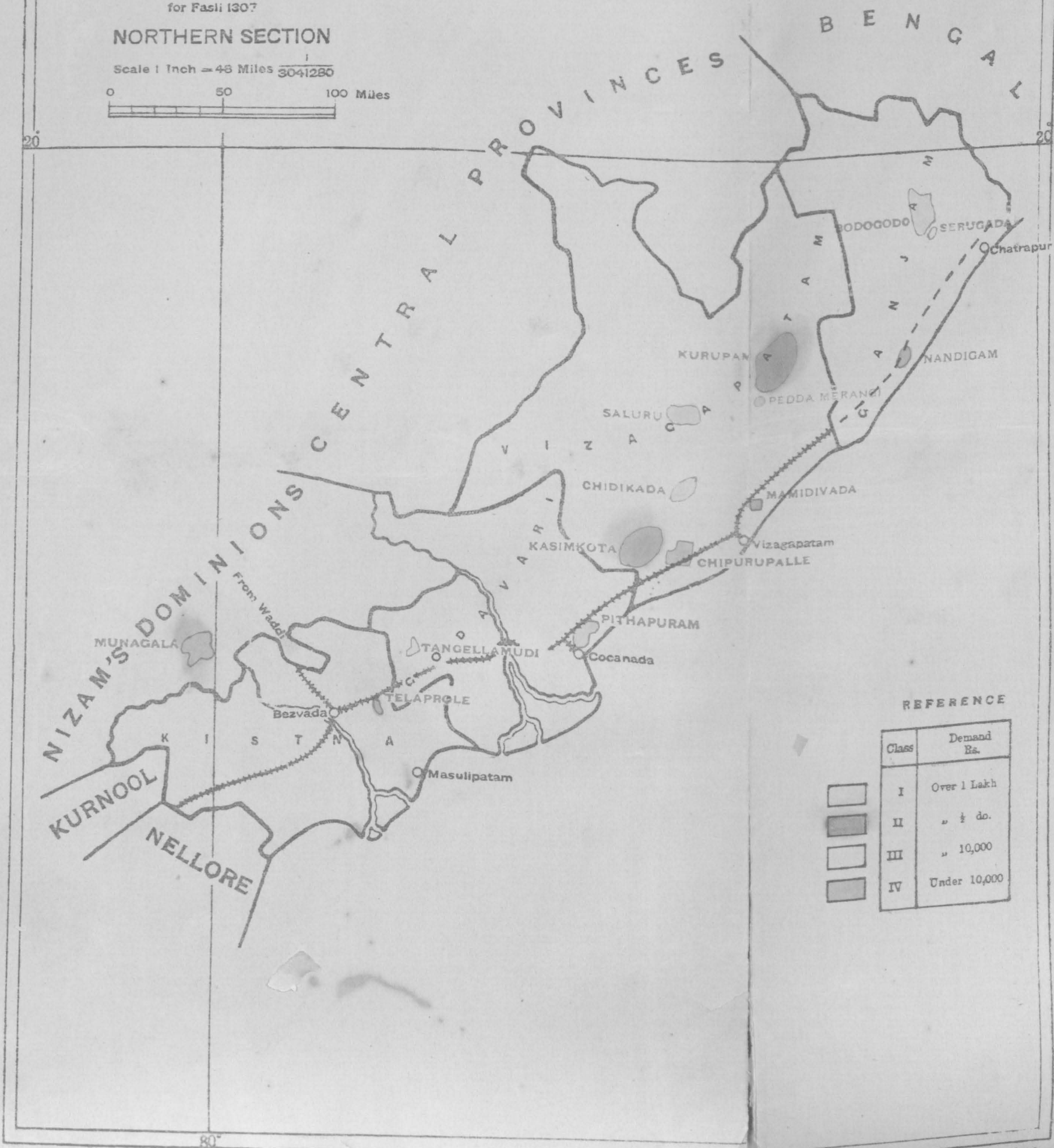
Class	Demand Rs.
I	Over 1 Lakh
II	" 1/2 do.
III	" 10,000
IV	Under 10,000

SKELETON MAP of the MADRAS PRESIDENCY

Shewing the Zamindaries under the
management of the Court of wards
for Fasli 1307

NORTHERN SECTION

Scale 1 Inch = 48 Miles $\frac{1}{3041280}$



REFERENCE

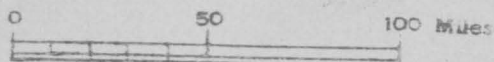
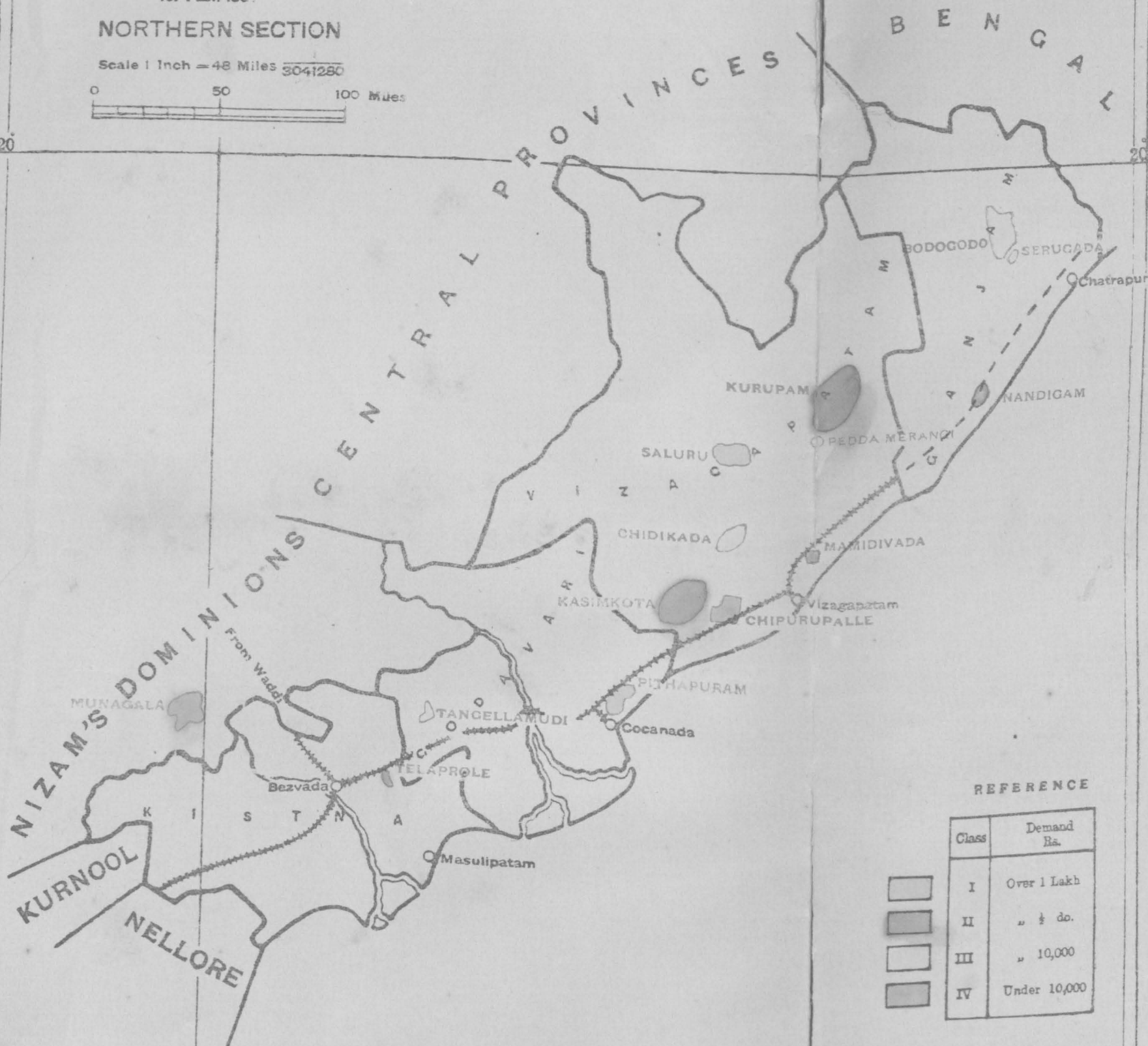
Class	Demand Rs.
I	Over 1 Lakh
II	" ½ do.
III	" 10,000
IV	Under 10,000

SKELETON MAP
of the
MADRAS PRESIDENCY

Shewing the Zamindaries under the
management of the Court of wards
for Fasli 1307

NORTHERN SECTION

Scale 1 Inch = 48 Miles 3041280



REFERENCE

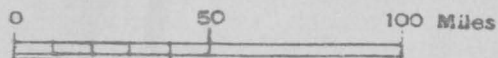
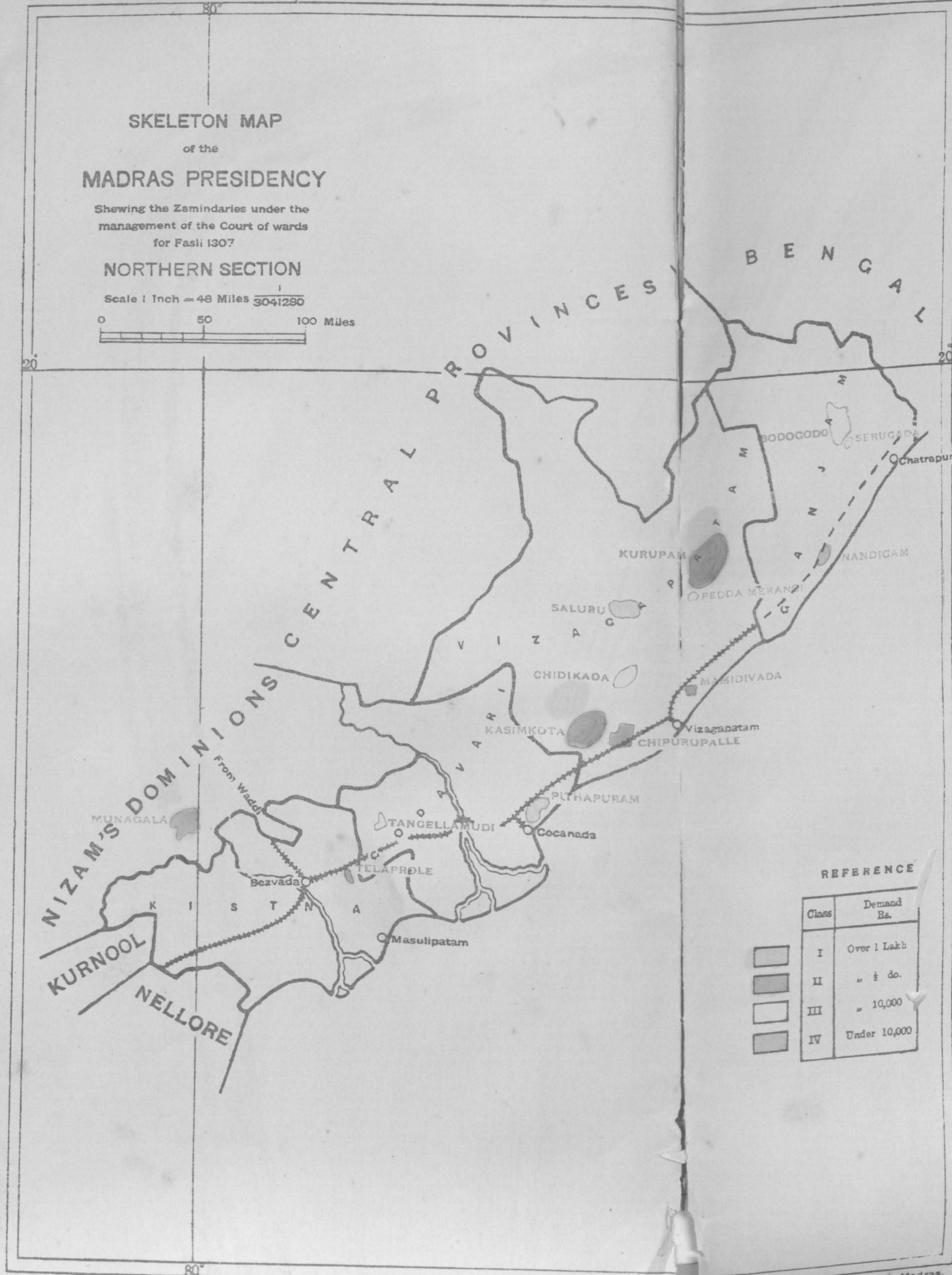
Class	Demand Rs.
I	Over 1 Lakh
II	" 1/2 do.
III	" 10,000
IV	Under 10,000

SKELETON MAP
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MADRAS PRESIDENCY

Shewing the Zamindaries under the
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for Fasli 1307

NORTHERN SECTION

Scale 1 Inch = 48 Miles $\frac{1}{3041280}$



REFERENCE

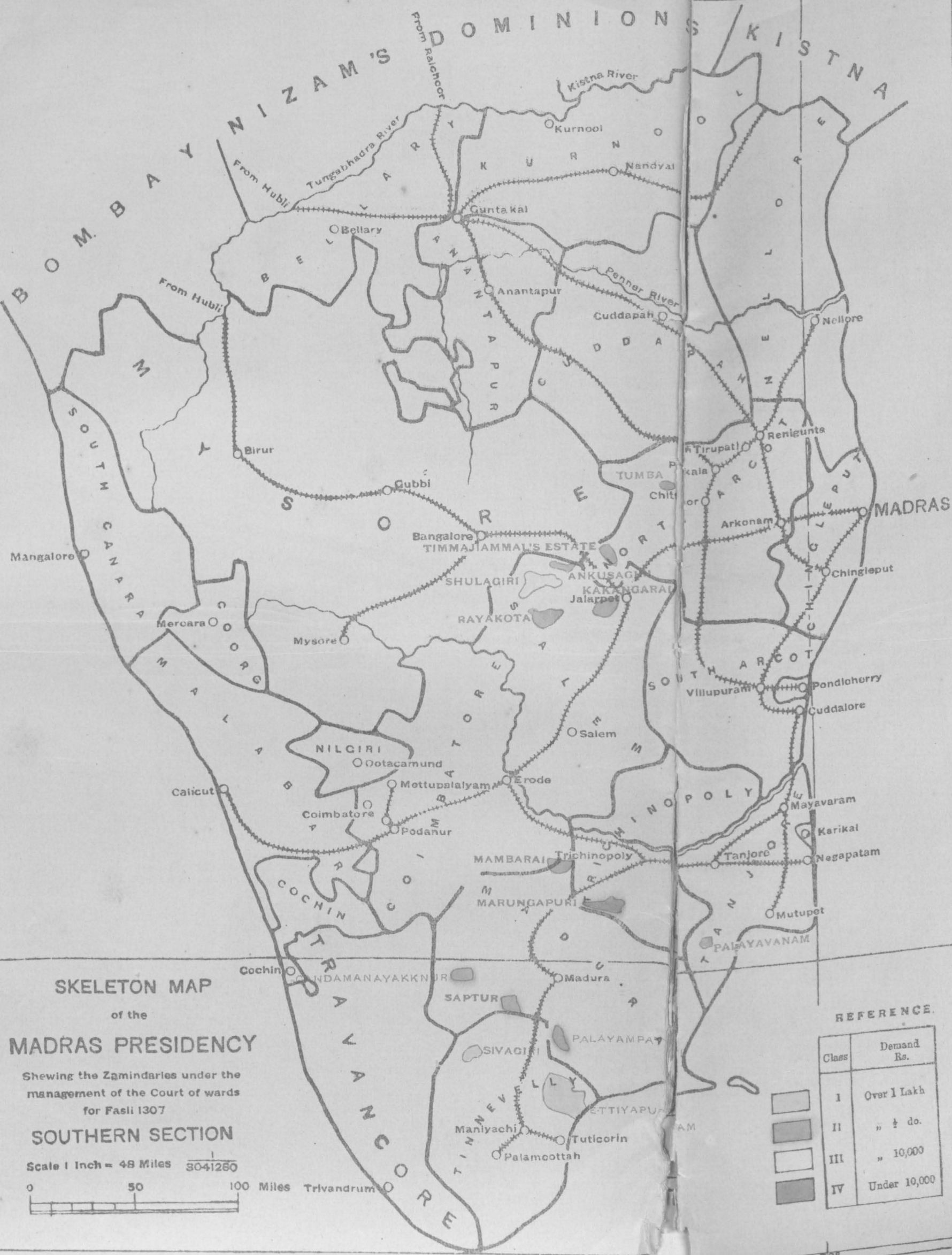
Class	Demand Rs.
I	Over 1 Lakh
II	" ½ do.
III	" 10,000
IV	Under 10,000

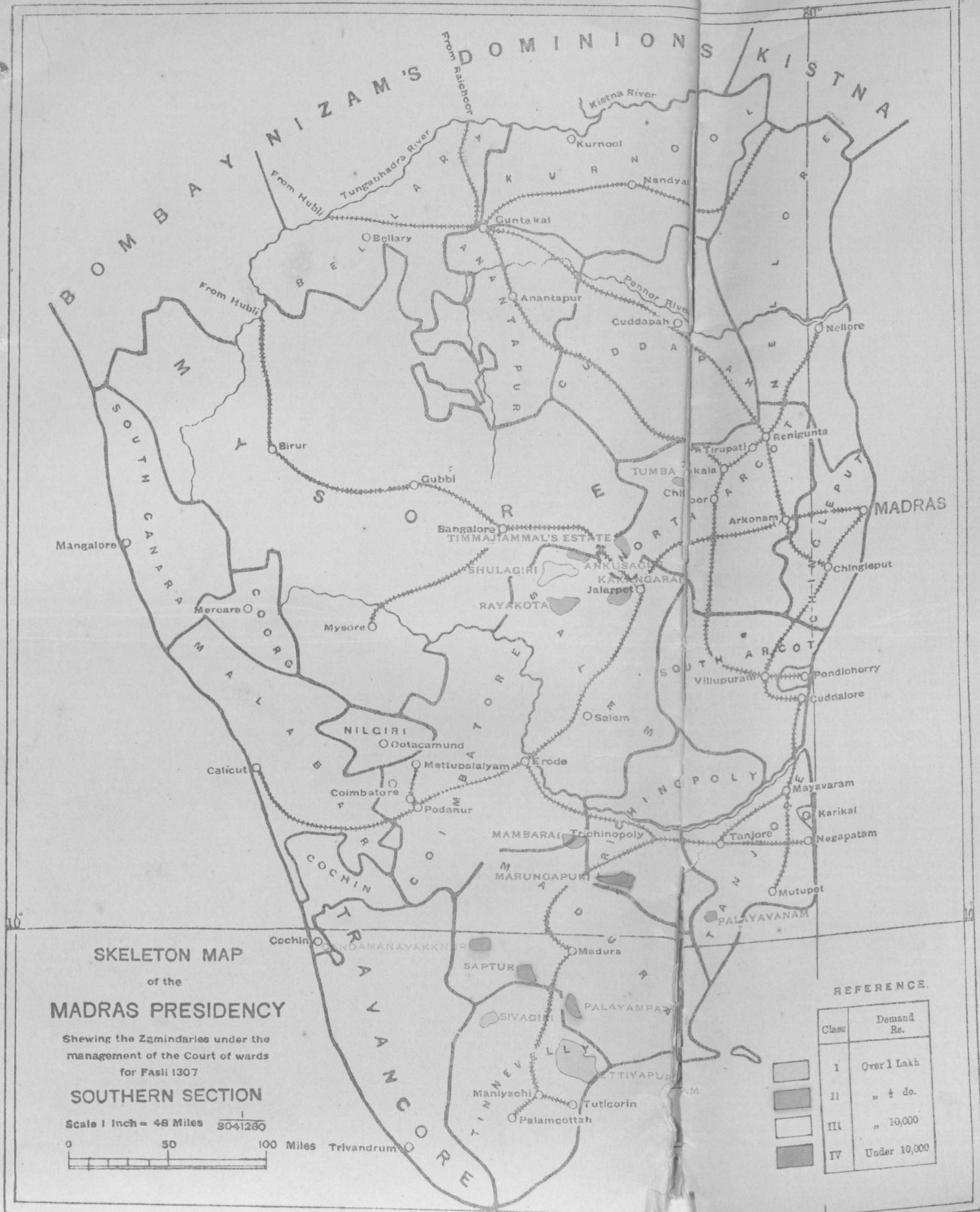


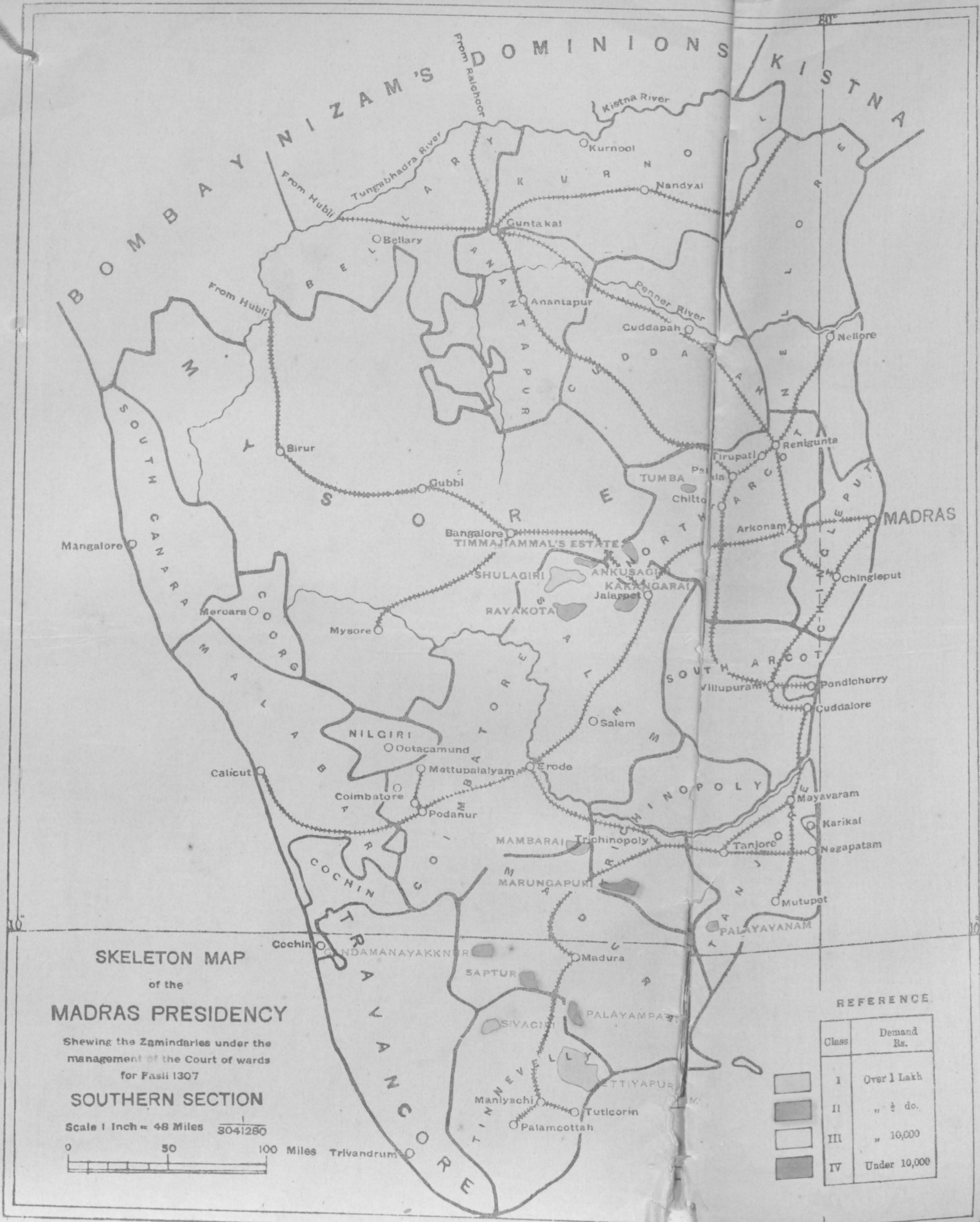
REFERENCE.

Class	Demand Rs.
I	Over 1 Lakh
II	" 1/2 do.
III	" 10,000
IV	Under 10,000

Zinco, Survey Office, Madras.
1899







SKELETON MAP
of the
MADRAS PRESIDENCY

Shewing the Zamindaries under the
management of the Court of wards
for Fasil 1307

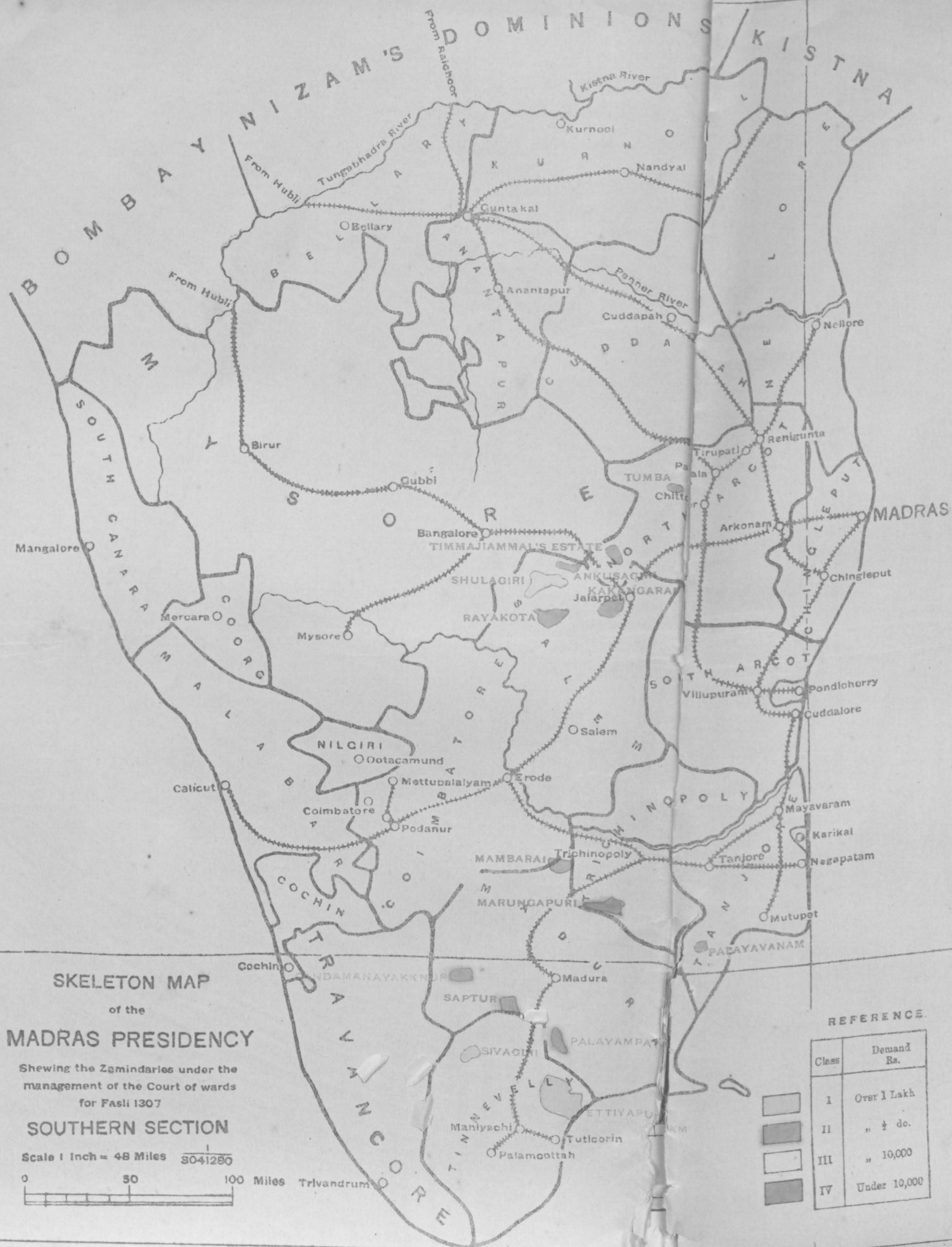
SOUTHERN SECTION

Scale 1 Inch = 48 Miles 3041280



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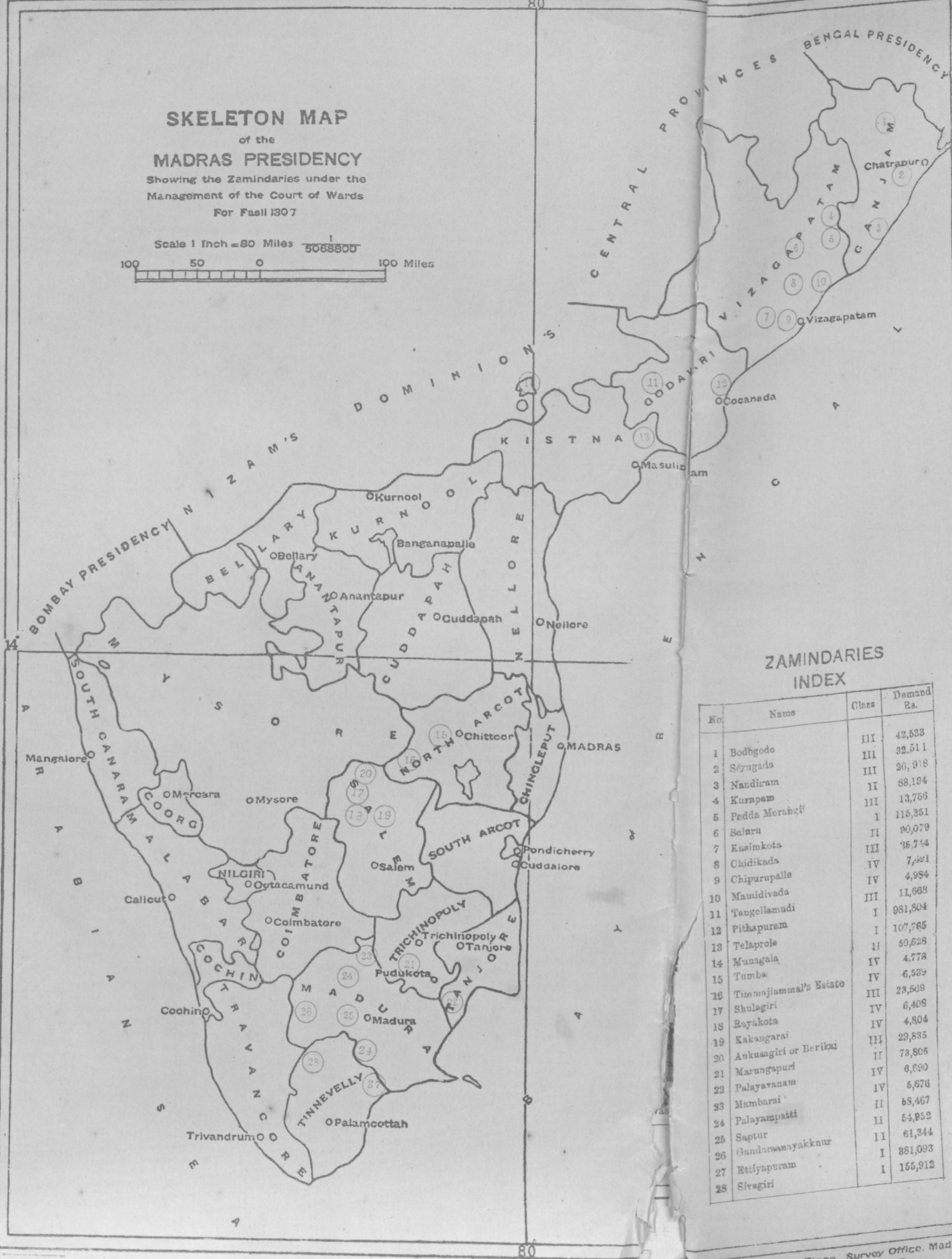
Class	Demand Rs.
I	Over 1 Lakh
II	" 1/2 do.
III	" 10,000
IV	Under 10,000



SKELETON MAP

of the
MADRAS PRESIDENCY
Showing the Zamindaries under the
Management of the Court of Wards
For Fasli 1307

Scale 1 Inch = 80 Miles
100 50 0 100 Miles

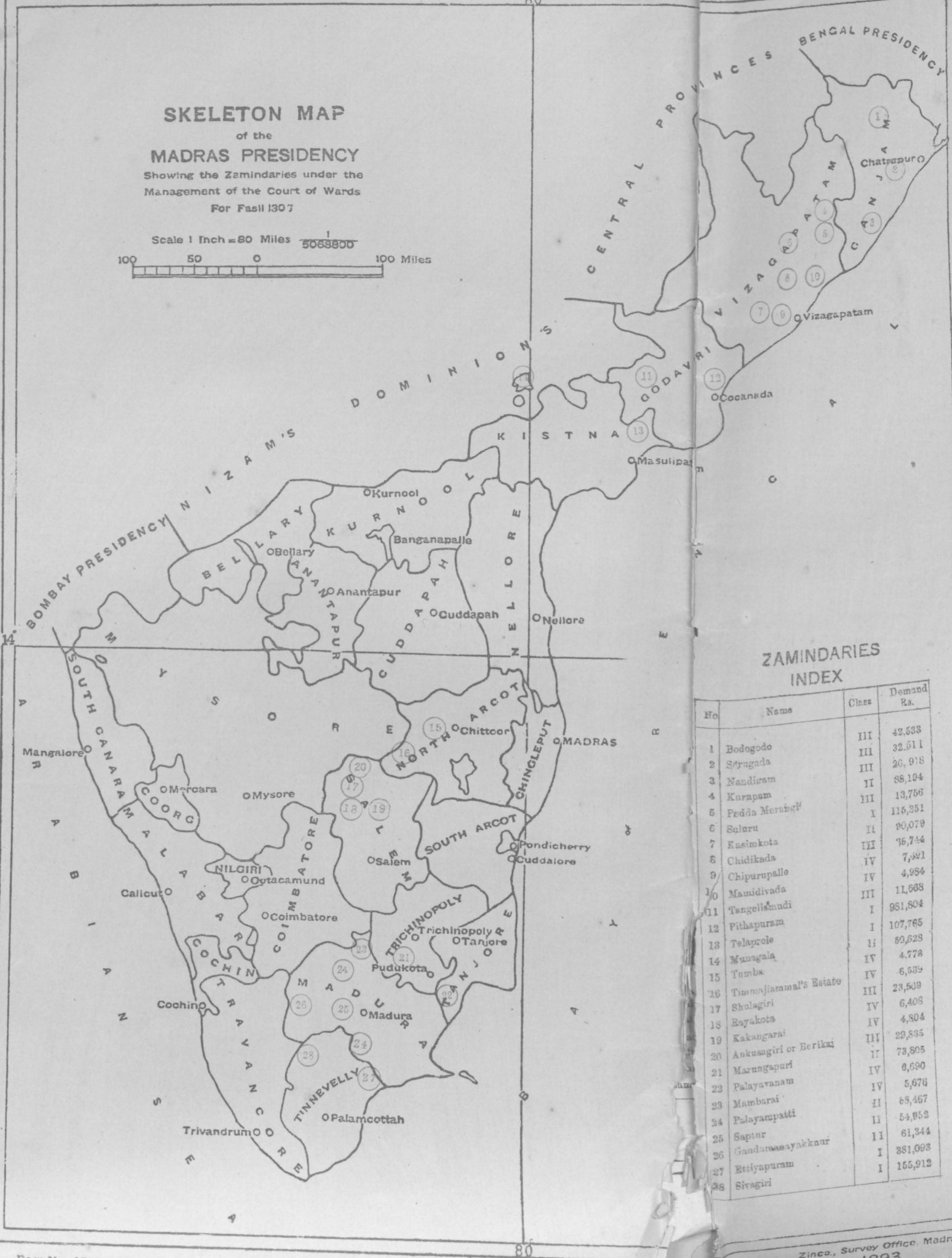


ZAMINDARIES INDEX

No.	Name	Class	Demand Rs.
1	Bodhgodo	III	42,523
2	Serugada	III	32,511
3	Nandiram	II	26,918
4	Kurupam	III	38,194
5	Pedda Merabai	I	13,756
6	Saluru	I	116,351
7	Kasimkota	II	90,079
8	Chidikada	III	35,744
9	Chipurupalle	IV	7,491
10	Manidivada	IV	4,994
11	Tangellamudi	III	11,668
12	Pithapuram	I	981,804
13	Telaprole	I	107,765
14	Munagala	II	59,628
15	Tumba	IV	4,778
16	Timmajiammal's Estate	IV	6,539
17	Sholagiri	III	23,509
18	Rayakota	IV	6,408
19	Kakangarai	IV	4,804
20	Ankusagiri or Berikoi	III	22,835
21	Marungapuri	II	73,805
22	Palayavanam	IV	8,690
23	Mambarai	IV	5,676
24	Palayampatti	II	68,467
25	Saptur	II	54,952
26	Gunduramanyakkur	I	61,344
27	Ettiapuram	I	881,093
28	Sivagiri	I	155,912

SKELETON MAP of the **MADRAS PRESIDENCY** Showing the Zamindaries under the Management of the Court of Wards For Fasil 1307

Scale 1 Inch = 80 Miles
100 50 0 100 Miles
5068800



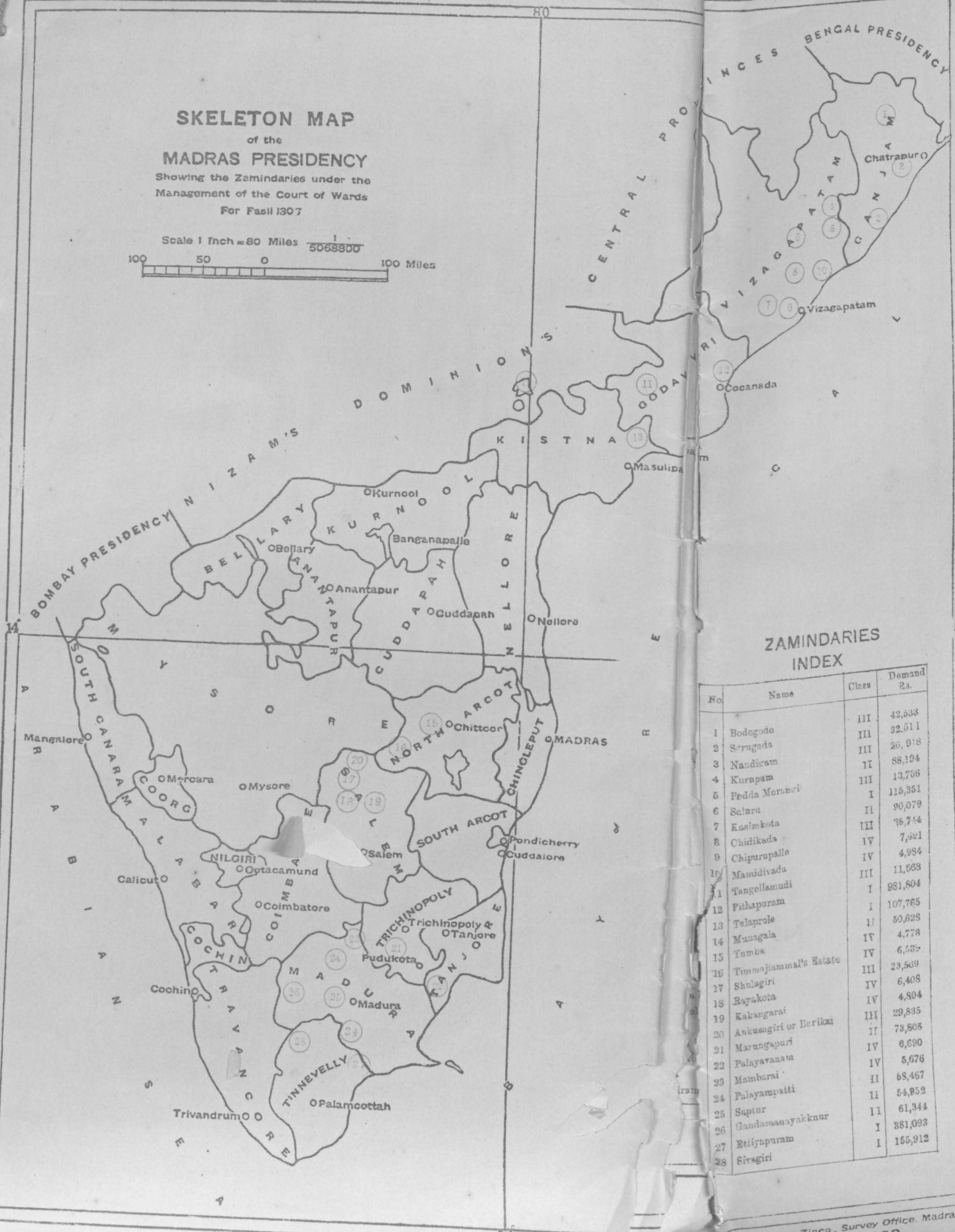
ZAMINDARIES INDEX

No	Name	Class	Demand Rs.
1	Bodogode	III	42,533
2	Stryagada	III	32,511
3	Nandiram	III	26,918
4	Kurupam	II	88,194
5	Pedda Merabai	III	13,766
6	Saleru	I	116,351
7	Kasinkota	II	90,079
8	Chidikada	III	75,744
9	Chipurupalle	IV	7,921
10	Mamdivada	IV	4,984
11	Tangellamudi	III	11,668
12	Pithapuram	I	981,804
13	Talaprole	I	107,765
14	Munagala	II	60,628
15	Tumba	IV	4,772
16	Tummalammal's Estate	IV	6,559
17	Sholagiri	III	23,539
18	Rayakota	IV	6,406
19	Kakangarai	IV	4,304
20	Ankusagiri or Berikai	III	22,835
21	Marungapuri	II	73,805
22	Palayavanam	IV	0,690
23	Mambarai	IV	5,676
24	Palayampatti	II	68,467
25	Saptur	II	54,952
26	Gandammayakkur	II	61,344
27	Ettiapuram	I	381,093
28	Sivagiri	I	165,912

SKELETON MAP of the **MADRAS PRESIDENCY**

Showing the Zamindaries under the
Management of the Court of Wards
For Fasil 1307

Scale 1 Inch = 80 Miles $\frac{1}{5068800}$
100 50 0 100 Miles



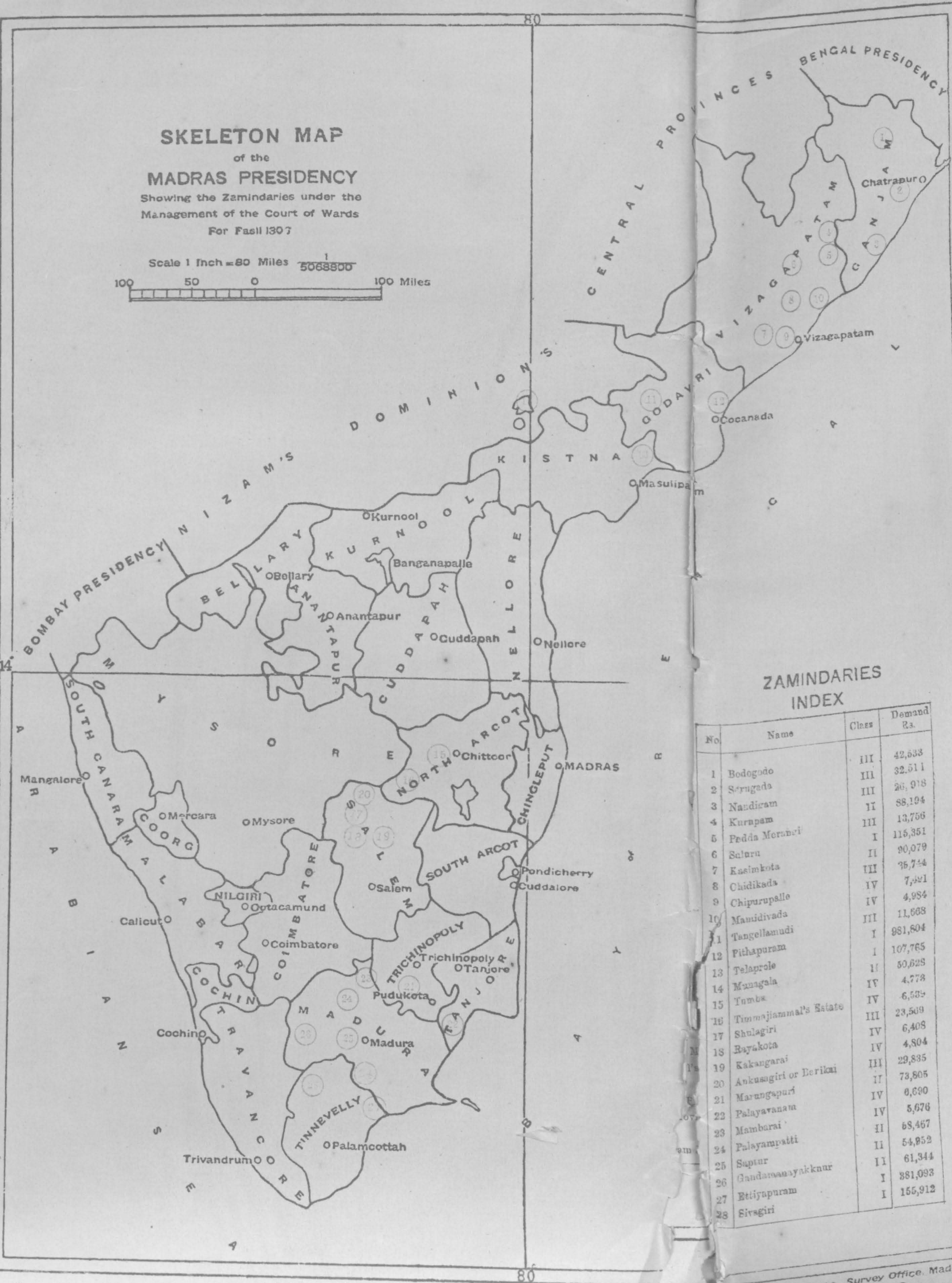
ZAMINDARIES INDEX

No	Name	Class	Demand Rs.
1	Bodogodo	III	42,633
2	Serugada	III	32,511
3	Nandiram	III	26,918
4	Kurupam	II	88,194
5	Pedda Moruneri	III	13,756
6	Salara	I	115,351
7	Kasimkota	II	90,079
8	Chidikada	III	75,744
9	Chipurupalle	IV	7,921
10	Mamidiyada	IV	4,984
11	Tangellamudi	III	11,068
12	Pithapuram	I	981,604
13	Telaprole	I	107,765
14	Munagala	II	50,628
15	Tumba	IV	4,778
16	Timmajamma's Estate	IV	6,535
17	Shulagiri	III	23,509
18	Rayakota	IV	6,408
19	Kakangarai	IV	4,804
20	Ankangiri or Berikai	III	29,835
21	Marungapur	II	73,805
22	Palayavanam	IV	0,690
23	Mambarai	IV	5,676
24	Palayampatti	II	68,467
25	Saptur	II	54,952
26	Gandamayanayaknair	II	61,344
27	Ettiapuram	I	881,093
28	Sivagiri	I	155,912

SKELETON MAP

of the
MADRAS PRESIDENCY
Showing the Zamindaries under the
Management of the Court of Wards
For Fasli 1307

Scale 1 Inch = 80 Miles
100 50 0 100 Miles



ZAMINDARIES INDEX

No.	Name	Class	Demand Rs.
1	Bodogodo	III	42,533
2	Serugada	III	32,511
3	Nandiram	III	26,918
4	Kurupam	II	88,194
5	Padda Merabari	III	13,756
6	Salaru	I	115,351
7	Kasimkota	II	90,079
8	Chidikada	III	35,744
9	Chipurupalle	IV	7,921
10	Mamdivada	IV	4,984
11	Tangellamudi	III	11,688
12	Pithapuram	I	981,804
13	Talaprole	I	107,765
14	Munagala	II	50,628
15	Tumba	IV	4,773
16	Timmojammal's Estate	IV	6,535
17	Shulagiri	III	23,509
18	Rayakota	IV	6,408
19	Kakangarai	IV	4,804
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21	Marungapuri	II	73,805
22	Palayavanam	IV	0,690
23	Mambarai	IV	5,676
24	Palayampatti	II	68,467
25	Saptur	II	54,852
26	Gandamanyakkur	II	61,344
27	Ettiapuram	I	881,093
28	Sivagiri	I	155,912

Zinco., Survey Office, Madras.
1893

Zinco., Survey Office, Madras.
1893

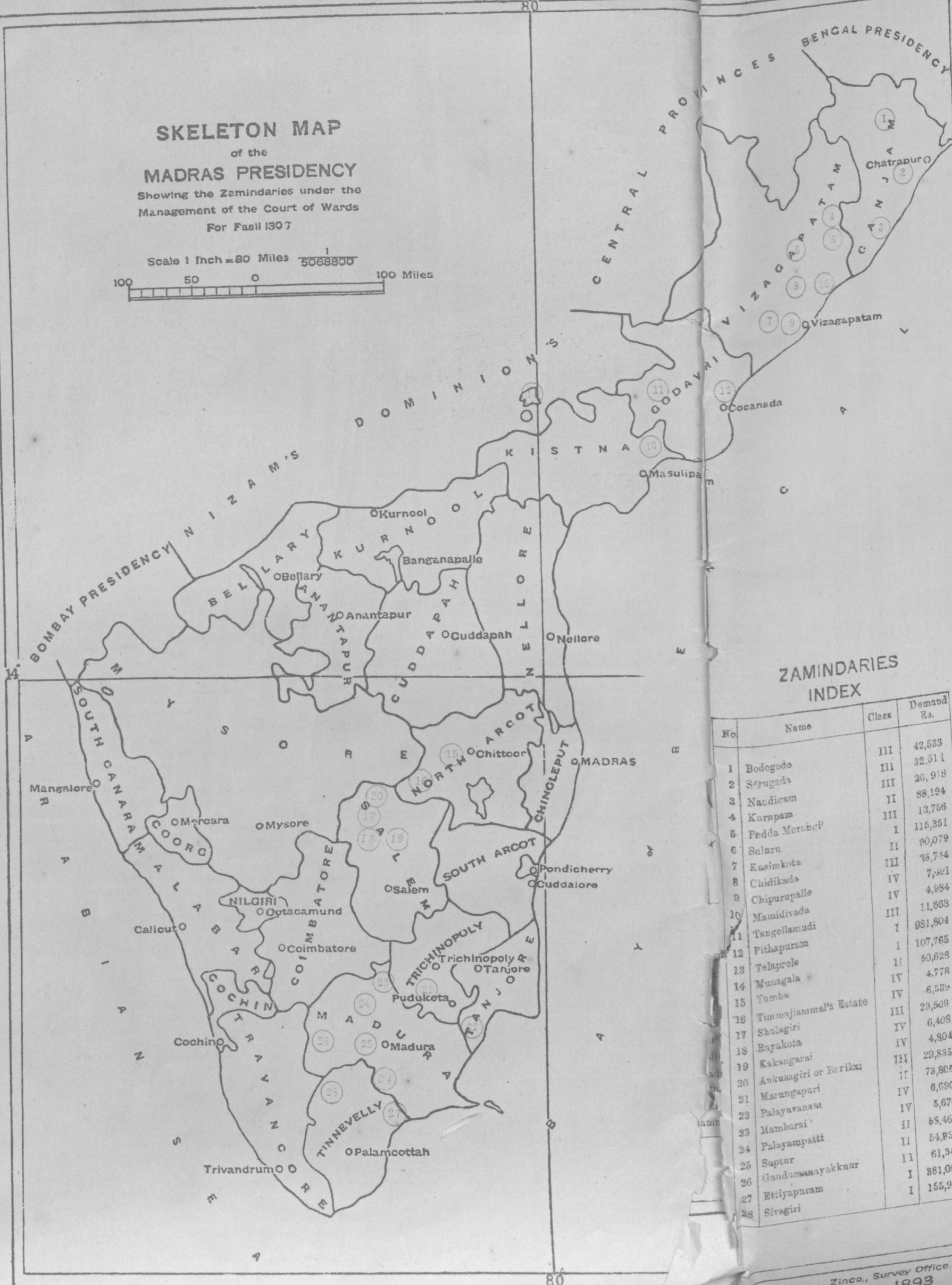
SKELETON MAP

of the MADRAS PRESIDENCY

Showing the Zamindaries under the
Management of the Court of Wards
For Fasli 1307

Scale 1 Inch = 80 Miles $\frac{1}{5068800}$

100 50 0 100 Miles



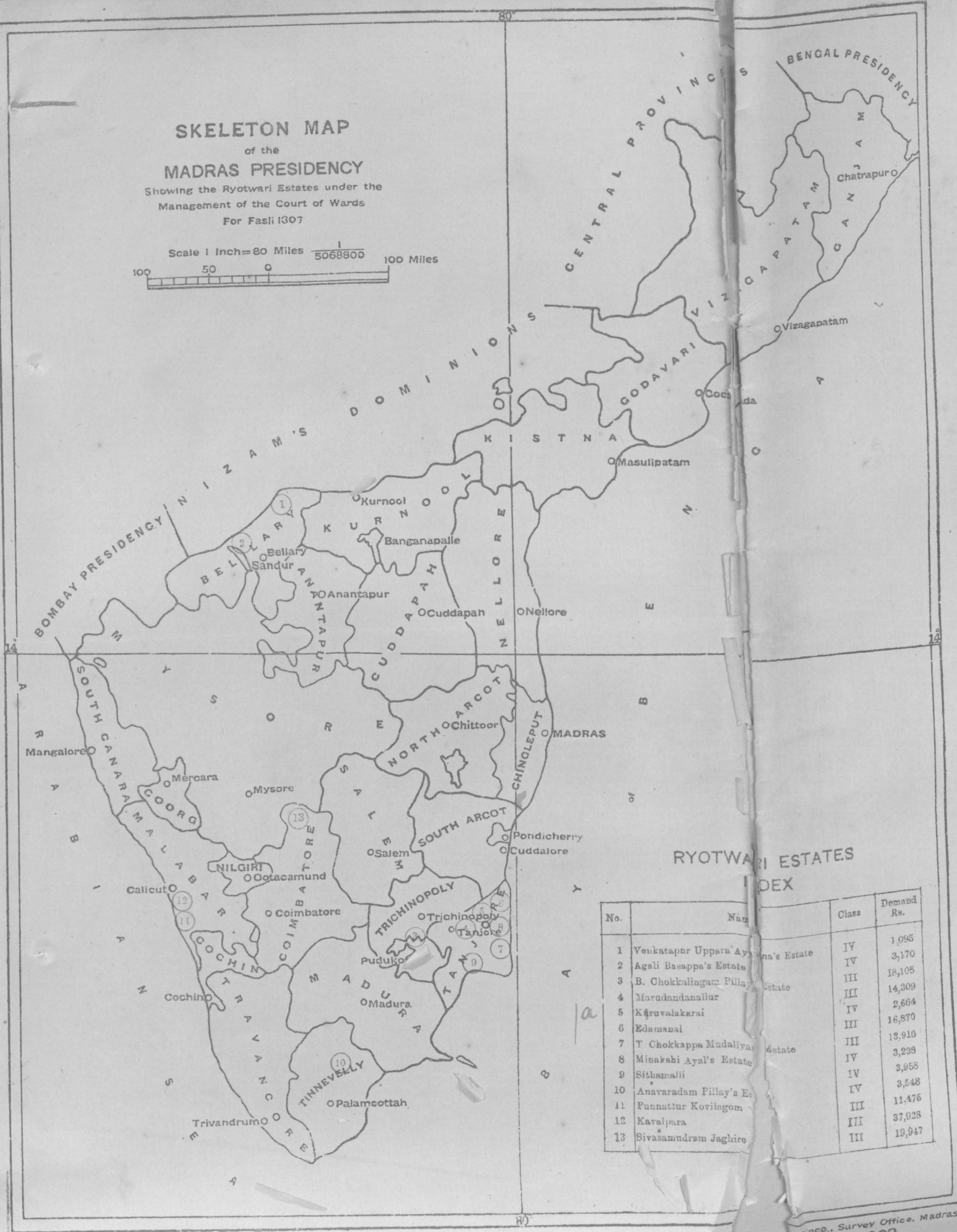
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No.	Name	Class	Demand Rs.
1	Bodogodo	III	42,533
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3	Nandiam	III	26,918
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5	Pedda Morangai	III	13,766
6	Selaru	I	115,351
7	Easimkota	II	90,079
8	Chidikada	III	75,744
9	Chipurupalle	IV	7,421
10	Mamdivada	IV	4,984
11	Tangellamudi	III	11,603
12	Pithapuram	I	981,804
13	Teleprole	I	107,765
14	Munagala	II	50,629
15	Tumba	IV	4,778
16	Timmajammal's Estate	IV	6,535
17	Shulagiri	III	23,509
18	Rayakota	IV	6,408
19	Kakangarai	IV	4,804
20	Ankangiri or Berikai	III	29,835
21	Marungapari	II	73,805
22	Palayavanam	IV	0,690
23	Mambarai	IV	5,676
24	Palayampatti	II	68,467
25	Saptur	II	54,952
26	Gandammanayakkur	II	61,344
27	Ettiyapuram	I	881,093
28	Siragiri	I	155,912

SKELETON MAP of the MADRAS PRESIDENCY

Showing the Ryotwari Estates under the
Management of the Court of Wards
For Fasli 1307

Scale 1 Inch = 80 Miles
100 50 0 50 100 Miles

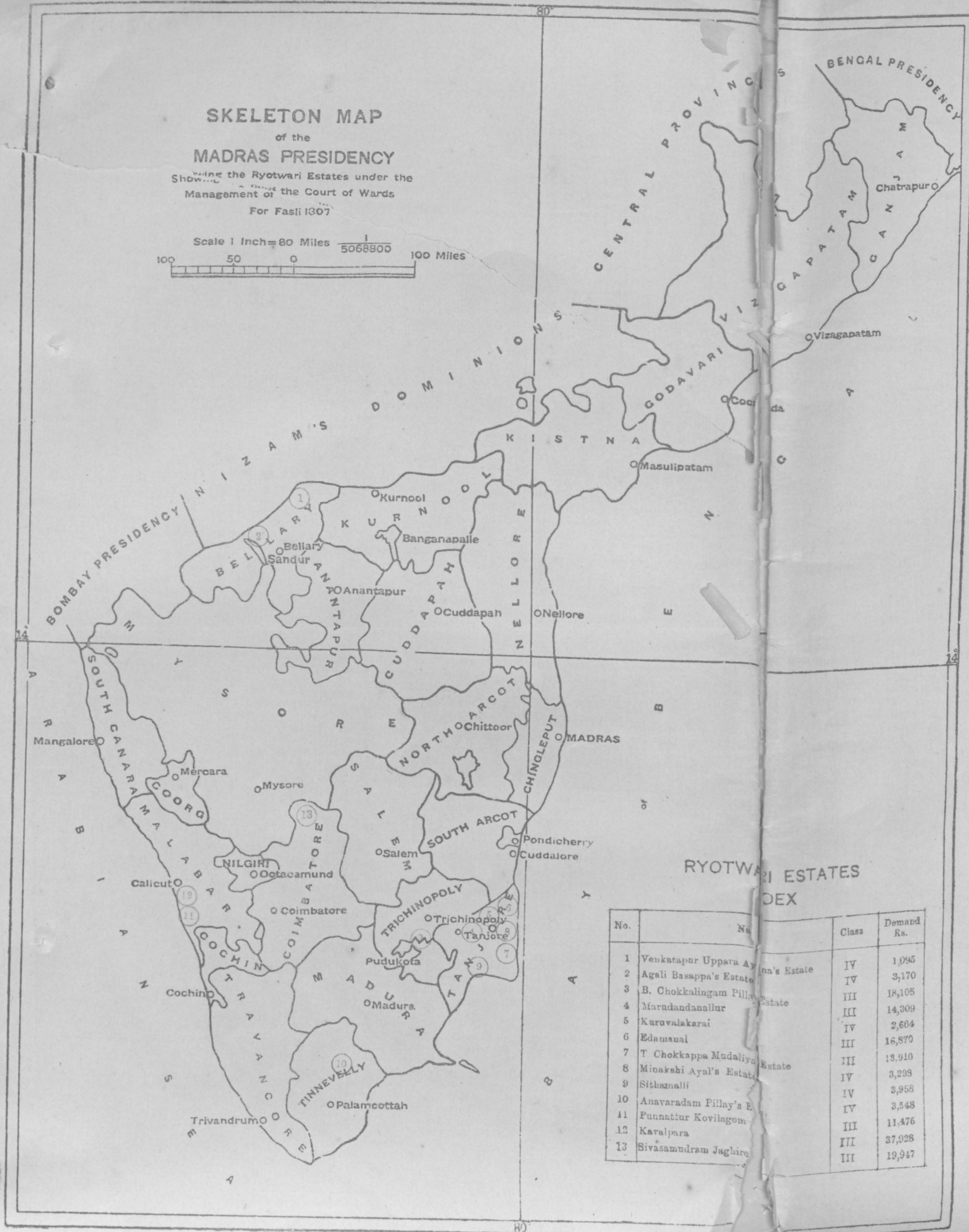


RYOTWARI ESTATES INDEX

No.	Name	Class	Demand Rs.
1	Venkatapur Uppara Ayyappa's Estate	IV	1,095
2	Agali Basappa's Estate	IV	3,170
3	B. Chokkalingam Pillay's Estate	III	18,105
4	Marudandanallur	III	14,309
5	Karavalakarai	IV	2,664
6	Edamandal	III	16,870
7	T. Chokkappa Mudaliyar's Estate	III	13,910
8	Minakshi Ayal's Estate	IV	3,298
9	Sithamalli	IV	3,958
10	Anavaradam Pillay's Estate	IV	3,548
11	Punnattur Kovilagam	III	11,475
12	Kavalpara	III	37,923
13	Sivasamudram Jaghire	III	19,947

SKELETON MAP
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Showing the Ryotwari Estates under the
Management of the Court of Wards
For Fasli 1307

Scale 1 Inch = 80 Miles
5068800
100 50 0 100 Miles

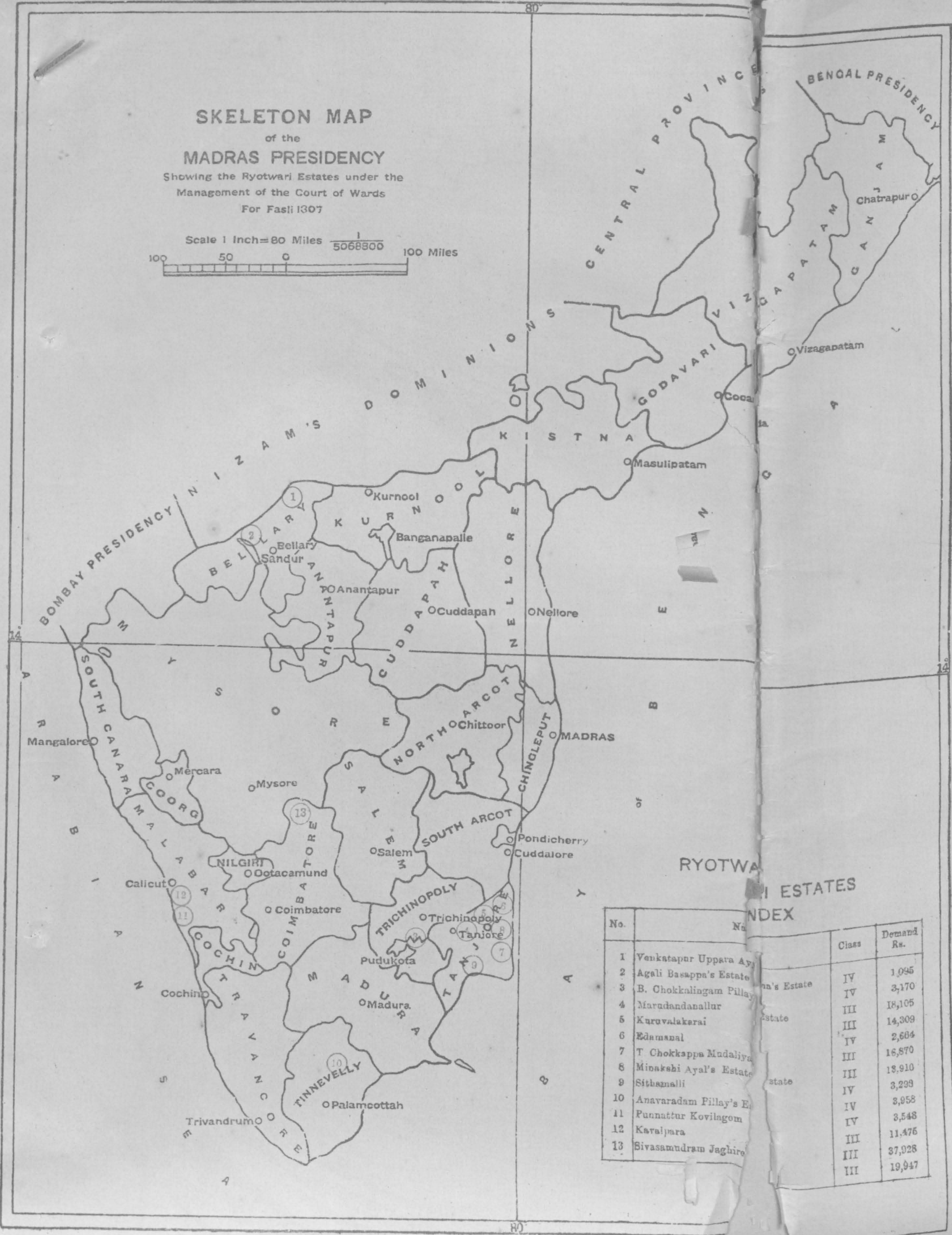


SKELETON MAP

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Scale 1 Inch=80 Miles
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RYOTWARI ESTATES INDEX

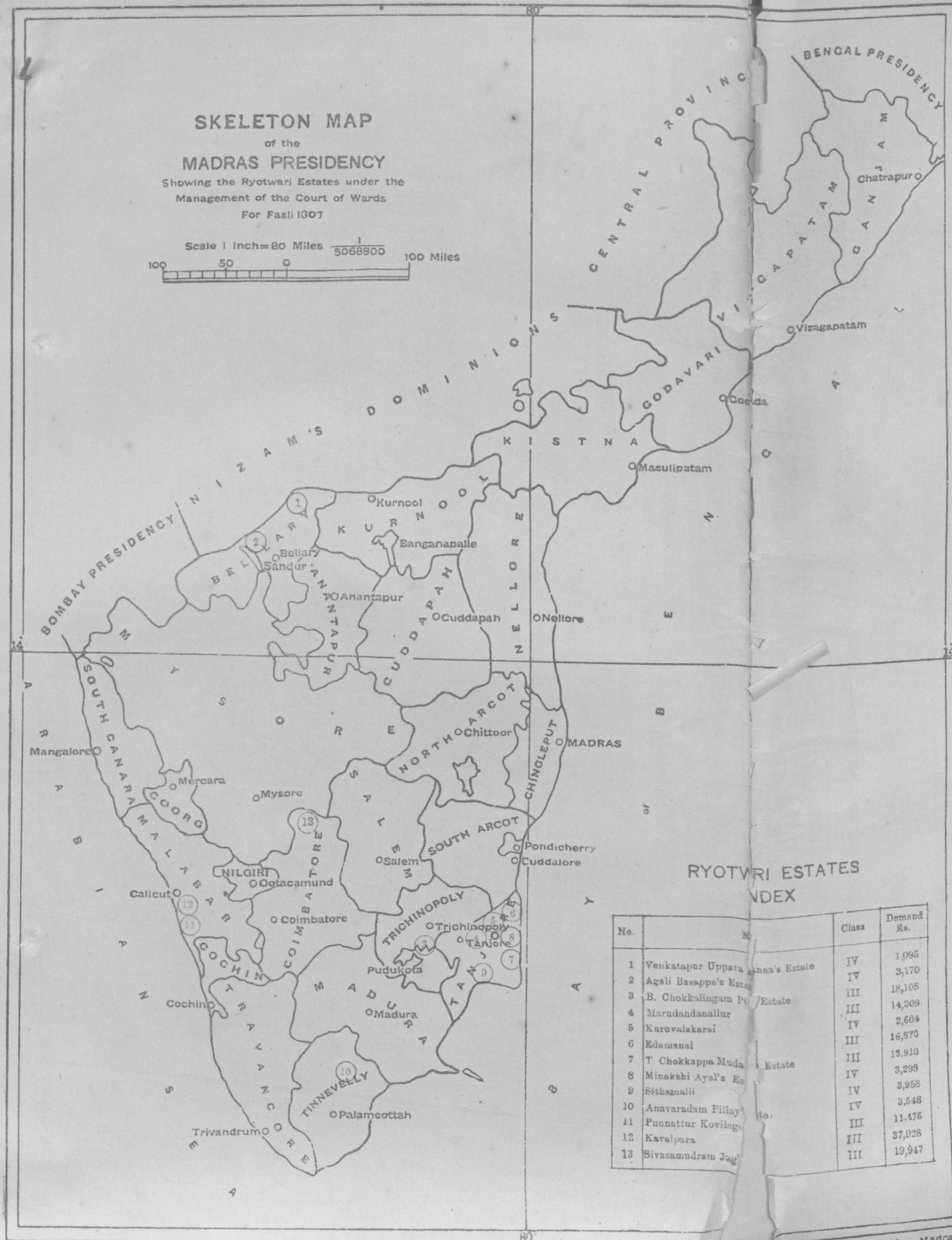
No.	Name	Class	Demand Rs.
1	Venkatapur Uppara Aya	IV	1,095
2	Agali Basappa's Estate	IV	3,170
3	B. Chokkalingam Pillay	III	18,105
4	Marudandanallur	III	14,309
5	Kuruvalakerai	IV	2,604
6	Edamandal	III	16,870
7	T. Chokkappa Madaliya	III	18,910
8	Minakshi Ayal's Estate	IV	3,299
9	Sithamalli	IV	3,958
10	Anavaradam Pillay's E	IV	3,548
11	Punnattur Kovilagam	III	11,476
12	Kavaljara	III	37,028
13	Bivasamudram Jaghiro	III	19,947

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Showing the Ryotwari Estates under the
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For Fasli 1307

Scale 1 Inch=80 Miles
100 50 0 50 100 Miles



RYOTWARI ESTATES INDEX

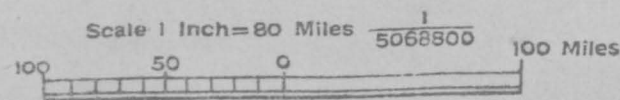
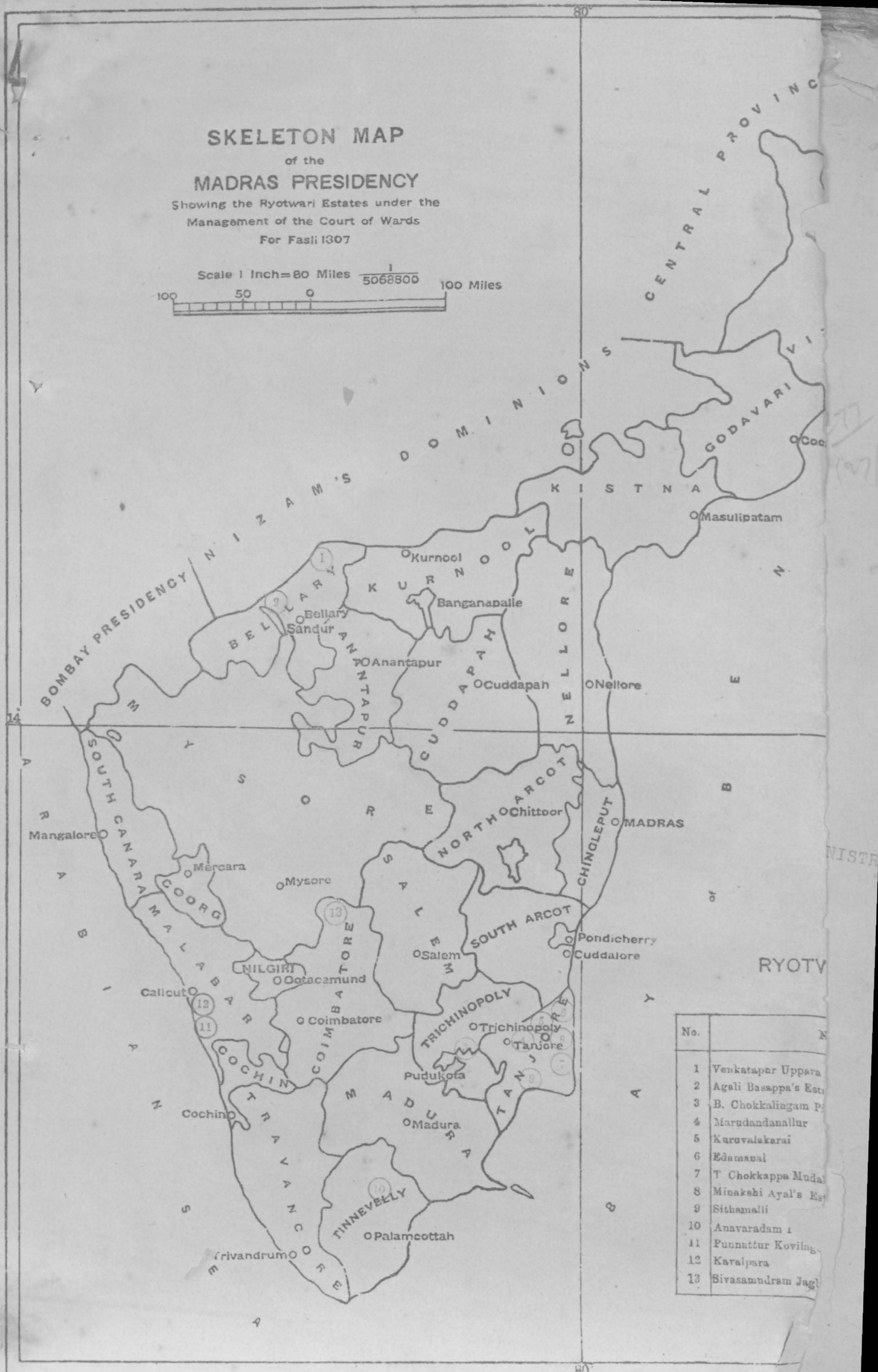
No.	Name	Class	Demand Rs.
1	Venkatapur Uppara	IV	1,095
2	Agali Basappa's Estate	IV	3,170
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4	Marudandanallur	III	14,309
5	Kuravalakerai	IV	2,604
6	Edumanal	III	16,870
7	T. Chokkappa Mada	III	13,910
8	Minakshi Ayal's Es	IV	3,298
9	Sithanalli	IV	3,958
10	Anavaradam Pillay	IV	3,548
11	Punnattur Kovilga	III	11,476
12	Kavalpara	III	37,028
13	Sivasamudram Jag	III	19,947

SKELETON MAP

of the
MADRAS PRESIDENCY

Showing the Ryotwari Estates under the
Management of the Court of Wards

For Fasli 1307



No.	
1	Venkatapur Uppara
2	Agali Basappa's Estate
3	B. Chokkalingam P.
4	Marudandanallur
5	Karavalekarai
6	Edamaval
7	T Chokkappa Mudal
8	Minakshi Ayal's Estate
9	Sithamalli
10	Anavaradam i
11	Punnattur Kovil
12	Karalpara
13	Sivasamudram Jagl

Original Report of 26-1-1899

20/2/1899

A FILE OF COLLECTORS' REPORTS ON THE ADMINISTRATION OF
WARDS' ESTATES IN FASLI 1307.

THE GANJAM ESTATES.

DATED CHATRAPUR, 26TH SEPTEMBER 1898.

Dis. 408-R.—C.W.

From H. D. TAYLOR, Esq., I.C.S., Acting Collector of Ganjam, to the Secretary to the Court of Wards, Madras.

I have the honour to submit my report on the administration of the estates under the management of the Court of Wards in this district for fasli 1307, together with the prescribed statements.

2. *Number of estates under management.*—The estate of Pedda Kimedi was restored to the zemindar on 2nd June 1898 as reported in this office letter, Dis. No. 395-C.W., dated 28th June 1898. The estate of the late proprietor Sri Gajapati Vasudeva Deo Garu of Tekkali was taken under management during the year owing to the minority of his son and heir—*vide* Court's Proceedings, No. 3, Press, dated 28th March 1898, communicating Government Order, Mis. No. 1340, Revenue, dated 17th March 1898. There were thus four estates under management at the end as at the beginning of the fasli, including Parlakimedi, which is retained on the list, as the old zemindar continues a ward of the Court in respect of his personal property. As in previous years, figures regarding Parlakimedi are given only in statements Nos. I and IV.

3. *Estate handed over.*—The subjoined statement shows the condition of Pedda Kimedi estate at the time of its restoration as compared with its condition when it was taken under the Court's control.

- 1 Parlakimedi
- 2 Gadapode
- 3 Serupada
- 4 Peddakimedi — restored
- 4 Navaripam — Taken up.

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

District.	Estate.	Current demand		Balance on hand		Debts recovered during the period the estate was under management.	Debts paid off during the same period.		
		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.
1	2	3	4	5	6	7	8	9	10
Ganjam..	Pedda Kimedi.	Rs. 1,04,668	Rs. 1,21,296	Rs. 2,337	Rs. 6,063	Rs. 3,421	Rs. 2,70,050	Rs. 1,21,498	Rs. 3,91,548
						Note— Old debts ..	2,40,050	83,485	3,23,535
						New debts ..	30,000	38,013	68,013

District.	Estate.	Amount expended on irrigation works.	Amount expended on other improvements.	Period for which the estate was under management.	Educational qualifications of the ward	
		11	12	13	When the estate was taken up.	When the estate was restored.
Ganjam..	Pedda Kimedi.	Rs. 32,873	Rs. 11,503	Y. M. D. 5 9 28	The minor made a little progress in Uriya and was quite ignorant of Telugu and English.	English.—Second Reader, the whole 96 pages. Grammatical Primer.—To the end of Etymology, 47 pages. Arithmetic.—Subtraction of Fractions. Uriya.—Nitibodha, the whole 97 pages. Grammar.—The whole 36 pages. Sanitary Primer.—The whole 50 pages. Chanikya niti.—The whole 49 pages. Agriculture.—The whole 169 pages. The zemindar was instructed in the details of the estate management and was also taught the Rent Recovery Act.

* Vide column 18 of statement No. 11-B for fasli 1302.
+ Vide demand, collection and balance statement for the quarter ending 30th June 1898, Dis. No. 26-D.—C.W., dated 11th July 1898.
† Vide paragraph 6 of the Ganjam Collector's letter, C. No. 494-C.W., dated 22nd July 1892, printed in Court of Wards' Proceedings, No. 2931, dated 23rd August 1892.

4. *Pedda Kimedi estate.*—The demand of the estate rose from Rs. 1,04,668 in fasli 1302 to Rs. 1,21,296 in fasli 1307. The debts due by the estate at the time of the Court's intervention were Rs. 2,40,050; and some of these bore compound interest. As the annual income was not sufficient to clear the estate of liabilities and as some of the debts bore high rates of interest, fresh loans were contracted for a sum of Rupees 1,46,000 on a lower rate of interest. The net amount actually devoted to the repayment of debts was Rs. 2,45,548. All old debts were paid and a sum of Rs. 1,16,000 out of the loans taken during management was outstanding at the date of restoration. The estate was carefully and economically managed during the short period of 5 years, 9 months and 28 days, during which it remained under the Court's management.

5. *Statement No. I.*—Statement No. I shows the names of the estates under management, the authority under which they were taken up, the sex of the wards and their disabilities, the period during which the estates have been under the Court's management, and the dates on which such of them as are minors will attain their majority. The Parlákimedi ward was incapacitated by imbecility; and the rest by minority.

6. *Season.*—The season was favourable during the fasli in all the estates. No remissions were granted during the year.

7. *Holdings.*—The aggregate area of holdings of the ryotwari and joint-rent villages in the estates of Bodogodo, Pedda Kimedi and Serugáda was 22,622 acres

during the fasli against 20,532 acres in fasli 1306. The increases shown below estatewar are only nominal, being due merely to changes in the tenure of certain villages from rented to ryotwar:—

Increase.									
									ACS.
Bodogodo ..	..	..	..	..	..	..	..	..	795
Pedda Kimedi ..	..	..	..	..	..	..	..	..	1,295
Total ..	..	..	..	..	..	..	..	..	2,090

8. *Cultivation.*—For want of cultivation statistics, the entire holdings have been returned as cultivated. The maintenance of cultivation accounts in the zemindari tracts cannot, generally, be enforced until the village establishments are reorganized under the Madras Proprietary Estates' Village Service Act II of 1894. As regards Serugáda estate, more accurate statistics may be expected on the completion of the survey of the estate which is now under progress.

9. *Demand of estates.*—Statement II-B shows the demand of the estates under management. The demand of the four estates during the fasli 1307 was Rs. 2,23,258 against Rs. 1,84,226 in the previous fasli. The increase is due to the favourable character of the season, whereas in the previous year remissions had to be granted owing to the very unfavourable state of the season.

10. *Demand, Collection and Balance.*—Statement No. III shows the demand, collection and balance of the four estates under management during the year under report. The arrear demand in the beginning of the fasli excluding Rs. 3 of the Nandigam estate was Rs. 27,917. The difference of Rs. 392 between this amount and the balance of the three estates of Pedda Kimedi, Bodogodo and Serugáda as noted in last year's report (Rs. 27,528) is, as already explained in the demand, collection and balance statement, due to the revision of land-cess and to the inclusion in the previous fasli of excess collections as regular collections.

11. *Arrear collections.*—The arrear demand at the beginning of the fasli amounted to Rs. 27,920, of which Rs. 19,133 were collected and Rs. 629 were written off, leaving a balance of Rs. 8,158 at the end of the fasli. Deducting subsequent collections and amounts since recommended and sanctioned to be written off (Rs. 1,382), the net recoverable balance is Rs. 6,766 or 24.23 per cent. against 76.06 per cent. as shown in the previous year's report. The following statement shows the particulars of the arrear balances at the end of the fasli:—

PARTICULARS of arrear balances shown in column 6 of the statement No. III.

Estates.	Recoverable.	Doubtful.	Irrecoverable.	Covered by bonds.	Covered by decrees.	Amount to be sued for or already sued.	Amount covered by process.	Total.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Parlákimedi ..	..	..	..	..	..	..	..	..
Bodogodo ..	101	924	1,325	137	228	..	..	2,715
Pedda Kimedi ..	1,102	23	761	..	351	835	..	3,072
Serugáda ..	158	..	463	..	..	1,747	..	2,368
Nandigam, &c., khandams.	3	..	..	..	..	..	..	3
Total ..	1,364	947	2,549	137	579	2,582	..	8,158

12. It will be seen from the above statement that the recoverable balance was very small, being only Rs. 1,364. Of this, Rs. 1,102 relates to Pedda Kimedi estate which has been restored to the zemindar, and Rs. 3 pertaining to the Nandigam estate have been since collected.

13. Of the arrear balance of Rs. 2,715 in the Bodogodo estate, Rs. 1,325 have been written off the accounts—vide Court's Proceedings, Mis. No. 858, dated 10th August 1898, and Rs. 64 of the recoverable balance were collected in July and August last. Rs. 228 are covered by decrees and steps are being taken to execute

them. The amount of Rs. 137 covered by bonds is not yet due, the time granted for the payment of the same not having yet expired. The amount of Rs. 924 shown as doubtful of recovery consists partly of Nazarana due by the Khonds of hill villages and partly of increased land-cess due by subsequent inamdars for faslis 1303 to 1306, owing to a late revision of land-cess. The collection of this amount from hill men and petty inamdars is very difficult. The manager has been directed to take special steps for the collection as much as possible of this amount at an early date.

14. Of the arrear balance of Rs. 2,368 in the Serugáda estate, a sum of Rs. 1,747 has to be recovered through court. Some suits have been already filed for Rs. 1,280, and others will be shortly filed for the remaining Rs. 467. Rs. 463 have been subsequently found to be irrecoverable, and a statement will be submitted for the same with the next demand, collection and balance statement. The manager has been directed to take prompt steps for collecting the recoverable balance of Rs. 158.

15. *Current collections.*—The total current demand including that of Nandigam estate was Rs. 2,23,258, of which Rs. 2,10,738 were collected, leaving a balance of Rs. 12,520 at the end of the fasli, including Rs. 6,534 relating to the Pedda Kimedi estate at the time of its restoration to the zemindar on the 2nd June 1898. Deducting Rs. 1,408 on account of subsequent collections, the net balance of the three estates at present under management was Rs. 4,558 at the end of August last. The balance of Rs. 2,253 in the Nandigam estate is due to the difficulty of ascertaining correct balances owing to the confused state of the late proprietor's records. The balances of Bodogodo and Serugáda are small and call for no remarks, being 4.5 and 1.18 per cent. against 12.95 and 19.1 per cent. for the Presidency in the three previous faslis.

16. *Financial condition of estates.*—Statement No. IV shows the financial condition of the estates under management during the year under report. The aggregate cash receipts of all the estates during the year amounted to Rs. 2,97,760 including interest on Government securities amounting to Rs. 55,580—*vide* Court's Proceedings, No. 2, Press, dated 11th February 1898, and No. 5, Press, dated 4th August 1898. The subjoined statement shows the receipts of the several estates in fasli 1307 as compared with those of fasli 1306. Reasons are given in the remarks column for the variations:—

Estate.	Receipts.		Difference.	Remarks showing the reasons for increase or decrease.
	Fasli 1306.	Fasli 1307.		
Parlákimedi	Rs. 1,17,620	Rs. 54,204	— 63,416	The decrease is due to the decrease on interest in Government promissory-notes owing to the restoration of about 19 lakhs of rupees worth of promissory-notes to the two sons of the Parlákimedi ward.
Bodogodo	39,258	49,055	+ 9,797	The increase is due to increased rentals owing to the favourable character of the season and to the fact that no remissions were granted during the year as in the previous year.
Pedda Kimedi	1,38,315	1,30,028	— 8,287	The decrease is nominal. Rs. 46,000 having been borrowed in the previous year on behalf of the estate for liquidation of debts. There was really an increase in receipts for the reasons given against Bodogodo.
Serugáda	7,979	61,692	+ 53,713	The estate had been under management in the previous year for only about three months, whereas it was under management during the whole of fasli 1307.
Nandigam	..	2,781	+ 2,781	The estate was newly brought under management during the fasli under report.
Total	3,03,172	2,97,760	— 5,412	

17. The aggregate cash balance in the beginning of the fasli was Rs. 72,031. With the cash receipts during the year, the total cash assets of the fasli amounted to Rs. 3,69,791. Of this amount Rs. 3,29,795, including a sum of Rs. 52,867 invested in Government securities and a sum of Rs. 31,991 devoted to payment of debts, were spent during the year, leaving a cash balance of Rs. 39,996 at the end of the fasli. Adding to this, the Government securities of the nominal value of Rs. 16,63,100

held on behalf of Parlákimedi and Bodogodo estates and the value (Rs. 1,986) of grain on hand at the close of the year, the total balance to the credit of the estates on the 30th June 1898 was Rs. 17,05,082 as particularized in column 13 of statement No. IV. The unusual receipts and charges of the year are the following:—

	Rs.
Unusual receipts—	
Debts recovered	11,280
Sale-proceeds of property	1,561
Total	12,841
Unusual charges—	
Debts repaid	31,991
Amount invested in promissory-notes	52,867

Excluding these unusual items, the receipts and charges of the year amounted to Rs. 2,84,919 and Rs. 2,44,937, respectively, against Rs. 2,78,693 and Rs. 2,28,588, the corresponding figures for the previous year.

18. *Comparative statement of total charges.*—The total charges of the year are compared below with those of the preceding fasli for the estates under the management. The items referred to in clause 12 of paragraph 2 of Court's Proceedings, No. 2020, dated 16th June 1892, *i.e.*, debts repaid and amount invested in Government promissory-notes are excluded from these figures:—

Estate.	Fasli 1306.	Fasli 1307.	Difference.
	Rs.	Rs.	Rs.
1. Parlákimedi	4,345	57,308	+ 52,963
2. Bodogodo	40,488	43,445	+ 2,957
3. Pedda Kimedi	79,905	1,10,198	+ 30,293
4. Serugáda	5,690	31,333	+ 25,643
5. Nandigam	..	2,653	+ 2,653
Total	1,30,428	2,44,937	+ 1,14,509

Item 1.—Government promissory-notes of the nominal value of Rs. 19,20,500 and a cheque on the Bank of Madras for Rs. 58,778-12-0 were received during the year from the Accountant-General for payment to the two sons of the Parlákimedi ward of the sum of Rs. 19,02,220 which they agreed to accept as their share of the partible properties inherited by their father in 1831. As reported in my letter, Confidential No. 71-C.W., dated 11th November 1897, Rs. 24,206-14-0 were paid in cash to the two sons of the Parlákimedi ward. Of the sum of Rs. 34,571-14-0 remaining out of the value of the cheque received from the Accountant-General, Rs. 30,000 have been forwarded to him for investment in Government promissory-notes. The increase in the amount of charges during the year is due to the above causes.

Item 2.—The increase is due mainly to the value of furniture purchased at Newington, to the increased expenditure on account of the education of the minor, and to the compensation paid to Mr. Moss for the withdrawal of the offer of employment as tutor.

Item 3.—The increase is chiefly due to the payment of arrear peishcush to Government, Rs. 38,838 having been paid on account of arrear and current peishcush during the fasli under report against Rs. 7,007 paid in the previous fasli.

Item 4.—This calls for no explanation, as the Serugáda estate was under management for less than three months in fasli 1306.

Item 5.—Calls for no remarks; the estate having been newly brought under management during the fasli under report.

19. *Utilization of surplus balances.*—Pedda Kimedi estate was restored to the zemindar before the close of the fasli and has no surplus balance. Nandigam estate is heavily involved in debts. Parlákimedi being left out of account, the surplus balances at the end of the fasli of Serugáda and Bodogodo estates were Rs. 24,154 and Rs. 57,906, respectively. Serugáda estate is, for the most part, adequately supplied

with good irrigation under the Rushikulya canal. The survey of the estate has been undertaken at an estimated cost of Rs. 6,000. Lands may be purchased when suitable opportunities offer. In the meanwhile, Rs. 10,000 have been remitted to the Accountant-General for investment in Government promissory-notes.

20. The balance against Bodogodo estate includes Government promissory-notes of the nominal value of Rs. 48,800. The Court is aware that the question of utilizing the balance of this estate in the construction of productive works has been receiving attention. Three irrigation projects have been abandoned for some reason or other. A fourth proposal for the construction of two dams across the Kukudakhai nala near Bodogodo is now under consideration. It is not necessary to reiterate here the details of this project. In its Proceedings, Mis. No. 1053, dated 19th September 1898, the Court of Wards has requested the Government to instruct the Public Works officers to investigate and report on the project and to prepare the necessary plans and estimates, if the scheme is likely to prove remunerative. The manager has since submitted a milder proposal of repairing and converting Lakshimipur tank into an irrigation source in case Kukudakhai nala project is not sanctioned. This proposal has also been objected to by the Executive Engineer on the ground that it will endanger the safety of the Surada reservoir and diminish its supply. A separate report will be submitted on this proposal in case the Kukudakhai nala project is rejected by Government.

21. *Takkavi*.—No advances were made to ryots during the year and no applications were presented by tenants for *takkavi*.

22. *Percentage of establishment charges and Government Commission to normal receipts*.—Column 15 of statement No. IV appended to the report shows the percentage of establishment charges and Government commission to normal receipts. Abnormal income, such as debts recovered and sale-proceeds of property, is left out of account. The percentages in all the estates except Bodogodo were less than 12 and do not call for remarks. In the Bodogodo estate it was 18.02 against 19.3 in the previous fasli. These high percentages are due to the fact that a proportionately higher paid establishment compared with its income had to be entertained for the efficient management of this estate which lies on the borders of the Maliahs and is consequently an unhealthy and difficult charge. The lower percentage in the fasli under report than in the previous fasli is due to better collections.

23. *Public Works*.—The allotment to, and the expenditure by, the Public Works Department whose transactions are shown for the official year are given separately from the allotment for, and expenditure on, works executed by the Revenue Department whose transactions are shown for the fasli year—*vide* statement No. IV-A.

As the statistics of the two departments relate to two different periods, they are dealt with separately in this report.

The amount of expenditure incurred by Public Works Department, which was adjusted during the fasli according to B.F.Q. memoranda from the Accountant-General is also given in statement No. IV-A; but this relates to months from April 1897 to March 1898, *i.e.*, to the official year.

The only estate in which expenditure was incurred by the Public Works Department was the Bodogodo estate, where Rs. 2,594 were spent out of an allotment of Rs. 4,199. The short expenditure is explained by the Executive Engineer, Ganjam division, to be due to the paucity of subordinates on account of famine and to the Sub-Divisional officer's time being taken up on the Surada reservoir.

24. *Works in charge of the Revenue Department*.—The following statement compares the expenditure with the allotment in fasli 1307:—

Name of estate.	Allotment.	Expenditure.	Difference.
	RS.	RS.	RS.
Bodogodo	4,500	4,325	175
Pedda Kimedi	6,458	5,525	933
Serugada	2,500	2,063	437

25. The expenditure in Bodogodo is satisfactory being 96 per cent. of the allotment. The percentages of expenditure to allotment in the other two estates of Pedda Kimedi and Serugada are 85 and 82 per cent., respectively, Rs. 933 could not be spent in Pedda Kimedi estate owing to the restoration of the estate to the zemindar a month earlier than the close of the fasli. Rupees 437 could not be spent in the Serugada estate as materials were not readily available for certain building works.

26. Adopting for the fasli year, the figures given by the Public Works Department for the official year, the total allotment for public works during the year for the three estates of Bodogodo, Pedda Kimedi and Serugada was Rs. 17,657, of which Rs. 14,507 were spent during the year. The percentage of expenditure to allotment was 82.15 in the year against 92.9 for this district and 60 for the Presidency in the previous year. The expenditure in the three estates is classified below:—

	Fasli 1306.	Fasli 1307.
	RS.	RS.
Irrigation works	13,226	8,533
Buildings	3,493	4,871
Communications	247	...
Establishment	1,512	1,103
Total	18,508	14,507

A larger amount was spent on irrigation works in the previous fasli on account of famine.

27. *Debts due to the estates*.—Statement No. V-A shows the debts due to the estates under management. The amount of Rs. 865 shown against the Bodogodo estate is due from the hill chief of Kattingia. This amount represents the principal with interest accruing every year, it has now amounted to Rs. 3,539. The hill chief died and the entire moveable property including live-stock left by him was hardly worth Rs. 500. The debt was secured by a deed mortgaging Kattingia estate without possession in favour of the late Bodogodo Zemindar. The mortgage of the Kattingia estate is invalid, as it is held by the chief on service tenure. The debt is irrecoverable and may be written off the accounts.

28. Of the total amount of Rs. 2,305 due to the Pedda Kimedi estate, Rs. 331 were recovered during the fasli, leaving a balance of Rs. 1,974, which is payable in instalments. Of the total amount of Rs. 1,89,459 due to the Serugada estate, including interest that accrued during the fasli, Rs. 10,949 were recovered, leaving a balance of Rs. 1,78,510. Out of this amount, Rs. 1,67,600 are due from the zemindar of Biridi. The principal of Rs. 1,50,000 is payable in 1906 according to the terms of the mortgage deed. Time has been given to the zemindar for payment of interest upto 15th October. The remaining Rs. 10,910 are due from several persons. Steps are being taken to recover these minor debts as they fall due.

29. The figures shown against the Nandigam estate, as debts due to the estate are not accurate, the manager not being able to furnish a correct statement owing to the confused state of the late proprietor's records. The manager has been directed to make the necessary enquiries and submit a correct statement as early as possible. A revised statement will be submitted, if necessary. As already reported, a major portion of these debts is irrecoverable.

30. *Debts due by the estates*.—Statement No. V-B shows the debts due by the estates under management. The total amount due at the beginning of the fasli, including Rs. 1,11,090 due by the Nandigam estate, was Rs. 2,54,715. Adding thereto Rs. 19,096, the interest that accrued during the year, the total amounted to Rupees 2,73,811, of which Rs. 37,043 were repaid, leaving at the end of the fasli a balance of Rs. 2,36,768 due by the two estates of Pedda Kimedi and Nandigam. Only Rs. 23,497 of the debts due by the Pedda Kimedi estate could be repaid during the year owing to the unfavourable state of the season in the previous fasli and the heavy amount that had to be paid to Government during the fasli under report, on account of peisheush of two faslis. The debt of Rs. 1,20,644 which the zemindar has now to discharge bears easy rates of interest varying from 7 to 8 per cent. The amount of Rs. 2,11,800 due by the Nandigam estate on account of usufructuary mortgages is not included in

the statement. Attempts made in various quarters for a consolidated loan on a favourable rate of interest to redeem these mortgages and pay off the other debts shown in the statement have proved abortive. Most of the debts shown in the statement bear interest varying from 12 to 24 per cent. I am at present in negotiation for a loan of a lakh of rupees at 8 per cent. per annum to pay off these debts. The estate has also to pay about Rs. 12,000 to Government on account of peisheush. The estate is so heavily encumbered that it is not easy to raise loans on a favourable rate of interest. It will probably be necessary to sell a few villages of the estate. A separate report will be submitted on this subject. The exact amount due by the estate has not yet been correctly ascertained.

31. *Education of Wards.*—The Nandigam ward is but three years old. Statement No. VI showing the educational progress made by the other minors is enclosed; but in the case of Bodogodo and Serugáda wards, it shows their progress only up to the date of their departure from the district in the first week of December 1897. Further particulars will have to be obtained from Mr. Morrison, their tutor at Newington. The Pedda Kimedi ward received instruction during the fasli in Revenue Law and Accounts from M.R.Ry. M. Kutumbarao Pantulu, who was specially appointed for the purpose. He attended the jamabandi of his estate conducted by M.R.Ry. S. L. Narasimharao Pantulu Garu, the late Special Deputy Collector, and was also taught the details of the management of his estate.

32. *Religious and charitable institutions.*—No institution is under management in the Nandigam estate. There are no charitable institutions attached to any estate under management. The religious institutions in Bodogodo and Pedda Kimedi were under the management of the Mahadevis. I lately directed the manager of Bodogodo estate at the Mahadevi's request to assist her in leasing out temple villages and lands and in collecting the rentals. The demand, collection and balance on account of the temple lands of the Bodogodo estate will be furnished for and from the current fasli. The temples in Serugáda estate are also under the management of the Mahadevi; but the temple lands have been under the management of the manager at the desire of the Mahadevi since the estate was brought under management. A statement (No. VII) showing the demand, collection and balance, and the financial condition of the religious institutions in Serugáda is herewith submitted.

33. *Suits.*—A statement (No. VIII) showing the suits and appeals filed or defended on behalf of the estates during the fasli is submitted, as instructed in Court's Proceedings, No. 17, Press, dated 29th October 1897. The only suit of importance that was filed during the fasli was the one against the renter of Godogovindupur village in the Pedda Kimedi estate for the rent due by him for fasli 1307. The institution of this suit was sanctioned in Court's Proceedings, Mis. No. 500, dated 17th May 1898. The conduct of the suit has been left to the zemindar after the restoration of the jaghire village of Birikota in the Bodogodo estate, referred to in paragraph 57 of my last administration report, has been given up—*vide* correspondence ending with Court's Proceedings, Mis. No. 766, dated 21st July 1898.

34. *Inam alienations.*—The temporary survey establishment sanctioned for the measurement and demarcation of the subsequent inam lands in the Bodogodo estate is proceeding with its work. The results of the working of this establishment are satisfactory inasmuch as the lands in the enjoyment of the inamdars have been found on actual survey to measure more than the alleged original extent. The survey is therefore likely to result in a considerable increase of revenue to the estate. The Inam Alienation Inspector of the Pedda Kimedi estate having completed his work by June last, the records of enquiries and other statements prepared by the Inam Alienation Inspector were handed over to the zemindar for necessary action. Subsequent inam alienations in Serugáda were enquired into and dealt with during the previous management of the estate by the Court of Wards. As the late zemindar is reported to have made no alienations, no action need be taken in this matter so far as this estate is concerned. The manager of the Nandigam estate has been directed to make careful enquiries into the inam alienations of the estate and submit the report prescribed in Board's Standing Order No. 216.

35. *General remarks.*—The old zemindar of Parlákimedi continues to live in the Parlákimedi palace with his children. The monthly allowance of Rs. 5,000 is being paid by his son and is spent for the benefit of the family according to the wishes of the ward. Permission was granted to the Mahadevi of Pedda Kimedi to celebrate the marriage of the Pedda Kimedi ward on the condition that no grant from estate funds was required; and his marriage was accordingly performed. A dispute arose during the fasli between the estates of Dhárákóta and Bodogodo about the ownership of a portion of Mallijhora forest. The Board of Revenue was requested, in this office letter, R.C. No. 978-C.W., dated 20th May 1898, to appoint a survey officer, under section 4 of Act IV of 1897, for the settlement of the dispute and the demarcation of the boundary between the two estates; and the Board's orders are awaited. As already stated, the survey of the Serugáda estate is in progress. The forests of the Bodogodo estate are under the supervision of a Forest Ranger, whose services have been lent by Government to the Court of Wards. A boundary line is being cut round the Agulo reserved forest of the Bodogodo estate—*vide* correspondence ending with Court's Proceedings, Mis. No. 854, dated 10th August 1898.

ESTATES IN THE VIZAGAPATAM DISTRICT.

DATED 1ST OCTOBER 1898.

Dis. No. 1727.

From W. O. HORNE, Esq., Collector of Vizagapatam, to the Secretary to the Court of Wards, Madras.

I have the honour to submit my report on the administration of the estates under management in the district for fasli 1307 accompanied by the prescribed statements.

2. *Number of estates under management.*—There were nine estates under management on the 1st July 1897. Of these, two estates, viz, Appikonda and Belgam, left the Court's hands during the year, the one owing to the eldest of the minors having attained his majority, and the other in the execution of the decree passed in Original Suit No. 38 of 1894 on the file of the local District Court (*vide* Court's Proceedings noted on the margin). No new estates were taken under management. There were thus seven estates under management at the end of the year. The proprietrix of the Chidikada estate died on 19th March 1898, but as the Court's orders for the delivery of the estate to the reversioner were not received until 29th July 1898, the estate continued under management throughout the year.

3. *Estates handed over.*—The subjoined statement shows the condition of the surrendered estate of Appikonda at the time of its restoration as compared with its condition when it was taken under the Court's control. A detailed report was submitted in this office letter, No. 778, dated 15th April 1898, disposed of in Court's Proceedings, Mis. No. 525, dated 25th May 1898:—

STATEMENT showing the condition of the Appikonda estate restored at the time of surrender as contrasted with its condition when it was taken up.

District.	Estate.	Current demand.		Balance on hand.		Debts recovered during the period the estate was under management.	Debts paid off during the same period.		
		When the estate was taken up.	When the estate was handed over.	When the estate came under management.	When the estate was restored.		Principal.	Interest.	Total.
1	2	3	4	5	6	7	8	9	10
Vizagapatam.	Appikonda ..	RS. 9,420	RS. 8,848	RS. 33,978	A. P. 8 6 24,890 12 5	RS. 69,474	RS. 65,490	RS. 6,507	RS. 71,997

District.	Estate.	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.
		11	12	13	14	15
Vizagapatam.	Appikonda ..	RS. 3,206	RS. ..	Y. M. D. 11 7 29	The eldest minor was studying in the 1st class, and 2nd minor in the preparatory class of the Municipal Town school at Bimlipatam. The 3rd minor was reading in a primary school.	The first two wards appeared for the Lower Secondary Examination, but the eldest failed. He learned mercantile business at Madras and Bimlipatam, and made considerable progress. He can speak and write English tolerably well, and his manners are good. The second minor passed the Lower Secondary Examination, and studied up to the 5th standard. The 3rd minor was reading in the 3rd form of the Municipal Town school. His progress was not satisfactory.

4. Statement No. I does not call for remarks. The Chidikada proprietrix died on 19th March 1898.

5. *Season.*—The season was, on the whole, favourable for agricultural operations and good crops were obtained in all the estates. In a few villages of the Sálúru and Kurupám estates, the early gingelly crop was poor. In the former estate the damage was done by insects, and in the latter by heavy rains. Water and pasture were sufficient throughout the year, and cattle did not suffer from any epidemics except in the Sálúru estate, where there were a few deaths from disease.

6. *Statement No. II-A—Holdings.*—There were no variations in the holdings of any of the estates except Sálúru, where there was a decrease of 4,413 acres owing to the sale of eleven villages during the fasli. The figures given in this statement are only approximate, having been adopted from the old gudikattu and other accounts. None of the estates have ever been surveyed. It was proposed to survey the Kasimkóta and Chidikada estates, but owing to the death of the proprietrix of the latter estate, its survey was given up (Court's Proceedings, No. 433, dated 10th May 1898). Arrangements have been made for the survey of the former. It will take place in the current fasli.

7. *Actual cultivation.*—For want of cultivation accounts, the entire holdings have been returned as cultivated in all the estates except Chidikada, Chipurupalle and Kurupám. In Chipurupalle and Chidikada, village manual accounts have been maintained for some years past, and the figures given may be relied on. Endeavours are being made to introduce the village accounts in the other estates. They are now maintained in a few villages of the Kasimkóta estate. Now that the Proprietary Estates Village Service Act has been brought into force, better progress may be expected in this direction in future. There were variations in the actual cultivation of the Chidikada, Chipurupalle and Kurupám estates as compared with the preceding year. The increase in the Chidikada estate was due to favourable season, while the decrease in the Chipurupalle and Kurupám estates was due to certain lands having been relinquished in the previous year owing to bad season and not applied for during the year under report.

8. Statement No. II-B shows the gross demand of the estates under management, the remissions granted, and the net demand. As the estates have not been surveyed or settled, it is impossible to fill in accurately columns 3 to 6. Except in Kasimkóta, Chidikada, Sálúru and Kurupám, there were no variations worth speaking of in the net demand of estates as compared with those of the preceding year. The increase in Kasimkóta was due to the full assessment of certain lands hitherto held by the relatives of the family and others on nominal sist. The increase in Chidikada occurred in the rents of Uppada and Aminbada villages. The decrease in the Sálúru estate was mainly due to the sale of 11 villages, while that in the Kurupám estate was due to certain lands having been left waste. The other variations have been briefly explained in column 21 of the statement. There were no current remissions except in Peddamerangi, where Rs. 118 were remitted under Court's Proceedings, Mis. No. 856, dated 10th August 1898.

9. Statement No. III shows the demand, collection and balance of the estates under management during the year.

10. *Arrears.*—The arrear balance outstanding for collection on the date of this report was below 5 per cent. in Chipurupalle and Chidikada. In Peddamerangi and Mamidivada, Kurupám and Sálúru, while it exceeded 50 per cent. in Kasimkóta, Rs. 5,000 were involved in summary suits which were not decided until towards the close of the fasli. Sanction has lately been given for filing suits for the recovery of Rs. 10,000, and Rs. 8,000 are due from poor ryots; a large portion of this amount will eventually have to be written off the accounts on the ground of poverty. As the ryots have not yet recovered from the effects of the late famine, it was not considered advisable to press them unduly for the realization of the arrears due to postponements of sist sanctioned in fasli 1306. In Mamidivada the percentage is somewhat high. The ryots are poor, and the lands were rackrented by the late owners. They yield only one crop, viz., paddy, which entirely failed in fasli 1306, in consequence of which almost the whole of the demand of that fasli was postponed for collection in fasli 1307. It was impossible to realise two years' demand on a single

year's only crop without undue hardship to the ryots. I therefore directed that only one-third of the amount postponed in fasli 1306 should be collected in fasli 1307. Hence the large arrear balance. In Court's Proceedings, Mis. No. 604, dated 18th June 1898, the Court ordered the reduction of the estate demand by Rs. 815 being the illegal enhancements made by the late owners. Proposals for writing off this amount for fasli 1306 have been lately received, and a statement recommending the remission of the amount will be submitted with the demand, collection and balance statement for the quarter ending 30th September 1898.

Of the arrear demand of Rs. 77,786 in Sálúru, Rs. 16,554 were collected, and Rs. 8 written off during the year. Rs. 633 have been subsequently collected, leaving a balance of Rs. 60,591 on the date of this report. Of this a large portion is nominal. Rs. 17,946 are nominally due from certain maintenance holders. Bills for the adjustment of this sum are being scrutinised in my office, and the amount will be adjusted during the current fasli. Rs. 5,500 have been ascertained to be irrecoverable, and Rs. 11,000 are doubtful of recovery. The Senior Assistant Collector has been requested to enquire into the arrears. A large portion of the balance outstanding in Kurupám is irrecoverable. The Court will observe from the reviews of the monthly demand, collection and balance statements, that the manager failed to submit a statement of irrecoverable arrears in spite of repeated orders issued from this office. The short collections were also due to some extent to the negligence of the late manager with whom I have dealt suitably. It is the misfortune of this estate that its last three managers all turned out to be inefficient, though every effort was made to procure capable men. Statements showing the fasliwar particulars of the arrear balances are appended.

11. *Current.*—The net recoverable balance at the date of the report is, as usual, below 5 per cent. in Chidikada, Chipurupalle and Peddamerangi estates. In Mamidivada and Sálúru it ranged between 24 and 25 per cent., while it exceeded 25 per cent. in Kasimkóta and Kurupám. The explanation furnished above for the arrear balances in these two estates partly applies to the current balances also. In Mamidivada over a year's full demand was collected on the whole (arrears and current), while in Kasimkóta nearly a year's demand was so collected. Collections in this estate were much impeded in the preceding two years by the estate ryots refusing to agree to certain illegal enhancements made by the late owners, and the consequent litigation which only lately ended. A large portion of the current balance in Sálúru is nominal. Rs. 5,982 are adjustable to the sist of the seri lands in the enjoyment of maintenance holders. The remainder is mainly due on account of kattubadi and landcess on inams. The collection of these two items was grossly neglected in the late Zamindar's time, and all claims under these heads are involved in dispute. They cannot be settled without resort to litigation. The Senior Assistant Collector has been requested to investigate the matter. The large outstanding balance in Kurupám is partly due to the inefficiency and negligence of the manager and partly to the poverty of the ryots.

12. Statement No. IV shows the financial condition of the estates under management.

13. A statement showing the details of "Other items" entered in column 9 of enclosure No. 1 to statement No. IV is enclosed. The following receipts were of an unusual description:—

	RS.
<i>Kasimkóta—Refunds.</i>	
Amount placed at the disposal of the Public Works Department for training works in the Sarada river in fasli 1306, but subsequently refunded	5,000
<i>Chidikada—Refunds.</i>	
Unexpended balance of the amount placed at the disposal of the proprietrix for feeding the poor and digging a tank	1,452
<i>Sálúru—</i>	
Amount deposited by the plaintiff in Original Suit No. 20 of 1897 on the file of the District Court, Vizagapatam, for costs of producing the estate jewellery before the Commissioner and the Sub-Judge's Court	200
Amount deposited by the manager as security for his office	300
Law charges recovered in summary suits	793

ESTATES IN THE VIZAGAPATAM DISTRICT.

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14. A statement showing the details of the miscellaneous charges entered in column 13 of enclosure No. 4 to statement No. IV is enclosed. The following charges were of an unusual description:—

	RS.
Kasimkōta—	
Law charges	1,545
Contribution to Turner's choultry— <i>vide</i> Court's Proceedings, Mis. No. 1568, dated 11th October 1897	500
Repairs to a phaeton— <i>vide</i> Board's Proceedings, Mis. No. 4778, dated 15th December 1897	150
Compensation for lands taken up— <i>vide</i> Court's Proceedings, No. 1132, dated 15th July 1897	245
Contribution to the Lunatic's Estate— <i>vide</i> Court's Proceedings, Mis. No. 1167, dated 22nd July 1897, and Mis. No. 101, dated 26th January 1898	1,550
Advance for sinking a well	30
Cost of an iron safe	104
Mesne profits paid to kotwals of Pishini kada— <i>vide</i> Court's Proceedings, Mis. No. 1564, dated 9th October 1897	85
Cost of certain dugouts— <i>vide</i> Court's Proceedings, Mis. No. 1893, dated 8th December 1897	40
Chidikada—	
Imprest advance to manager for carrying out irrigation works— <i>vide</i> Court's Proceedings, No. 1872, dated 4th December 1897	200
Expenses of the obsequies of the late proprietrix— <i>vide</i> Court's Proceedings, Mis. No. 356, dated 1st April 1898	1,000
Donation paid to the Indian Famine Charitable Relief Fund— <i>vide</i> Court's Proceedings, Mis. No. 681, dated 28th April 1897	100
Chipurupalle—	
Law charges	213
Peddamerangi—	
Minor's journey expenses to Vizagapatam	100
Law charges	823
Repairs to a phaeton— <i>vide</i> Court's Proceedings, Mis. No. 1533, dated 2nd October 1897	100
Expenses connected with the puberty ceremony of the minor's 2nd sister— <i>vide</i> Court's Proceedings, Mis. No. 519, dated 21st May 1898	75
Stamp duty on the mortgage-deed executed in favour of the Maharaja of Jeypore	375
Fees paid to William Morgan, Esq., for preparing the above mortgage-deed	174
Sālūru—	
Law charges	4,326
Fees to Government Solicitor for drafting the sale-deed of Sālūru villages— <i>vide</i> Court's Proceedings, No. 1862, dated 1st December 1897	207
Temporary loan to Kurupām	3,000
Takkavi advances— <i>vide</i> Court's Proceedings, No. 874, dated 1st June 1897, No. 1064, dated 5th July 1897, No. 1070, dated 6th July 1897, No. 1102, dated 12th July 1897, and No. 447, dated 28th April 1898	791
Imprest advance to manager	500
Cost of an iron safe	104
Kurupām—	
Law charges	3,951
Takkavi advances— <i>vide</i> Court's Proceedings, No. 1147, dated 20th July 1897, No. 1301, dated 17th August 1897, and No. 1514, dated 13th September 1897	1,151
Medical charges— <i>vide</i> Court's Proceedings, Mis. No. 493, dated 14th April 1898	216
Minor's journey expenses to Kurupām and back— <i>vide</i> Court's Proceedings, Mis. No. 353, dated 31st March 1898, and Mis. No. 509, dated 20th May 1898	1,000
Dowager Rani's journey expenses to Kurupām and back	262
Cost of a tea set	400
Presents to Thakore Sahib of Wadhawan— <i>vide</i> Court's Proceedings, Mis. No. 1853, dated 30th November 1897	2,000

ESTATES IN THE VIZAGAPATAM DISTRICT.

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Kurupām—cont.	RS.
Cost of a velvet dress purchased for the minor— <i>vide</i> Court's Proceedings, Mis. No. 174, dated 16th February 1898, and Mis. No. 245, dated 7th March 1898	981
Expenses connected with Annaprasana ceremony of the minor's son— <i>vide</i> Court's Proceedings, Mis. No. 342, dated 30th March 1898	100
Cost of a driving whip— <i>vide</i> Court's Proceedings, Mis. No. 1760, dated 16th November 1897	33
Cost of books for the minor— <i>vide</i> Court's Proceedings, Mis. No. 233, dated 4th March 1898	50
Cost of clothes for the minor's wife— <i>vide</i> Court's Proceedings, Mis. No. 1348, dated 25th August 1897	3,000

15. *Utilisation of surplus balances.*—The closing balances exceeded Rs. 10,000 on the 30th June 1898 in the following estates:—

	RS.
Kasimkōta	1,42,836
Chidikada	50,482
Sālūru	39,714
Kurupām	1,22,823

Estimates are in preparation for the improvement of the irrigation works in the Kasimkōta estate, which will consume the whole of the available balance in due course. The survey of the estate, which has lately commenced, will cost about Rs. 11,000. The estates of Chidikada and Kurupām have lately left the Court's hands. The Sālūr, estate is still heavily indebted, and the balance at its credit will be wanted.

Sālūru.

Pedapalli.	Donkinavalsa.
Gutchimi.	Lakshmipuram.
Purohitunivalsa.	

Kurupām.

Chintala Belgam.	Tumbali.
Ullibhadra.	Kundara Tiruvada.
Garugubilli.	Arnada.
Vanija.	Boddavalsa.
Singanapuram.	

Advances to cultivators.—Owing to seasonal reverses, the ryots of the marginally-noted villages in the Sālūru and Kurupām estates could not afford to buy seed-grain in fasli 1306. Advances amounting to Rs. 791 and Rs. 1,151, respectively, were therefore granted to them for the purpose.

16. *Percentage of establishment charges and Government commission to normal receipts.*—The following statement compares the percentages of the estates under management for the last three years:—

	Fasli 1305.	Fasli 1306.	Fasli 1307.
Kasimkōta	2.87	21.63	11.08
Mamidiyada	2.52	7.08	9.31
Chidikada	10.61	19.99	8.82
Chipurupalle	12.01	15.85	9.6
Peddamerangi	13.92	35.47	11.74
Sālūru	7.84	18.82	10.2
Kurupām	16.78	41.14	18.17

Except in Kurupām, the percentage was below 15 per cent. in all the estates. The high percentage in Kurupām was due to the entertainment of a special amin with establishment costing Rs. 154 per mensem for six months for the purpose of enquiring into the inam alienations of the estate. The large increase in the percentages of all the estates in fasli 1306 was mainly due to the payment of arrear contribution to the Jeypore estate for the late Dewan's services.

17. *Public Works.*—Enclosure A to statement No. IV shows the allotment sanctioned for, and the expenditure incurred on, public works in the several estates under management during the year. In Kasimkōta Rs. 11,906 were provided in the budget for expenditure on public works including establishment charges, and

ESTATES IN THE VIZAGAPATAM DISTRICT.

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Rs. 1,928 were subsequently sanctioned in addition to the budget grant in the Court's

- Court's Proceedings, Mis. No. 1769, dated 17th November 1897.
- Court's Proceedings, Mis. No. 1658, dated 28th October 1897.
- Court's Proceedings, Mis. No. 1809, dated 22nd November 1897.
- Court's Proceedings, Mis. No. 1637, dated 22nd October 1897.
- Court's Proceedings, Mis. No. 607, dated 13th April 1897.

account of repairs executed in the late Manager M. Mallayya Pantulu's time, but paid for during the fasli under report—*vide* Court's Proceedings, Mis. No. 607, dated 13th April 1897. Of the remainder, Rs. 4,652 were expended by the Department of

† Original Works.

Proposed cut through shoal and groyne at Jampapalem ...	1,403
Surveying and levelling the irrigation works in Khasimkōta, estate Ellaman-chili Sub-division ...	16
	1,419

Repairs.

Strengthening the right bank of Sarada river at Jampapalem ...	2,226
Clearing silt in the bed of Meraka channel ...	362
Closing breach in dam across Vanduru channel ...	152
Clearing silt in the Kasba channel ...	652
	3,392

Total ... 4,811

In Chidikada Rs. 800 of the allotment were surrendered owing to the death of the late proprietrix—*vide* Court's Proceedings, Mis. No. 474, dated 6th May 1898. The remainder was fully utilised. This expenditure includes Rs. 20 spent for repairs to irrigation works in Uppada and Aminbada villages, and Rs. 14 paid to the Local Fund overseer who prepared an estimate for repairs to the estate bungalow at Jagannadhapuram. The whole grant of the Chipurupalle estate was surrendered for want of funds. Rupees 15 were spent outside the budget allotment on urgent repairs to the minor proprietor's residence at Vizagapatam.

In the Peddamerangi estate Rs. 1,675 of the allotment were surrendered for want of funds. The balance of Rs. 955 was fully utilised, but owing to the neglect of the Manager Rs. 930 were allowed to lapse. The amount was renewed during the current year—*vide* Court's Proceedings, No. 1066, dated 20th September 1898.

In Sálúru Rs. 3,700 were budgeted for for repairs to irrigation works, Rs. 300 for buildings and Rs. 300 for establishment charges. The last item was not fully utilised, as no proper maistry could be found in the beginning. One was appointed in January last. The provision for repairs to irrigation works includes Rs. 707 on account of usual contributions to ryots. The amount was not disbursed, as the ryots failed to submit the work done by them for check-measurement by the Manager in time. The expenditure on irrigation works within the year amounted to Rs. 290, and work to the extent of Rs. 849, though executed during the year, was not paid for before its close owing to mistakes in the bills submitted by the Manager. The short expenditure was due to the Manager being too fastidious in the choice of contractors. I have taken steps to ensure proper expenditure in future. Rs. 130 were spent on repairs to buildings.

Proceedings noted in the margin.* Of the aggregate sanctioned allotment of Rupees 13,834, Rs. 1,847 were surrendered in Court's Proceedings, Mis. No. 619, dated 21st June 1898. Of the balance of Rupees 11,987, Rs. 10,786 were expended on irrigation works, Rs. 264 on buildings and Rs. 151 on establishment, leaving an unexpended balance of Rs. 786 at the close of the fasli. The expenditure on irrigation works includes Rs. 1,298 adjusted on Public Works on the marginally-noted works,† and Rs. 4,836 on the usual repairs to the irrigation works of the estate. Under buildings only Rs. 264 were expended within the fasli and Rs. 450 subsequently against a sanctioned allotment of Rs. 1,467. The Manager was to blame for short expenditure. He has been suitably warned. In Mamidivada Rs. 300 were provided in the budget for repairs to irrigation works and Rs. 250 for repairs to buildings. The former was supplemented by an additional allotment of Rs. 75 sanctioned in Court's Proceedings, Mis. No. 1634, dated 21st October 1897. Rs. 200 of the former and the whole of the latter were, however, surrendered owing to paucity of funds—*vide* Court's Proceedings, Mis. No. 572, dated 4th June 1898. The difference of Rs. 175 was fully utilised.

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ESTATES IN THE VIZAGAPATAM DISTRICT.

The short expenditure in Kurupám was due to the death of the late Irrigation overseer who died in January 1898. In view of the short duration of the Court's management, no successor was appointed.

18. Enclosure B to statement No. IV does not call for remarks. The balance of Government commission (Rs. 5) payable from the Kurupám estate has since been adjusted.

19. Statement No. V-A shows the debts due to the estates under management.

Kasimkōta.—Of the amount of Rs. 22,062 outstanding for collection, Rs. 1,747 were collected, and Rs. 14,631 remitted under Court's Proceedings, No. 1605, dated 15th October 1897. Suits were filed for the recovery of Rs. 2,000, and decrees obtained for Rs. 2,265. The remainder will be collected during the current fasli. No debts were due to the Mamidivada and Chidikada estates.

Chipurupalle.—The debt is due by B. Nammiah Naidu, natural father of the minor proprietor. A suit was filed for the recovery of Rs. 1,000 due on account of the first two instalments, and a decree obtained against him. Steps will be taken during the current year for the recovery of the decretal amount.

Peddamerangi.—The decree in Appeal Suit No. 81 of 1893 on the file of the High Court of Judicature of Madras for Rs. 2,14,747 is pending appeal before the Privy Council, and the appellants defendants have obtained stay of execution of the decree pending the decision of their appeal. The amount shown in column 5 is the amount of the decree obtained by the estate against Jagannadharaju for the mesne profits of fasli 1303 in Original Suit No. 2 of 1897 on the file of the District Court, Vizagapatam.

Sálúru.—Of Rs. 22,754 outstanding for collection, Rs. 7,180 were collected during the year, leaving a balance of Rs. 15,574 at its close. Of this Rs. 11,094, which are due by the Senior Rani (late Zamindar's mother), are irrecoverable. Rs. 2,067, due from the maintenance holders, have been recovered. The remainder is doubtful of recovery.

Kurupám.—As the debts demand was unsettled, a clerk of my office was sent to Kurupám in December last to help the Manager to do this, but only the demand of the simple and mortgage debts was settled. The Manager was not able to settle the demand of decree debts before the termination of the management. The figures furnished by the Manager have therefore been repeated under this head.

20. Statement No. V-B shows the debts due by the estates under management. There were no debts due by the estates of Kasimkōta, Chidikada and Chipurupalle. For the Mamidivada estate, Rs. 2,000 were borrowed in fasli 1306 from the Kasimkōta estate under Court's Proceedings, No. 756, dated 12th May 1897, of which Rs. 1,000 were repaid during the year. The balance could not be liquidated owing to paucity of funds.

In Peddamerangi there were no funds to pay the interest due to the Maharajah of Jeypore on the debt of Rs. 75,000. A sum of Rs. 5,000 was therefore borrowed from him for paying it off and meeting current expenses—*vide* Court's Proceedings, Mis. No. 1114, dated 12th July 1897. Rs. 6,484 in all were paid during the year to the Maharajah of Jeypore on account of interest. The balance outstanding for payment is made up of the debt of Rs. 75,000 borrowed from the Maharajah of Jeypore and of the amount due to the Kurupám estate under the decree passed in Appeal Suit No. 35 of 1895.

Sálúru.—The debts due by the estate amount to Rs. 2,12,400 as shown below:—

- (1) Rupees 1,35,000 due to the Maharajah of Jeypore.
- (2) " 70,000 " Rajah of Bobbili.
- (3) " 3,400 " late Zamindar's mother.
- (4) " 4,000 " Sutapilli Appanna.

Item No. 1 cannot be discharged before 1905 according to the terms of the bond, while the interest payable on item No. 2 (6 per cent. per annum) is not heavy. Rupees 1,400 of item No. 3 were repaid with interest, and it is doubtful if the Senior Rani can successfully establish her claim to the remainder of the debt. Item No. 4 will be repaid during the current year. In Kurupám, temporary loans amounting to Rupees 8,000, obtained from the Sálúru and Bissemkatak estates, were repaid.

21. Statement No. VI shows the educational progress of such of the wards as were under tuition in the district during the year. The Kasimkōta ward is being educated at Newington. His sisters, the proprietresses of Mamidivada, were taught at home by a private tutor. They made fair progress. The Chipurupalle and Peddamerangi minors attended the London Mission High school at Vizagapatam throughout the year. The attendance of the Chipurupalle ward was bad. He did not attend the annual examination. His adoptive mother who interfered much with his studies has been warned not to do so on pain of being separated from him. The elder of the Peddamerangi minors has improved much and made good progress since his arrival here. The second minor's progress was not satisfactory. I am getting from the Principal of London Mission High school fortnightly reports of the progress made by the three minors and taking steps to ensure their regular attendance and proper attention to their studies. The minor Zamindar of Kurupām continued to make good progress. Mr. Moss left him in September 1897 on three months' privilege leave, and his services were dispensed with from 5th December 1897. M.R.Ry. V. Venkataraya Sastri, B.A., was appointed tutor on Rs. 250 and continued so till the close of the fasli. In March the minor was sent to Kurupām to learn work on his estate, and during his stay there he was taught Revenue Law and Accounts by the special amin appointed to enquire into the inam alienations. It was proposed that he should remain at Kurupām till September, but owing to the ill-health of his wife, he had to return earlier.

The Sáluru minor attended the Lutheran Mission school at Sáluru throughout the year. His progress was generally satisfactory. He has since been ordered to proceed to Newington.

22. *Religious and charitable institutions attached to estates.*—Statement No. VII shows the demand, collection and balance and the financial condition of the several religious and charitable institutions attached to the estates under management. As the receipts fell short of the charges, the deficit was paid from the funds of the estates concerned.

23. *Suits.*—Statement No. VIII newly prescribed for suits has been communicated to the Managers of estates. Information is still due from the Managers of Kurupām and Peddamerangi. On its receipt a consolidated statement for all the estates will be submitted. The appeals to the Privy Council in which the Chidikada and Peddamerangi estates are interested are still pending before that tribunal. The Rajah of Bobbili has taken steps to bring on the record the reversioner to the estate of the late proprietrix of Chidikada. In Kasimkōta, the ryots of five villages refused to exchange cowles and kadapas with the estates, and summary suits were filed against them with the result that the Head Assistant Collector gave a decree in favour of the estate disallowing certain illegal enhancements made by the late owners (Court's Proceedings, Mis. No. 675, dated 6th July 1898). In Sáluru the late Zamindar's mother filed a suit for the recovery of jewels worth Rs. 40,000. The suit was heard by the Subordinate Judge last month. No judgment has been delivered yet. The suits filed by Maradapu Ranganayakulu and others for the recovery of Rs. 5,658 borrowed by the Sáluru minor's mother are still pending before the District Judge. There were no other important suits brought by or against the estates during the year.

24. *Inam alienations.*—The Manager of the Kasimkōta estate submitted statements of inam alienations in the Kasimkōta and Mamidivada estates, but they were returned for further enquiry. The enquiry into the inam alienations of Chidikada and Chipurupalle was finished sometime ago. It is still proceeding in Peddamerangi and Sáluru estates. The special amin appointed to enquire into the inam alienations of the Kurupām estate finished his enquiry within the time allotted, but at the request of the Zamindar no final orders were passed, but the records were handed over to him.

TANGELLAMUDI ESTATE.

DATED COCANADA, 30TH SEPTEMBER 1898.

Dis. No. 1020-Est.

From V. A. BRODIE, Esq., Collector of Gódvāri District, to the Secretary to the Court of Wards, Madras.

I have the honour to submit my report on the administration of the Tangellamudi estate for fasli 1308, together with the prescribed statements.

2. M.R.Ry. V. Seshachelam continued to be in charge of the estate till 26th January 1898 when he was appointed Tanedar of Karapa tana in the Pithápuram estate. M.R.Ry. V. L. Narasimham succeeded him under Court's Proceedings, Mis. No. 148, dated 5th February 1898, and continues to be the manager of the estate. The Rajah of Venkatagiri, the natural father of the minor ward, continued to be the guardian.

3. *Season.*—The season was more favourable than in fasli 1306.

4. *Holdings and cultivation.*—The aggregate area of the holdings in the estate was 1,632 against 1,642 acres in the previous fasli and the extent of actual cultivation was as shown in statement II-A, 1,333 acres against 1,369 in the previous fasli. The manager explains the difference to be due to relinquishments.

5. *Demand.*—As shown in column 16 of statement II-B, the demand amounted to Rs. 11,668 against Rs. 11,725 of the previous fasli and the slight decrease of Rs. 57 was solely due to the relinquishment of a portion of the wet lands.

6. *Remissions.*—No remissions were granted in the fasli under report. Rents amounting to Rs. 340-1-9 which appertain to fasli 1306 and classed as irrecoverable—*vide* Court's Proceedings, Mis. No. 1218, dated 4th August 1897, and Mis. No. 319, dated 21st March 1898 were written off in fasli 1307.

7. *Demand, collection and balance—Statement No. III.*—The arrear demand outstanding at the beginning of the fasli was Rs. 1,760, whereof Rs. 1,394 were collected and Rs. 340 were written off as stated in paragraph 6 *supra*, leaving a recoverable balance of Rs. 26 at the end of the fasli. The manager reports that property has been attached for this amount and he has been directed to bring it to sale in due course without more delay.

The total current demand for the year amounted to Rs. 11,668, of which Rupees 9,918 were collected during the fasli and the subsequent collections up to the end of August 1898 amounted to Rs. 572. The total collections were thus Rs. 10,490 or 90 per cent. of the demand, the balance left being Rs. 1,178 or 10 per cent. of the demand. Stringent orders have been issued to the manager for the early realization of the balance. The figures, under current, in columns 3 and 4 of the statement differ from

Demand.			Collection.		
RS.	A.	P.	RS.	A.	P.
76	8	5	76	8	5
214	12	3	214	12	3
0	8	0	0	8	0
5	0	0	5	0	0
1	0	0	1	0	0
10	0	0	10	0	0
8	2	0	6	8	0
4	10	6	4	10	6
320	9	2	318	15	2

those in columns 4 and 9 of the demand, collection and balance statements for the quarter ending 30th June last owing to the exclusion of all items not falling under "Land and Miscellaneous Revenue" *vide* margin.

8. *Statement No. IV Financial condition of the Estate.*—

The balance on hand at the beginning of the year was Rs. 71,539 and the cash receipts

of the year amounted to Rs. 12,592. The total available assets thus amounted to Rupees 84,131, whereof Rs. 20,607 were expended during the year, leaving at the end of the fasli a balance of Rs. 63,524 which falls short of the opening balance by Rs. 8,015. This is accounted for as follows:—

(a) The receipts during the year under report were only Rs. 12,592 against Rs. 18,774 of the previous year, which included Rs. 2,937 collected on the portion handed over to Rajah Papamma Row, decree-holder in Original Suit No. 11 of 1886, on the file of the late Sub-Court, Ellore, and also Rs. 3,261 collections under "arrears" during that fasli against Rs. 1,394 in fasli 1307, and (b) the expenditure amounted to Rs. 20,607 on account of the marginally-noted unusual items against Rupees 19,005 in fasli 1306.

(i). Repayments of debt with interest amounting to Rs. 7,228 to Pyda Subbarayudu, decree-holder in Original Suit No. 21 of 1890 on the file of the Sub-Court, Cocanada (vide Court's Proceedings, Mis. No. 423, dated 23rd April 1898).

(ii). Law charges amounting to Rs. 2,352 including Rs. 1,073 incurred in the Court's office.

(iii). Costs amounting to Rs. 3,378-2-3 paid to Rajah Papamma Row Gura in Original Suit No. 11 of 1886 on the file of the late Ellore Sub-Court—vide this office Ref. on C. No. 581-E t. of 1898, dated 9th July 1898.

16-2 of the previous fasli. The increase is due to (1) the decrease in the cash receipts of the year under report, (2) the retention of the late highly-paid manager till 26th January 1898 for the examination of the mesne profits accounts, and (3) the payment of arrear salaries and Government commission amounting to Rs. 151 and Rs. 31, respectively.

The details of calculations are given hereunder:—

Total receipts	...	...	...	...	...	...	Rs. 12,592
Deduct—							
Interest on Government securities	...	...	...	...	...	...	962
Sale-proceeds of property	...	...	...	...	...	...	639
Other items as particularised on the back of enclosure No. 1 to statement No. IV	...	...	...	...	...	...	242
						Total	1,281
Normal receipts	...	...	...	...	...	...	11,311(a)
Total of establishment charges and Government commission	...	...	...	...	...	...	2,118(b)
Percentage of (b) to (a)	...	...	...	...	...	...	18.7

10. *Public works.*—The allotment for the year was Rs. 420 against which work of the value of Rs. 419-6-0 has been actually done, but has not been paid for as I have directed further inspection of the work by the Divisional officer pending which the bills have stood over. When the inspection is completed the sanction of the Court for the payment of the amount out of the current year's allotment of Rs. 1,000 will be applied for as the amount is not likely to be expended on the repairs of the Tangellamudi fort for which the bulk of the amount was budgetted for fasli 1307. A sum of Rs. 72 was expended during the year on works budgetted for and executed in fasli 1306 but not paid for during that fasli. The expenditure was met out of the allotment for other works in fasli 1307. This was done without sanction. Strict instructions have been issued against this procedure.

11. *Government dues.*—Statement No. IV-B. exhibits the demand, collection and balance of all Government dues and commission payable to Government from the estate funds. The amount of arrears outstanding at the beginning of the fasli was Rs. 39 under Government commission and the Government dues, &c., payable during the year amounted to Rs. 4,931. The aggregate demand thus came to Rupees 4,970, whereof Rs. 4,938 were paid during the year, leaving a balance of Rs. 41 under Government commission which has been since adjusted. It will be observed from column 6 of the statement that Rs. 9 were paid in excess of the actual demand under assessment and cesses. This will be adjusted towards the kists of the current fasli.

12. *Debts due to the Estate.*—Nil.

13. *Debts due by the Estate.*—The total amount of debts due at the beginning of the fasli was Rs. 1,21,141 and the interest that accrued during the year was Rs. 4,138

making up a total of Rs. 1,25,279 which includes Rs. 1,18,051, principal and interest, claimed by the Rajah of Venkatagiri but not admitted by the estate. The suit filed by him, Original Suit No. 17 of 1897, in the Rajahmundry District Court is still pending. Rupees 7,228 were paid off during the year under Court's Proceedings, Mis. No. 423, dated 23rd April 1898, to Pyda Subbarayudu in satisfaction of the decree in Original Suit No. 21 of 1890 on the file of the Sub-Court at Cocanada.

14. *Edu ation of the Ward.*—The minor was, towards the close of fasli 1306, withdrawn from Newington by his father the Rajah of Venkatagiri. I have requested the guardian to furnish in the prescribed form the necessary information regarding the educational progress of the ward direct to the Court.

15. *Suits.*—The appeal No. 34 of 1896 against the decree in Original Suit No. 11 of 1896 on the file of the late Ellore Sub-Court having been decided by the High Court against the estate a second appeal has been admitted by Her Majesty's Privy Council (vide Court's Proceedings, Mis. No. 409, dated 18th April 1898). Original Suit No. 17 of 1897 filed in the District Court, Gódvári, by the Rajah of Venkatagiri for the recovery of the debt said to have been contracted by the late Rani of the estate is still pending as elsewhere remarked.

16. *Condition of the Tenants.*—The condition of tenants was fair. The average rent paid per acre of dry and wet lands was, respectively, Rs. 2-5-10 and Rs. 7-12-10. The rents were paid generally without recourse to process under the Act.

No advances were made to the tenants during the year as none were applied for.

17. *General remarks.*—Village accounts were, as far as possible, maintained according to the Village Manual.

PITTAPUR ESTATE.

DATED 12TH SEPTEMBER 1898.

Dis. No. 2061-C.D.

From M.R.Ry. Diwan Bahadur C. SOMASUNDARA SASTRIAR Avargal, B.A.,
Manager, Pittapur Estate, to the Collector of Gódv

I have the honour to submit the following report on the ad-
Pittapur Estate for 1307, together
Statements Nos. I, II-A, II-J I, IV with the marginally-noted statements and
enclosures V-A, V-B, VI, V and VIII. enclosures prescribed.

2. I continued to be in charge of the estate throughout the fasli, while Sri Rajah
Vellanki Venkatrama Faniengar and Rajah Row Chellayammagaru remained as
honorary and home guardians of the
minor ward. M.R.Ry. P. Sankaranarayana
Chetty * Garu, M.A., was appointed tutor
to the minor and entered upon his duties
in July 1897. An † assistant tutor and
a ‡ gymnastic teacher were also provided
for the minor during the fasli.

3. *Statement No. I.*—The minor ward will attain the age of thirteen years on the
5th October 1898 and his majority on the 5th October 1906.

4. *Statement No. II-A.*—As compared with fasli 1306, the season of the fasli under
report was on the whole favourable, but the early rains of June and July having been
scanty, transplantation of paddy was delayed till August in villages dependant upon
the Yeleru in the tanas of Pittapur and Samaleotta and in lands dependant on tank
supplies in the Mallavaram tana. The yield of dry crops other than tobacco in the
tanas of Mallavaram, Palivela and Kadium was below the average and fair elsewhere.
Paddy which constitutes the main crop of the estate yielded an outturn of 12 annas
alike in deltaic and other river-irrigated villages except in the Pulivela tana where
the outturn was 8 annas. The yield of tobacco in the Lankas of Kadium tana was
good but in the Lankas of Palivela it was below the average though much better than
in fasli 1306.

5. *Holdings.*—The total approximate area of the holdings in the estate was
124,586 during the year under report
against § 123,553 acres in the previous
fasli. There was a net increase of 1,033
acres as detailed in the margin.

§ This differs from that reported in the admini-
stration report of fasli 1306 as the correc-
tions or the errors, referred to in my Dis.
No. 1758-C.D., dated 18th August 1898,
have been carried out.

The manager's statements were submitted to
the Court and recorded in Court's Proceed-
ings, Mis. No. 994, dated 9th September
1898.

		Increase. Decrease.	
		ACS.	ACS.
1. Pittapur	...	...	31
2. Karapa ...	...	466	...
3. Mallavaram	...	16	...
4. Kadium ...	...	376	...
5. Palivela ...	...	206	...
Total	...	1,064	31

6. The decrease in Pittapur tana was
due to a deduction of 31 acres from the
total extent of the last fasli on account
of pasture land erroneously included in
the area of ryotwar land during the last
fasli.

7. The increase in Karapa and Malla-
varam tanas was due to waste lands wly
brought under cultivation during the
fasli under report.

8. The increase of 376 acres in
Kadium tana was the net result of (a)
an increase of 500.81 acres under lanka
lands (chiefly Vakudugadda and Chinna-

lanka in the village of Mulakallanka) reserved during the last quinquennial lease
(1302 to 1306) and brought under cultivation under the ryotwar system during fasli
1307, (b) a decrease of 111.34 acres under lanka lands washed away by the floods in

the Gódávári and (c) a decrease of 13.10 acres due to corrections of errors in the rate of conversion of putties into acres, &c.

9. The increase of 206 acres in Palivela tana was the result of the correction of the areas in the lanka lands with reference to the extents fit for cultivation at the time of the fresh leases sold for five years from fasli 1307 to 1311 and to 87 acres of parra land newly brought under cultivation in Challapalli village.

10. *Cultivation.*—The extent of actual cultivation during the fasli under report was 103,977 or 83.45 per cent. of the holdings against 96,776 acres or 78.32 per cent. of the previous fasli.

11. The increase of 7,201 acres in cultivation is of course attributable to the favourable character of the season and it is spread over all the tanas, the bulk of it occurring in Pittapur and Mallavaram which suffered most from the drought of 1306.

		RS.
* Jodi and quit-rent	...	16,998
Land-cess	...	33,513
Water-tax	...	1,00,444
Other items	...	60,667
Total	...	2,11,622
Items.	Increase.	Decrease.
	RS.	RS.
† (a) Ryotwar	1,227	...
(b) Izara...	...	51,154
(c) Lankas	...	...
(d) Forest	230	...
Total	1,457	51,154
Net decrease.		49,697

12. *Statement No. II-B.*—The gross demand on account of land revenue for fasli 1307 amounted to Rs. 9,75,217 inclusive of Rs. 2,11,622 on account of miscellaneous items (as shown in the * margin) against Rs. 10,20,913 and 2,07,621, respectively, of the previous year. There was a net decrease of † Rs. 49,697 under the marginally-noted heads of land revenue proper and a net increase of Rs. 4,001 under miscellaneous revenue, resulting in a net decrease of Rs. 45,696 in the gross demand.

13. The increase under ryotwar (a) is the net result of an increase of Rupees

4,174 in five tanas and a net decrease of Rs. 2,947 in Kadium tana.

14. The increase of Rs. 4,174 above referred to relates to the five tanas particularised below:—

	RS.
(1) Pittapur tana	55
(2) Samalcotta	196
(3) Palivela	145
(4) Karapa	1,612
(5) Mallavaram	2,166
Total	4,174

15. The increase in the first three tanas was due to the increased bids obtained at auction sales of the leases of certain lands not subject to the rules of Vantu Varadi system, on the expiration of the terms of previous leases, that in Karapa to certain unoccupied waste lands measuring about 466 acres in Chollangopeta and Chollangi newly brought under cultivation during the year under report while the increase in Mallavaram was chiefly due to certain lands in the villages of Tondangi and Srungavenksham held on a lease for 25 years by one Kandimalla Krishniah at a low rental, having been charged with full rent with the concurrence of the holder after a protracted negotiation.

16. The decrease of Rs. 2,947 in Kadium tana was due to the following causes.

17. A lanka called Hamsaye lanka in Malakallanka has for a series of years been undergoing erosion from the floods of the Gódávári and in consequence its rent has been falling from year to year and it fetched Rs. 3,147 less than in previous year at the auction sale of the lease they held for the year. There was an increase of Rs. 200 in the other villages of the tana due to fresh leasing of lands relinquished. The net result was the decrease of Rs. 2,947.

18. The decrease of Rs. 51,154 (b) "Lanka rents" occurred both in the Kadium and Palivela tanas (viz., Rs. 37,340 in Kadium and Rs. 13,813 in Palivela). The causes

of this enormous falling off were fully explained in my letter, Ref. on Cur. No. 503-C.D., dated 14th July 1897, embodied in Court's Proceedings, Mis. No. 1266, dated 11th August 1897, to which reference is solicited.

19. They may be summarized as follows. Certain lankas in the Kadium tana which had been leased out for five years in fasli 1302 were subsequently washed away or eroded by the Gódávári and lower bids were received for such as were not wholly washed away in the auction sales of lankas held in the beginning of fasli 1307 for another term of five years. The rents of the leases sold in 1302 for five years rose to an abnormal height as owing to the high prices of tobacco which then ruled in the market and reports of enormous profits made by previous lanka renters, there was a rage for speculation in lanka leases at the time and the bidders recklessly and madly competed with one another at the sales. Not one renter even, however, made a profit out of his speculation but on the other hand every one came to grief and some had become bankrupts and some renters were not able to sublet the lankas among the cultivating ryots for even half the rents payable by them to the estate. The bids at the sales held for faslis 1307 to 1311 therefore fell off. I understand that the results were similar in the case of Government lankas in the district.

20. The increase of Rs. 230 under (d) forests was due to competition at the lease of the forests in Mallavaram tana during the year under report.

21. Under miscellaneous items, there was an increase of Rs. 4,001 which was the net result of variations under different items as shown below:—

Items.	Increase.	Decrease.
	RS.	RS.
(a) Local-cess	...	833
(b) Water-tax	...	115
(c) Unauthorized cultivation	...	110
(d) Cultivation of ashalmilha lands	...	63
(e) Tax on grazing lands	...	128
(f) Quarry rents	...	162
(g) Rent on backyards	...	29
(h) Premium on zeroyati lands	...	27
(i) Fishery rents	108	...
(j) Revenue from personal inams	...	459
(k) Do. from other inams	143	...
(l) Podu cultivation	301	...
(m) Rent on house-sites	42	...
(n) Tree-tax on palmyras	79	...
(o) Topes and gardens	...	157
(p) Produce of mango gardens and ashalmilha lands.	5,104	...
(q) Excess collections	14	...
(r) Tangedu bark	...	28
(s) Interest on arrears of revenue	438	...
(t) Sale of dried trees	34	...
(u) Seigniorage on forests	...	1,025
(v) Rent of temple inams	340	...
(w) Rent on lapsed subsequent inams	...	142
(x) House-rents	1,205	...

(a) The decrease under this item was due to the reduced demand under land revenue.

(j) The decrease under the demand of rents of personal inams is nominal and due to transfer in this year's accounts of the sale-proceeds of the usufruct of mango trees standing in personal inams of Pittapur tana to its proper head while it was shown in accounts of fasli 1306 under the income of personal inams.

(p) The increase under this head was mainly due to the usufruct of the mango gardens in the estate particularly in the Pittapur tana having fetched higher prices than in the previous year, the yield of the gardens having been more plentiful on account of the favourable character of the season.

(u) The decrease under seigniorage was due to no rents having been derived in the year under report from the scrub jungle of Patavala which had been leased out by the late Diwan for two years for a consolidated rent collected in advance from the renter.

(v & w) The variations under these heads were due to resales of the leases of the lands concerned at the expiration of the previous terms.

(x) The increase under house-rents was attributable to a sum of Rs. 500 relating to the previous faslis having been newly brought to account and to the demand of house-rent with arrears from 1891 on the school building at Pittapur which the estate undertook to repair if rent was paid, the building having been held rent-free from the Rajah's days.

The variations under other miscellaneous heads do not call for special remarks, as the items are of a shifting character and the variations slight.

22. *Remissions.*—No remissions from the current demand were granted in the year under report. The grant of the taccavi to the extent of Rs. 2,000 to the ryots of Tondangi and Srungavenksham in the Mallavaram tana was sanctioned in Court's Proceedings, Mis. No. 1300, dated 17th August 1897, but the ryots declined to receive the advances, as the Court of Wards had directed the collection of interest on the proposed advances and the ryots had previously arranged with other holders of grain stocks to obtain the seed-grain wanted by them. The taccavi proposed was not therefore granted.

23. *Statement III—The Demand, Collection and Balance of the estate.*—The arrear demand outstanding at the beginning of the fasli was Rs. 13,69,710, whereof Rupees 1,47,054 were collected within the year, leaving a balance of Rs. 12,22,656 at the end of the fasli. Of this balance, Rs. 5,383 have since been collected (up to the end of August last). The arrear demand as given in the statement corresponds with the figure given in the demand, collection and balance statement for June, but the collections show an increase over the figure in the demand, collection and balance statement for that month by a sum of Rs. 2 which has been transferred from the collections under "Current" to arrears in reference to the reconciliation of tana accounts with those of the villages in the Samalcotta tana. In paragraph 10 of my administration report for fasli 1306, I stated that I could not vouch for the correctness of the arrear demand and balance therein referred to for certain reasons and that complete and correct information as to the old arrears outstanding and the portions thereof recoverable and irrecoverable could only be furnished by me in a special report after a thorough examination of the village and tana accounts and the completion of posting of the tana ledgers. This work was in progress throughout the year and owing to various obstacles the chief among which was the failure of the karnams over whom the estate has virtually no control to do their share of the work and the dispersion in the late Diwan's days of the accounts prepared and closed up to fasli 1302 during the past management and which were absolutely necessary for reference, the work of settling the arrears has not yet, I regret to state, been completed. The report regarding the arrears and mujaras of the Kadium tana has already been submitted to you. The figures of the Pittapur, Mallavaram and Samalcotta tanas which are being posted will be shortly submitted and those of the remaining two tanas will follow as soon as the former are sent up. Meanwhile I crave permission to refrain from classifying the arrear balance into recoverable and irrecoverable, but I may submit that a very large portion of the apparently erroneous balance outstanding is simply irrecoverable or adjustable to mujaras and that they are burdening the accounts merely awaiting to be wiped off according to rule and form under formal sanctions after classification under approved heads. A statement giving approximate fasliwar particulars of the arrear balance is enclosed.

24. The total current demand for the year amounted to Rs. 9,75,217, whereof Rs. 8,48,180 or 87 per cent. were collected during the fasli, leaving a balance of Rs. 1,27,037 or 13 per cent. uncollected. The subsequent collections up to the end of August 1898 amounted to Rs. 23,462. The increase of Rs. 17,256 under current demand as compared with the demand, collection and balance statement for June, is reported as due to the rectification in the tana accounts subsequent to the submission of the demand, collection and balance statement for June, the chief cause of the increase being Government water-tax demanded after the jamabandi for fasli 1307. A detailed statement of the increase referred to is appended to statement No. III.

25. The percentage of collections under current demand for the year under report as compared with that of the previous year was 87 against 74.4 in spite of the fact that Rs. 1,47,000 out of the total collections had been credited to arrears of the previous faslis outstanding at the beginning of the year. I regret that the percentage of current collections has not reached a higher figure, the ratio reached in the past management being 92½ per cent. I submit, however, that considering the facts that the year under report followed a year of drought which had considerably crippled the resources of tenantry in the estate, who, as a whole, are not rich, that the tenants had to borrow largely in a dear money market to initiate the cultivation of the year, that the arrear collections amounted to Rs. 1,47,000, a figure never before attained in any of the previous eight years, the highest arrear collection made in any one year during that period being Rs. 97,000 in fasli 1302 and that the current and arrear collections of the year together aggregated to Rs. 9,95,234 in spite of a fall in the current demand of Rs. 49,624, the collections were not less than the tenants were capable of paying in one year in this zemindari. The increase in the current collections was due to the more favourable season and rise in the price of the paddy. The balance of Rupees 1,27,037 still remaining uncollected at the end of the fasli is accounted for as follows:—

	RS.
Adjustable from mujaras payable from the estate	18,401
Represents water-tax charged by Government on the excess over the allowed mamool wet in eleven villages in Karapa tana measured by block survey. The tenants have exchanged muchilkas to the estate for wet assessment and protest against payment of the excess charged by Government and refuse to pay it to the estate. The validity of the demand of this water-tax from the tenants by the estate is questioned by the Revenue officers of Government; hence the item is doubtful of collection	8,198
Under process by attachment and ejectment applications	13,469
Irrecoverable	25,180
On account of rent on lands taken up for public purposes	634
On account of pauperism	24,349
Erroneous demand	197
Under summary suits on account of enhancements of rents made by the late Diwan	2,782
Recoverable during the current fasli. But the defaulters are reported to possess no property to be proceeded against	6,607
Held under bonds and promissory-notes	287
House-rent on the estate bungalows at Rajahmundry occupied by Mr. Bell, the District Judge, and Mr. Sweet, the Superintendent of Police, who have refused payment of rent, as the buildings are not well furnished, well accommodated and need further repairs; arrangements are being made for the repairs being done at an early date	1,177
Rent under takarar to be settled in civil courts	557
To be recovered from Messrs. Binny and Company after the execution of a lease	50
Arrears on lands under takarar. The amount represents rents withheld by certain tenants on the ground that their holdings are deficient in extent. The estate is in takarar with them and has told them to quit the holdings if they cannot pay the rent, which cannot be reduced, as, it has been fixed on entire holdings on approximate extents and not with reference to actual survey extents and reduction in a few cases would encourage other ryots in the estate to put in similar claims	1,045
Rent due by the tenants of Challapally whose relinquishments have not been approved	99
Total	78,052
Other items including Rs. 26,717 of water-tax demanded in June and later on when there were no crops on the ground and which can be collected only in the current fasli after the karnams furnish the individual accounts	48,985

26. *Statement IV—Financial condition of the estate.*—The balance on hand at the beginning of the year was Rs. 3,10,003. The cash receipts of the year amounted to Rs. 10,35,725, excluding Rs. 10,060, being the receipts of the religious and charitable institutions managed by the estate. Adding to this Rs. 3,10,003, the opening balance of the fasli, the total available assets amounted to Rs. 13,45,728, whereof Rs. 7,3,133, excluding Rs. 5,691 paid to the institutions having endowments, were expended during the year, leaving a balance at the end of the fasli of Rupees 5,62,595. Excluding Rs. 4,369, being the balance of the endowed institutions as per statement VII.

27. The charges entered in column 13 of enclosure No. 2 to statement IV include the following large and unusual items:—

	RS.
1. Annual ceremonies and festivals	2,435
2. Permanent advances	1,705
3. Takkavi advances	2,000
4. Special advances	466
5. Suspense account miscellaneous	6,163
6. Municipal taxes	1,036
7. Law charges	10,208
8. Allowance to the choultry of Velamas	2,194
9. Do. to pandits	1,666
10. Do. to legatees	6,369
11. Pensions	2,241
12. Expenses for the Minor Rajah's pilgrimage to Annavaram	680
13. Amount paid to the fourth ranee on account of journey to and from Viravaram undertaken by herself and her minor daughter	276
14. Income-tax	690
15. Famine batta to estate servants	375
16. Value of a pony purchased for the use of the minor	756
17. Audit charges in the office of the Court of Wards for fasli 1306.	1,503

A statement showing these and other items under this head is enclosed. Recoveries under the heads as per enclosed memorandum, credited to refunds during year have been expunged from both sides of the statement and the net expenditure only is shown in the accounts in order to show the correct and actual expenditure during the year under the different heads.

28. The estate having been only for a period of three months and twenty-one days under the management of the Court of Wards during the last year, the charges under the different main heads during the year under report are not compared with those of the last year, as the periods in the two faslis under the management of the Court of Wards are unequal.

29. Column 15 of statement IV shows the percentage of establishment charges and Government commission to the normal receipts.

30. *Statement IV-A—Expenditure on maramat works.*—The maintenance and repairs of irrigation works and buildings is an important item of expenditure in the estate. The Gódávari canals irrigate most of the villages in the Karapa and Palivela tanas and portions of those in Kadium and Samalcotta and the Yeleru which is a perennial stream provides irrigation for all the villages in Pittapur tana and parts of Samalcotta and Mallavaram. In the last-named tana and in some villages of Pittapur tana also there are a number of irrigation tanks also. The irrigation from Yeleru is shared in by the Viravaram, Kolanka, Kirlampudi and Jaggampeta estates and certain Government villages of Peddápuram taluk, the Pittapur estate getting a turn of six days at intervals of twelve days. The irrigation from the stream is taken through 220 channels which are settled with sand and have to be frequently cleared

every year. Villages within ten miles of the sea board in the Karapa and Mallavaram tanas are liable to submersion and the provision of drainage is also a source of expenditure. The allotment on sanctioned estimates for the year was Rs. 92,132 excluding establishments and the total expenditure on works excluding establishments was Rs. 41,275 as shown in the subjoined statement:—

Heads.	Budget provision.		Estimates sanctioned during fasli 1307.		Value of work turned out during the year.		Disbursements.	
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
(a) Irrigation works	61,205	0 0	75,410	0 0	56,180	0 0	33,680	0 0
(b) Yeleru turns	6,000	0 0	16,722	0 0	16,646	0 0	7,595	0 0
(c) Buildings	12,250	0 0	..	..	..	..	8,519	0 0
(d) Establishment and contingencies	9,194	0 0	..	..	..	..	..	..
Total ..	88,649	0 0	92,132	0 0	72,826	0 0	49,794	0 0

31. *Irrigation works*—One hundred and two tanks and 400 channels were actually repaired during the year under report. The value of the work turned out was Rs. 56,180 or 83.59 per cent. of the allotment and the actual expenditure 50.11 per cent. of the same. The reason for the short expenditure was that estimates for Rs. 17,271 were sanctioned in the last month of the year and could not be executed within the year, while estimates for Rs. 12,475 were sanctioned in May. The circumstances, that almost every village in the estate has at least half a dozen irrigation channels requiring annual repairs on account of silting or breaches in embankments and that reliable estimates cannot be prepared, while the crops are on the ground and the channels working, limit the time within which estimates can be framed and submitted to a few months of the year. The villagers who apply for repairs frequently exaggerate their needs and estimates framed by sub-overseers have to be checked by tanadars before they can be submitted for sanction. Estimates therefore crowded in towards the close of the year and show on paper a large allotment which can only be worked out in the following year. Further, as a safeguard against frauds, all works executed are subjected to a second inspection and verification by the tanadars in respect of small works and by the supervisor or manager in respect of large works before measurement sheets are accepted and bills submitted for them. The inspections required being heavy and establishments limited, payments are unavoidably delayed beyond the year. I must not omit to mention that besides the disbursements made during the year, bills to the extent of Rs. 6,865 for irrigation works executed had been submitted within the year and awaited sanction of the Collector for disbursements. If this amount be added to the actual disbursements, the proportion of expenditure to allotment would be raised.

32. *Buildings.*—The buildings in the estate consist of a number of bungalows chiefly situated in Rajahmundry and Cocanada and tenanted by European gentleman besides the palace in the Pittapur fort and a number of minor houses and sheds scattered over the estate. The palace and the bungalows are generally in a rotten condition and the bungalows' rents frequently do not cover the repairs incessantly required by the tenants. The expenditure on buildings amounted to Rs. 7,595 or 62 per cent. of the allotment sanctioned for estimates aggregating Rs. 6,688 having been received in the last two months of the year. Bills for Rs. 2,895 submitted to the Collector were awaiting sanction at the end of the year. The circumstance that payments are not made till works are fully executed and completed and inspected and passed, accounts for the short expenditure below allotment.

33. *Statement IV-B*—exhibits the demand, collection and balance of all dues and commission payable to Government from Estate funds. The amount of arrears outstanding at the beginning of the fasli was Rs. 21,739 and the Government dues and commission payable during the year amounted to Rs. 4,57,363. The aggregate demand thus came up to Rs. 4,79,102. The amount paid during the year was Rs. 4,86,888 including the amount of Rs. 4,687 adjusted in Government taluks from the excess collections of the previous fasli as noted below:—

Items.	Demand.	Amount paid during the year.			Balance.	Amount (excess) paid.
		Amount paid from excess collections.	Amount paid from the estate.	Total.		
1	2	3	4	5	6	7
	RS.	RS.	RS.	RS.	RS.	RS.
1. Prishoush	2,64,154	..	2,64,154	2,64,154	..	..
2. Assessment and quit-rent	1,90,093	4,687	1,95,052	1,99,739	..	9,646
3. Government commission	24,855	..	22,995	22,995	1,860	..
Total ..	4,79,102	4,687	4,82,201	4,86,888	1,860	9,646

As information regarding the settled demand of the Government dues for fasli 1306 was not received in fasli 1306 or by the time of the submission of the administration report, the excess payments were not shown in statement IV-B therewith submitted.

34. It will be observed that from the particulars given in the above statement, a sum of Rs. 9,646 was paid also during the year under report in excess of the actual demand of the dues payable to Government. The excess relates to water-tax and local-cess which was paid off at the close of the fasli on the requisitions made by Government Tahsildars on rough estimates before the settlement of the demands under these heads in order to show a clear *nil* balance sheets in their respective taluks. After the accounts had been settled, the amount above referred to was found to have been paid in excess of the actual demand, and it will be adjusted towards the kists of the current fasli.

35. Statement V-A gives the particulars of the cash debts due to the estate at the end of fasli 1307. The amount of these debts which are covered (a) by bonds and (b) by decrees outstanding at the end of fasli 1306 was Rs. 96,035-4-10. No new debts were given in the fasli under report. A sum of Rs. 80-9-9 being costs incurred in executing certain cash decrees and filing a suit on a cash bond was newly brought into account during the fasli. The amount of interest which accrued on the cash debts during the fasli came up to Rs. 2,303-3-5 and raised the total demand for the fasli to Rs. 98,419-2-0, whereof a sum of Rs. 1,539-13-7 was collected (235-8-7 on account of (a) cash bonds and Rs. 1,304-5-0 on account of (b) cash decrees) as particularized below :—

(a) Cash bonds.

	RS.	A.	P.
Credited under cash debts recovered on account of Pittapur tana	100	0	0
Credited under cash debts recovered on account of Karapa tana	40	0	0
Credited towards the principal of a bond of Palivela tana	84	4	7
Credited under the head of land revenue D. miscellaneous on account of interest of a bond debt of Palivela	11	4	0
Total ..	235	8	7

(b) Cash decrees.

Credited under cash debts recovered on account of Pittapur tana	105	14	0
Credited under cash debts recovered on account of Karepa tana	1,155	1	0
Credited under the head of refunds on account of Samaleotta...	17	15	0
Credited on account of interest	25	7	0
Total ..	1,304	5	0

A sum of Rs. 6,946-2-1 was written off from the accounts as detailed below :—

	RS.	A.	P.
By the effect of Court's Proceedings, Mis. No. 214, dated 1st March 1898, communicated with Collector's R.C. No. 187, dated 15th March 1898	5,073	1	2
By the effect of Court's Proceedings, Mis. No. 803, dated 27th July 1898, communicated with Collector's Dis. No. 783-Est., dated 5th August 1898, and 8th August 1898	1,873	0	11
Total ..	6,946	2	1

This has left a balance of Rs. 89,933-2-4 outstanding at the end of fasli under report, viz., (a) Rs. 83,401-1-4 secured by cash decrees and (b) Rs. 6,532-1-0 secured by cash bonds as shown below :—

(a) The cash decrees in favour of the estate is Rs. 83,401-1-4.

(I) Rs. 58,815-10-0 under this head are due under the decree in Original Suit No. 20 of 1892 on the file of the Cocanada Sub-Court, reference to this decree was made by me in item (a)-I of paragraph 24 of the administration report submitted by me for fasli 1306 in which I expressed my opinion that this debt which has been decreed to be recovered from the personal assets of one Chinachellayamma Rao, deceased, must be treated as a bad debt as no such property is forthcoming to be proceeded against. As, however, there are still six years more before execution of this decree can become barred, and I wish to exhaust all attempts possible towards finding out traces of any properties left by the late Chinachellayamma Rao Garu, I defer recommending the writing off of this debt.

(II) A sum of Rs. 11,466-0-4 is still due on account of the decree in Original Suit No. 23 of 1885 on the file of the Sub-Court of Cocanada. The amount of this decree was made recoverable from the ancestral properties of one Ranu Madhavarayanamgaru, of late a councillor under the Kumara Rajah as stated by me under item (a) 2 of paragraph 27 of my previous year's report, I obtained a copy of the Madras High Court's decision in the litigation which took place between Madhavarayanamgaru and his brothers, in which the character of the lease of the Karapa village held by Madhavarayanamgaru was discussed and decided as ancestral and applied to the Court for the attachment of the lease-right and of certain other properties. The Court held that the lease-right could not be attached, in that no attempt had been made on behalf of the estate to set aside either by a review or by a regular suit a previous order of that Court dismissing the estate application on the ground that the lease-right was not ancestral property liable to attachment, but granted the attachment in respect of other properties which were eventually sold in a Court auction and realized a sum of Rs. 1,107-3-0 which was collected and credited towards this decree. As all means of realizing this decree have been exhausted and as nothing further can be done for recovering the balance, the decree having also become extinct by lapse of twelve years, I recommend that the sum of Rs. 11,466-0-4 outstanding as a debt under this decree should be treated as irrecoverable and excluded from the demand of cash decrees.

(III) In my last report I stated that a sum of Rs. 3,706-6-0 was due from Rajah Vetsanaya Suryanarayana Jagapatiraju Bahadargar of Peddapuram under the decree in Original Suit No. 2 of 1896 on the file of the Cocanada Sub-Court, that the debtor had mortgaged all his property, that one of his creditors, the Tuni Rajah, had brought the property to sale and that I had applied for a ratable distribution of the surplus of the sale-proceeds over the Tuni Rajah's debts among all his creditors including the estate. By the exertions of the estate officials, the attempts of the Tuni Rajah to get the property knocked down to him at low prices were frustrated and the estate was able to realize out of the surplus Rs. 3,606-15-0 for its shares. This amount, however, having been paid to the estate after the close of the fasli (18th August 1898) has been credited in the accounts of the current fasli (1308). The decree-debtor being a bankrupt, I think the balance of Rs. 99-7-0 still due on this decree may be treated as irrecoverable. As, however, we still have ten years to execute the decree and the man may improve in circumstances, I have not thought it necessary to recommend the balance be written off.

(IV) A sum of Rs. 2,093-4-4 is due on account of the decree in Original Suit No. 325 of 1895 on the file of the Amalapur Munsif's Court from one Mokkapati Venkatappiah. I reported last year that this judgment debtor had been arrested for his debt as he had concealed and made fraudulent dispositions of his properties and that I was in communication with the man then in civil jail. He furnished me with lists of house and landed property which he said the estate might proceed against and wanted to be released from arrest at once. On enquiry through the Tanadars and the Registration offices, however, I discovered that all the property enumerated in the list had been mortgaged above their values or sold outright to others and the estate could recover nothing on them in due course of law. The man was discharged from civil jail after six months. In the meantime, the estate officials having obtained information of certain wet lands valued at Rs. 2,100 purchased by the debtor in the name of his son, execution was taken against this property. Third parties, however, filed cross-claims and opposed the attachment of the property by the estate asserting their own rights to the same. It seems that these cross-claimants sued in the Amalapur Court, the debtor's son in respect of these lands to set aside the sale on the ground that no consideration sum was ever paid to them by the debtor's son and that failing in the Munsif's Court, they appealed to the Sub-Court of Cocanada where the appeal is still pending. Until the disposal of the appeal, the cross-claim opposing to the attachment by the estate has been allowed to lie over in the Munsif's Court; should the lower Court's decision be confirmed in appeal also, there may be hopes of realizing

	RS.	A.	P.
* Recoverable ...	2,084	0	1
Doubtful ...	375	6	0
Irrecoverable and erroneous demand ...	4,860	6	7
Total ...	7,319	12	8

a portion of this decree-debts; otherwise the whole will prove a bad debt.

(V) The aforesaid four decrees cover a sum of Rs. 76,081-4-8 out of the total decreed cash debt of Rs. 83,401-1-4, leaving a balance under this head of Rs. 7,319-12-8* which may be classed as follows:—

Other cash decrees.

Tanas.	Number of decrees.	Amount.	Remarks.
<i>Recoverable.</i>			
Pittapur	5	RS. A. P. 1,147 2 6	In due course of further execution, steps already taken having failed. Stringent orders to Tanadars have been issued to propose immediate execution of these decrees, if the dues cannot otherwise be collected.
Karapa	5	407 9 4	
Samalcotta	4	529 4 3	
	14	2,084 0 1	
<i>Doubtful.</i>			
Karapa	3	59 2 0	This amount represents the total of small sums stated by Tanadars to have been realized by estate vakils through Court. The matter will be enquired into and, if on enquiry, it be found that these sums were credited in the vakil's accounts, they will be excluded from the demand, proper adjustment being made.
Kadiam	1	316 4 0	
	4	375 6 0	The judgment debtor is reported to be a pauper. Execution of this decree was already twice taken in vain. It is within 12 years' limitation.
<i>Irrecoverable and erroneous demand.</i>			
Karapa	10	3,379 11 1	The twelve years' time allowed by law for execution of decrees has expired in these cases and steps taken for the execution of decrees from time to time have failed for want of properties. This amount was collected and credited under the head of deposits, adjustment of the same to proper head in the accounts, has to be made, and this item excluded from the accounts under erroneous demand.
Palivela	1	750 0 0	
Karapa	1	76 10 4	

Other cash decrees—cont.

Tanas.	Number of decrees.	Amount.	Remarks.
<i>Irrecoverable and erroneous demand—cont.</i>			
Karapa	1	RS. A. P. 133 2 3	This amount has been appearing as the amount of a decree for a cash debt for a series of years. It has since been discovered that no such decree exists; that the amount of the alleged debt was sued for in 1888 and the suit withdrawn before trial, and that the amount of the withdrawn plaint was erroneously entered in the succession certificate as a debt. This item must be expunged as erroneous demand.
Palivela	1	520 14 11	
			The amount of this debt was recovered through Court in October 1896 in the late Diwan's days. The estate vakil one Somanchi Sooriah received the amount and credited in his ledger as an advance from the estate and incurred expenditure out of it in connection with estate suits and furnished the Diwan with accounts showing a balance in favour of the estate of Rs. 322-1-8 for which he gave me a receipt when I assumed charge of the estate. The vakil died two or three months later and I recovered from his heir last month the balance due from the vakil after deducting therefrom the amounts due to the vakil. It is thus clear that the debt having been recovered, it should be expunged from the accounts though, in view of the transaction having taken place in the Diwan's days and the vakil being dead, it is not now possible to prepare bills of expenditure of those days and adjust the same to the debt.
Total ..	14	4,860 6 7	

(b) The cash bonds in favour of the estate aggregating Rs. 6,532-1-0*.

				<i>Recoverable.</i>		The Tanadars have reported that these sums are recoverable. The parties concerned are not rich and recovery in small instalments rather than by suits which saddle the estate with costs is desirable.
Pittapur	4	1,693 2 6				
Karapa	6	527 0 1				
Samalcotta	1	29 13 3				
Palivela	1	51 10 1				
Total ..	12	2,301 9 11				
				<i>Doubtful.</i>		The document covering this debt was executed on 30th August 1887 stipulating for repayment of Rs. 600 with interest within twelve years which has not yet expired. The principal has risen to the present figure with accumulated interest. The debt may be sued for within twelve years, as there is a condition in the bond that it should be paid whenever asked for within twelve years. There is, however, no use of suing for the debt in my opinion. The debtor is a pauper Brahman cook on Rs. 4 a month. He says that the amount of the debt was given to him as equivalent to the gift of a girl (kanyadanam) on the occasion of the Rajah's father's death and that the Rajah subsequently to have a hold upon him and prevent his quitting his service of cook in the Rajah's choultry, obtained this bond from him. There is a condition in the bond that the debt is repayable if debtor quits choultry service. Whether his statement is true or not we shall be simply throwing away our money in costs in suing for the recovery of the debt.
Pittapur	1	2,148 0 0				
Do.	1	11 12 10				
Do.	1	21 14 6				
Total ..	3	2,181 11 4				
Do.	1	104 0 0				
Do.	1	100 0 0				
Do.	1	492 0 0				
				A decree having been obtained for this item, it has been transferred to the head of cash decrees but by an oversight the item has continued to be shown under bonds also. It must therefore be expunged as erroneous.		
				This sum is due under a promissory note, dated 10th October 1883, and executed by a late servant of the late Rajah which was barred long ago in the Rajah's days. There is no hope of recovering this amount, the debtor having no properties.		
				This is due from one Penukonda China Bhavaji of Pittapur on a bond of 25th December 1887. It could not be recovered from the man as he claimed a larger sum of money from the estate as a modi employed by the late Rajah for a long time; accounts of a		
				RS. A. P.		
* Recoverable	..	..	..	..	2,301 9 11	
Doubtful	..	..	..	..	2,181 11 4	
Irrecoverable and erroneous demand	..	..	..	..	2,048 11 9	
Total ..				6,532 1 0		

	RS.	A.	P.
* Recoverable	2,301	9	11
Doubtful	2,181	11	4
Irrecoverable and erroneous demand	2,048	11	9
Total ..	6,532	1	0

Other cash decrees—cont.

Tanas.	Number of decrees.	Amount.	Remarks.
<i>Irrecoverable and erroneous demand—cont.</i>			
		RS. A. P.	
	1	16 13 0	very old period of the late Rajah's days had to be rummaged for this purpose, and as they were in utter confusion and disorder, the modi's account remained unsettled at the close of the last management and eventually the claim of the modi against the estate, and that of the latter against the former, were barred by lapse of time. As the estate owed much more than the amount of the bond to the modi, I think the item may be set off against his dues and written off as irrecoverable as it is hopeless to go into his accounts of the Rajah's days and settle them now.
Kadium	1	8 14 0	
Mallavaram	1	5 15 11	
Karapa	1	450 0 0	These three sums represent interest due on documents, the principals of which were already collected. There is no hope of recovery, as the debtors are poor and the documents were barred long ago.
Kadium	1	450 0 0	
	1	27 10 10	This represents interest due on a promissory note, dated 14th October 1895, executed by certain renters of Mulakallanka to whom advances under taccavi were made during the late Diwan's days. The principal amount having been collected, and the debtors having been reported to be poor, and to have sustained loss of crops, I recommend that this sum be ordered to be written off from the accounts.
Palivela	1	27 10 10	This item represents taccavi advance in fasli 1290, and it was included in an instalment bond for rents taken on 18th April 1888 for a sum of Rs. 400 for which three decrees were obtained (1428—1480 of 1894) and 22 of 1898, and hence its retention under the head of cash debts was erroneous, and the item must be excluded as erroneous demand.
Samalcotta	1	843 6 0	The original of this debt is entered in the cash bond register as Rs. 300 and accumulated interest has swollen it to the present figure. There is really no bond acknowledging receipt of this debt by the debtor from whom it is entered as due. The history of the case seems to be as follows:—One Yekkiral Varada Charlu and his brother had agreed to sell to the late Rajah an inam of theirs for Rs. 675. The inam having been previously mortgaged for Rs. 300 by the inamdars to the people of Katrarupalli, the Rajah sent purchase money of Rs. 675 to his Diwan Muktiar N. B. Madhava Rao Pantulu in order that the mortgage might be redeemed out of the purchase money and the balance paid to the sellers and sale-deed obtained. The Diwan sent Rs. 275 and redeemed the mortgage and obtained the mortgage bond with discharge duly endorsed thereon by the mortgagees, and deposited it in the Huzur records. The balance of Rs. 400 the Diwan retained it himself. In the meanwhile, the Rajah died and the Diwan was retained as assistant manager under the Court of Wards. He had the amount Rs. 300 of the redeemed mortgage bond shown as a cash debt due to the estate, but took no steps to pay the balance of Rs. 400 in his own hands to the inamdars and obtain a sale-deed. The inamdars had meanwhile sold away their inam to some one else. The time allowed by even for the recovery of the Rs. 275 or Rs. 300, the value of the mortgage bond, had expired in February 1892 (payment having been made in February 1890) and the assistant manager was dismissed in the latter half of 1893, shortly after I assumed charge of the estate. He then, on a demand from me, refunded to me the balance of Rs. 400 in his hand without an explanation of his laches. Nothing can now be done to recover the balance of Rs. 275 or Rs. 300, the value of the redeemed mortgage bond, entered in the cash debts register from the inamdars, as limitation for its recovery expired so long ago as February 1892. The item is therefore irrecoverable.
Total ..	9	2,048 11 9	

36. I beg to enclose, herewith, a separate statement containing further particulars of the items amounting to Rs. 18,375-2-8, of cash decrees and bonds, which are classed under irrecoverable and erroneous demand and beg that you will kindly obtain the sanction of the Court, for the said amount being written off from the accounts to be submitted in future.

37. *Important law suits.*—(a) The appeal preferred by the Kumara Rajah to the Privy Council in the Pittapur Succession Suit against the decision of the Madras High Court (Appeal Suit No. 33 of 1895) is still pending.

(b) An appeal against the decree of the Cocanada Sub-Court in Original Suit No. 67 of 1895 dismissing the claim of the Pittapur estate to the Kirlampudi zamin-dari was preferred on behalf of the minor Rajah to the Madras High Court. This is still pending.

(c) Original Suit No. 17 of 1897 filed by the Rajah of Venkatagiri against minor Rajah and others in the Gódvári District Court is still pending, issues having been already settled and the case being posted for evidence.

(d) Original Suit No. 53 of 1896 on the file of the Sub-Court of Cocanada was a suit by a contractor against the estate comprising a lot of items, most of which are false and unfounded. For the sake of convenience this suit has since been split up into six suits, the numbers of which are 53 of 1896, 6, 7, 8, 9 and 10 of 1898. The first suit comprising admitted items for the most part was decided in favour of the contractor. The other five suits are pending and posted for evidence.

38. I beg to enclose herewith statements of suits in conformity with Court's Proceedings, No. 17, Press, dated 29th October 1897, and No. 18, Press, dated 9th July 1895. The return marked VIII deals with suits instituted or defended with Court's sanction as directed in the Court's Proceedings and the return marked as enclosure to VIII deals with all classes of estate suits.

39. *Statement No. V-B.*—This statement is *nil*, there being no debts due by the estate.

40. *Education of the Wards.*—Statement VI shows the educational progress of the wards during the year under report. M.R.Ry. P. Sankanarayana Setti Garu, M.A., continued to be the ward's tutor until the close of the fasli under report. The ward's sister received no tuition for the first eleven months of the fasli under report, as Governess Miss J. Desowza joined her appointment on the 7th June 1898.

41. *Statement VII.*—This statement shows the demand, collection and balance of rent of lands attached to religious and charitable institutions under the management of the estate. The number of religious and charitable institutions having endowment during the year was 28, whereof one is the choultry at Pittapur against 31 as shown in the statement of the last year. The remaining three institutions are not shown in the statement for the following reasons:—

(1) *Nukalamma of Pavara.*—This institution has no endowment and had no receipts either during the last year. This was by mistake included in the last year's statement under endowed institutions; hence the omission.

(2) *Palalambika of Vanapalli.*—This temple has no lands attached to it, but the sale-proceeds of offerings usually received in the temple at the annual festival since the late Rajah's time have usually been credited to the estate and the expenses of the festival charged to the estate irrespective of the above collections. These receipts have been hitherto shown in accounts as income of the temple. In fasli 1304, the expenditure happened to exceed the receipts, and the villagers who conducted the festival demanded the payment of the excess expenditure from the estate. As the sanction of the Court of Wards for this temple does not include any expenditure on account of the annual festival, I refused to pay the excess. They then requested refund of the surplus credited to the estate during previous years to enable them to meet the deficit of the year, and I recommended the refund in my letter, Ref. on Cur. No. 403-A.D., dated 6th August 1898. Under these circumstances, the temple has been debited from the list of endowed institutions, and hence it is omitted in the statement.

(3) *Mallaswaraswamy of Kadium.*—This temple has actually no endowment, but a sum of Rs. 60 was collected from the Archaka of the temple during fasli 1306 to the credit of the temple on account of the value of mango trees on the Archaka service inam in his enjoyment felled without permission, and the temple was therefore erroneously shown as endowed. There were no receipts of any kind during the year under report; hence the omission.

42. It has not been the practice of the estate to maintain separate accounts of the receipts, expenditure and balance of each of the institutions in the estate. The lands of these institutions are leased by the estate and the rents credited to the estate. Certain allowances frequently in excess of the receipts are given to the institutions and accounts of expenditure of the same obtained. Besides the endowed institutions there are many temples receiving allowances from the estate which have no inams attached to them, while in other cases the inams are rented out and the proceeds collected by the temple servants themselves. Only such institutions as have endowments and managed by the estate are shown in statement No. VII.

43. The demand on the lands attached to the religious and charitable institutions leased out by the estate was Rs. 24,192 including arrears amounting to Rs. 13,862 against Rs. 20,332 in the previous fasli. The collections amounted to Rs. 10,060, of which Rs. 2,684 represents arrears. The current balance at the end of the fasli was Rs. 2,954, or 28·6 per cent. of the demand against 40·2 in the previous year. The irrecoverable portion of the arrear balances due on temple inams are included in the irrecoverable arrears referred to in paragraph 23 *supra*, and will be reported on along with the general arrears in the estate.

44. The following institutions were also maintained by the estate during the year under report:—

- | | |
|---|----------------|
| (1) Water-shed at Pakiruddinpalem for five months in the hot weather. | |
| (2) Water-shed near the fort-pate throughout the year. | |
| (3) Schools, primary grade, at— | |
| (1) Kapavaram. | (4) Vanapally. |
| (2) Chendrapalem. | (5) Unduru. |
| (3) Kottapally. | |

45. *Financial condition of the religious and charitable institutions.*—As no regular and progressive accounts have been maintained regarding the financial condition of these institutions, I am unable to show the opening balance of the fasli appertaining to each institution.

The following statement gives particulars of the expenditure shown in statement VII as incurred by the estate during the year under report:—

Nature of institution.	Amount paid from endowments.	Amount paid from the estate.	Total.
1	2	3	4
	RS.	RS.	RS.
1. Temples—			
(1) Endowed	3,648	5,787	9,435
(2) Unendowed	..	13,495	13,495
Total	3,648	19,282	22,930
2. Choultries—			
(1) Of travellers	2,043	1,905	3,948
(2) Of Velamas	..	2,194	2,194
Total	2,043	4,099	6,142
3. Schools	..	383	383
4. Water-sheds	..	123	123

46. *Viravaram (Agency) Mutta.*—This mutta forms part of the Pittapur estate and is being managed by the Manager of the Pittapur Estate as in the previous year. The accounts current and demand, collection and balance statements of this mutta being, however, still maintained separately under Collector's Dis. Nos. 17 and 18 Est.,

dated 22nd April 1897, the marginally-noted statements relating to the mutta are submitted herewith separately.

II-(a), II-(b), III and IV-(b).

47. Statements I and VI are not separately needed for this mutta, as the incapacitated proprietor thereof is the minor Rajah of the Pittapur Estate.

48. Statements IV-(a), V-(a), V-(b) and VII are *nil* for this mutta.

49. II-(a).—The extent under holdings for the year under report was 946·62 against 893·4. The increase being reported to be due to the correction of a mistake in totalling in the last year's report. The Tannadar reports that the area cultivated cannot be accurately given or even fairly estimated, as the cultivation consists mainly of patches in the midst of jungles called podu, and that the karnam has given the area cultivated for the year as 689·34 acres which is unreliable. Last year's figure has, therefore, been repeated for the year under report. The demand of the estate for

the year under report was Rs. 3,994 against Rs. 3,928 of the previous year, the small increase being to an item of demand omitted by oversight in 1306 being brought to account in the year under report.

50. The other statements call for no remarks.

UPPADA ESTATE.

51. This mutta comprises the two villages of Uppada and Aminbada formerly forming a portion of the Pittapur estate. These two villages were given on a registered document to Sree Inuganti Bhanayyemma Row Garu, the late Rajah's sister, and the late proprietrix of Chidikada as dowry inheritable by her only son with the promise that the revenues of the villages should be administered by the Rajah himself and the net profits paid her, and that the lady should have no power to alienate. The lady's only son Suryanarayana Row died when still a boy and the lady having no other issue, these two villages were managed by late Rajah himself during his lifetime on behalf of his sister and after his death by the Manager of the Pittapur estate under Court's Proceedings, No. 1877, dated 9th June 1892, and the receipts and charges of the estate were then shown in the accounts of the Pittapur estate as trust fund. The mesne profits were, however, remitted to the Rane, through the Collector of Vizagapatam who was managing the Chidikada estate in the Vizagapatam district belonging to the Rane. When the Pittapur estate was handed over to the Diwan of the Kumara Rajah in July 1895, the management of the estate was transferred to the Deputy Tahsildar of Pittapur and it was again handed over to me on the re-assumption of the management of the Pittapur estate by the Court of Wards.

52. accounts current and the demand, collection and balance statements of the estate were being separately prepared and submitted to the Collector of Vizagapatam district who consolidated the transactions of this estate with those of the Chidikada estate.

53. The Rane died in March last and notices had been issued by the Court of Wards to the male members of the family of the husband of the lady that unless restrained by the injunction of a competent Civil Court before the 15th June last, it would surrender the Uppada and Aminbada villages to the minor Rajah of Pittapur (*vide* Court's Proceedings, No. 582, dated 7th June 1898). No injunction having been received, the Court resolved in its Proceedings, Mis. No. 785, dated 25th July 1898, that these two villages should be administered on behalf of the Pittapur Rajah.

54. The Collector having, however, directed in his Dis. No. 774-Est., dated 5th August 1898, that the accounts of this estate should be maintained separately as done in the case of (a) Veeravaram, they are being accordingly separately submitted.

55. Statements II-(a), II-(b), III, IV-(a) and IV-(b) referring to the administration of the estate for the last fasli are therefore herewith separately submitted for this estate. Statements Nos. I and VI are not separately needed, as the incapacitated proprietor is the minor Rajah of Pittapur.

56. Statements V-(a) and VII are *nil* for this mutta.

57. These being no items worth noticing, no explanation is given in the case of each statement.

Endorsement by the Collector of Gódvári, dated 30th September 1898, Dis. No. 1021-Est.

Submitted.

2. The Uppada estate consisting of the two villages—Uppada and Aminbada—has reverted to the Pittapur estate (*vide* Court's Proceedings, Mis. No. 785, dated 25th July 1898), owing to the death of the Proprietrix of the Chidikada estate to whom they were assigned by her brother—the late Rajah of Pittapur—to be enjoyed for her and her son's (deceased) life. The accounts of this estate have been kept separate from those of the Pittapur estate pending the result of the litigation in the Privy Council.

3. *Season.*—The season was, on the whole, favourable for agricultural operations.

4. *Holdings*.—The extent of holdings in the estate was 124,586 in fasli 1307 against 123,553 acres in the previous fasli, showing an increase of 1,033 acres. The increase was due to waste lands being newly brought under cultivation and to correction of the areas of lanka lands with reference to the extents fit for cultivation at the time of the issue of fresh leases for the five years from fasli 1307 to fasli 1311.

5. *Cultivation*.—The extent of actual cultivation in the year under report was 103,977 or 83·45 per cent. of the holdings against 96,776 acres or 78·32 per cent. of the previous fasli. The high percentage was due to the favourable character of the season and the high prices prevailing for agricultural produce.

6. *Demand*.—The gross demand of the year amounted to Rs. 9,75,217 against Rs. 10,20,913 of the previous year. There was a net decrease of Rs. 45,696 due to the erosion of lankas during floods and to the falling off in the bids obtained at the sales of nearly all lankas held for faslis 1307 to 1311 owing to the losses sustained by the former renters (*vide* this office Ref. No. 303-Est., dated 27th July 1897). No remissions were granted in the year under report.

7. *Demand, Collection and Balance*.—The arrear demand at the beginning of the fasli amounted to Rs. 13,69,710, of which Rs. 1,47,054 were collected, leaving at the end of the fasli a balance of Rs. 12,22,656. Of this balance, Rs. 5,383 have since been collected up to the end of August 1898. The settlement of the arrear balance has not yet been completed. A full report will be submitted as soon as it is received from the manager. The bulk of the arrears outstanding dates back to fasli 1253 and is not recoverable.

8. *Current collections*.—The total current demand of the year amounted to Rs. 9,75,217, of which Rs. 8,48,180 or 87 per cent. were collected, leaving a balance of Rs. 1,27,037 or 13 per cent. at the end of the fasli. The subsequent collections up to the end of August 1898 amounted to Rs. 23,462. As the year under report followed a year of drought which had considerably crippled the resources of the tenants, the percentage of collections could not reach a higher figure.

9. *Financial condition*.—The cash receipts of the year amounted to Rs. 10,35,725. Adding to this Rs. 3,10,003 (the cash balance at the beginning of the year), the total cash assets of the fasli amounted to Rs. 13,45,728, of which Rs. 7,83,133 were expended during the year. The cash balance at the close of the fasli was Rupees 5,62,595.

10. *Utilization of surplus balance and the advances to tenants*.—The estate being still the subject of litigation, no permanent arrangements can be made to invest the balance in productive improvements. I have therefore recently remitted to the Accountant-General Rs. 3½ lakhs for the purchase of Government paper on behalf of the estate. No advances were granted to the tenants during the year, as the ryots to whom they were sanctioned did not receive them.

11. *Percentage of establishment charges and Government commission to normal receipts*.—The percentage was only 10·4.

12. *Public Works*.—The total allotment was Rs. 92,132, of which Rs. 41,275 were spent. The reason for the short expenditure was that a major portion of the estimates was sanctioned in May and June 1898. The circumstance that payments are not made till works have been fully executed and completed, inspected and passed, accounts also for the short expenditure.

13. *Debts due to the estate*.—The total debts outstanding at the beginning of the fasli amounted to Rs. 96,035-4-10. This amount is covered by decrees or bonds. No new loans were given in the fasli under report. A sum of Rs. 80-9-9, being costs incurred in executing certain cash decrees and filing a suit on a cash bond was

newly brought to account during the fasli.

	RS.	A.	P.
Under Court's Proceedings, Mis. No. 214, dated 1st March 1898, and Mis. No. 995, dated 9th September 1898	5,073	1	2
Under Court's Proceedings, Mis. No. 803, dated 27th July 1898	1,873	0	11
Total	6,946	2	1

The amount of interest which accrued on the cash debts during the fasli came to Rs. 2,303-3-5. Including these items, the total sum due was Rs. 98,419-2-0, of which Rs. 1,539 13-9 were collected, and Rs. 6,946-2-1 written off, leaving a balance of Rs. 89,933-2-4 at the end of the year. A statement containing particulars of certain items amounting to Rupees 18,375-2-8 of cash decrees and bonds, which are classed under "irrecoverable and erroneous demand" is enclosed for

favour of sanction of the Court to write off the amount from the accounts.

14. *Education of the Ward*.—The ward remained under the care of his tutor M.R. Ry. P. Sankara Narayana Chettiyar Avergal, M. A. He keeps good health and is diligent and attentive to his studies. He will appear for the ensuing Lower Secondary Examination. I have engaged a gymnastic instructor also for him. He is made to ride every day and to join in out-door sports such as tennis, foot ball, &c. The minor's sister received no tuition for the first eleven months of the fasli, as her governess Miss. J. Desouza joined her appointment on 7th June 1898. She is given instruction in English and music.

15. *Suits*.—The Court is aware that the adopted son of the late Rajah has preferred an appeal to the Privy Council from the decree of the High Court. The appeal has been admitted and is pending. The suit filed by the Rajah of Venkatagiri against the Tangellamudi and Pittapur minors to recover a loan is still pending. An appeal was filed on behalf of the Pittapur minor from the Cocanada Sub-Court's decree rejecting the minor's claim to the Kirlampudi estate, as a reversionary heir of the last holder. This appeal is also pending. Original Suit No. 53 of 1896 filed in the Cocanada Sub-Court by a contractor against the estate has not yet been disposed of. The defence of the suit was sanctioned by the Court of Wards in Proceedings, Mis. No. 1219, dated 4th August 1897.

16. *Religious and charitable institutions attached to the estate*.—The number of charitable and religious institutions having endowments during the year was 28 against 31 in the previous year. The difference is explained by the manager in paragraph 41 of his report.

17. *Condition of tenants*.—The condition of tenants is satisfactory on the whole. But the "Vantuvaradi" system of renting is a grievance to and obstructive of the prosperity of the ryot. The system may have served to secure to the zemindar reasonable rents by consent of the tenants at a time when rents were low and unsettled and no scientific methods of settlement were known or availed of. But during a long series of years, these rents have so risen under the system as to render its further continuance undesirable. It is at present a weapon for the oppression of the poorer in the hands of the richer who thinks nothing of the hardship to poor neighbour whom he outbids and the unfortunate ryot that is challenged has no alternative but to submit to the enhanced burden, though little deserved, in his anxiety to retain the land which is his only support; such a system is inequitable and unjustifiable and stands self-condemned. I expect to receive the results of the investigation promised by the manager in the previous year's report soon, when I will report my views at full length for the determination of future action.

18. *General remarks*.—The minor's sister has attained puberty. She will be married in the course of a year or two. I am now seeking for a suitable match and shall report the result to the Court.

19. *Village accounts* were, as far as possible, maintained according to the village manual. The accounts of Veeravaram and Uppada estates have been kept separate from the Pittapur estate accounts as elsewhere stated. Separate statements have therefore been submitted.

TELAPROLE ESTATE.

DATED MASULIPATAM, 30TH SEPTEMBER 1898.

Dis. No. 507-Est.

From R. MORRIS, Esq., Collector of Kistna, to the Secretary to the Court of Wards, Madras.

In forwarding herewith a copy of the manager's Administration report of the Telaprole estate for fasli 1307, together with the usual statements, I have the honour to make the following remarks.

2. Unlike in last year, the rainfall was, on the whole, sufficient and timely during the year under report. It was nearly 40 inches at the head-quarter station (Nuzvid) against 30.34 inches during the previous year. All the irrigation tanks, with the exception of very few that were out of order, received a full supply and there was a good outturn of both wet and garden crops under them. In the dry villages also, there was a fair yield of dry crops. In the deltaic parts, where paddy is cultivated, there was a good outturn. Consequently the amount of remission granted chiefly on account of loss of crop was Rs. 513 against Rs. 8,057 in the previous year. The prices of food grains are reported to have remained stationary, notwithstanding the favourable season and this is due to the large exports of paddy to other districts where the season was less favourable. The condition of the ryots was fair throughout in most parts of the estate.

3. There was no increase in the number of villages nor was there any change in the tenure of the ryots' holdings. Under holdings there is a net increase of acres 362.88 over that of last year. There is also a corresponding increase in the extent actually brought under plough during the year being acres 22,724 against acres 20,656 in fasli 1306.

4. The arrear demand and the adjustment thereof in faslis 1306 and 1307 are compared below:—

				Fasli 1306.	Fasli 1307.
				RS.	RS.
Arrear demand	...	...	...	1,97,642	1,70,431
Collections during the fasli	...	...	...	17,942	54,378
				} Interest and 8,512 } execution costs.	
Total				...	62,890
Written off during the fasli				19,521	10,253

From the foregoing it will be seen that the adjustment of arrear balance during the fasli under report compares very favourably with that in fasli 1306, the demand being smaller while the collection was Rs. 62,890 against Rs. 17,942. The Court is aware that old arrears is an old matter of complaint against this estate and that the difficulty of collection is aggravated owing to the litigious nature of the tenants and the suspected collusive action of the Civil Court process amins. The improvement made during the current fasli in the collection of these arrears is due to the zeal of the manager and his personal efforts during the harvest season. The bulk of the arrears has to be recovered through the Civil Courts process and every possible endeavour is being made to clear it.

5. The current collections are very good and call for no remarks.

6. The estate is generally speaking in a flourishing position. Its financial condition is sound. The balance at the credit of the estate at the close of the fasli is Rs. 5,17,051, showing a large increase of Rs. 93,321-13-7 over the balance at the end of the previous fasli.

7. *Public Works.*—The net allotment for the year was Rs. 20,168 and the total expenditure was Rs. 16,223 or 80.44 per cent. against 85.64 in fasli 1306 and 79.42 in fasli 1305. The details of the unspent sum of Rs. 3,945 are given in the manager's report. Though the percentage of expenditure does not compare favourably with that in the previous year, the figure attained is much above the average of the Presidency. The Supervisor has, however, been warned that he must show better results.

8. The debts due to the estate amount to Rs. 46,173-6-3, of which a sum of Rs. 3,080-9-5 was collected during the fasli, whilst a further amount of Rs. 32-11-8 was written off. The balance therefore left is Rs. 43,060-1-2. The details comprising the balance are noted in the manager's report.

9. The percentage of establishment charges and Government commission on normal receipts fell from 12.5 to 12.4 and it seems to be difficult to expect further reduction.

10. Utilization of surplus balance at present mainly consist in investments in Government securities and reproductive irrigation works. There is no scope for advances to tenants in this estate. I am on the look out for purchase of lands when suitable opportunities offer.

11. There are no debts due by the estate.

12. The progress of education of the minor is reported to have been satisfactory during the year. The ward's sister attained puberty during the fasli under report and is reported to have discontinued her studies. This is a matter for regret. Considering the surplus to the credit of the estate, it would be well if she could be given a governess under whom to continue them. Proposals in regard to this matter will be made subsequently.

13. A statement of suits on the lines embodied in paragraph 2 of Court's Proceedings, No. 17, Press, dated 29th October 1897, is enclosed, the important suits alone being adverted to in the body of the manager's report.

14. The survey of the estate was sanctioned by Government in Government Order, Mis. No. 4162, dated 10th August 1897. The Survey Department, I understand, is taking steps to begin the work.

15. My Head Assistant remarks that the administration of this estate has been satisfactory. I agree with him.

MUNAGALA ESTATE.

DATED MASULIPATAM, 7TH OCTOBER 1898.

Dis. No. 513-Estates.

From R. MORRIS, Esq., Collector of Kistna, to the Secretary to the Court of Wards, Madras.

In forwarding herewith a copy of the manager's administration report of the Munagala estate for fasli 1307 together with the usual statements, I have the honour to make the following remarks.

2. *Season.*—The rainfall during the year under report was satisfactory, though untimely. It was 29.56 throughout the year at Nadigudem, the head-quarter station, against 8.52 during the previous year. It is not improbable that the registration of rainfall in the previous year was very imperfect otherwise the country must have suffered from acute distress. Several tanks of the estate did not receive full supply during the earlier part of the year and consequently the first crop wet cultivation was poor. Taking the whole year into consideration, both the dry and wet crops yielded well and compared very favourably with those of previous year. Cholera and small-pox visited the villages of the estate and the former is said to have raged severely. There was no cattle disease during the year under report. There was neither increase in the number of villages nor any change in the tenure of holdings.

3. *Holdings.*—The total area of the holdings of the villages of the estate during the year under reference was acres 23,448 against 23,567 acres. The decrease is unimportant. The extent actually cultivated was acres 21,280 or 90.75 of the holdings against acres 20,013 or 84.91 in the previous year.

The amount remissions granted during fasli 1307 was only Rs. 2,388 against Rs. 5,733 in fasli '06. The decrease is due to the favourable character of the season.

4. *Demand.*—By giving remissions, the net revenue of the estate for the fasli amounted to Rs. 50,6 against Rs. 42,594 of the previous year.

5. *Demand, collection, and balance.*—The arrear demand at the beginning of fasli 1307, according to the statement No. 3 enclosed in the last year's report, was Rs. 8,983. But it has since been ascertained that a sum of Rs. 436 was not included therein and that it has now been brought to account. The arrear demand therefore amounted to Rs. 9,419. Out of this amount Rs. 2,766 were collected during the fasli under report whilst Rs. 180 were written off. An amount Rs. 13 has been collected since the close of the fasli. There is still a balance of Rs. 6,460. Of this balance Rs. 6,263 relate to the question of inam alienations and will have probably to be written off. Further information has been called for from the manager who has promised to submit it within 12th October 1898. A full report with necessary statements will be submitted to the Court within a fortnight. The manager's explanation in respect of the balance still left is given in the memorandum attached to the statement No. 3.

6. *Current demand.*—The net demand was Rs. 50,628 of which Rs. 48,533 were collected during the fasli, leaving a balance of Rs. 2,095 at the close of the fasli. Out of this, a sum of Rs. 1,546 relates to inam alienations and will share the fate of the arrear referred to above. Of the remaining balance, Rs. 210 have been since collected and Rs. 217 recommended to be written off.

7. *Financial condition.*—The cash balance to the credit of the estate at the close of the fasli is Rs. 29,014-2-10 against Rs. 26,791 in the previous year, showing an increase of Rs. 2,222-7-3. The details of receipts and expenditure are given in the

manager's report. The proportion of establishment charges and Government commission to normal receipts fell from 18·6 per cent. in fasli 1306 to 14·4 during the fasli under review. The Head Assistant Collector has been asked to investigate if further reduction is possible. He promises to send a special report, and if necessary I will address the Court again on the subject.

8. *Public Works.*—The net allotment for the fasli deducting the amount surrendered under Court's Proceedings, Mis. No. 448, dated 28th April 1898, is Rs. 12,698. Out of this, Rs. 10,522 has been spent. The balance could not be utilized as materials for works could not be had in time and readily. Such of the works as had to be postponed for this reason have been taken up in the current fasli. The percentage of expenditure to allotment during the fasli under report is 82·86 against 40·44 in fasli 1306. The percentage has more than doubled. There is however room for better results and the overseer has been warned accordingly.

9. The amount of debts due to the estate at the beginning of the fasli was Rs. 38,929-14-0 and the same is shown as outstanding at the close of the year. The reasons for non-collection and the particulars of the several items are given in the manager's report to which I have nothing to add.

10. Debts due by the estate at the beginning of the year was according to last year's report, Rs. 10,861-10-0. But the correct figure is Rs. 9,834-0-4. The discrepancy is explained by the manager in his report as due to a mistake in not reducing the Hali Sicca rupees into the corresponding British coin.

11. *Education of the ward.*—The minor is studying in the 5th form. His progress is very fair. He attains his majority in the month of May 1900. I am arranging to instruct him in the details of estate management and Revenue Law.

12. The usual statement showing the state of litigation in the estate is enclosed. The abstract statement in the form prescribed in Court's Proceedings, No. 18, dated 9th July 1895, will follow.

13. My remark in the last year's report that the estate is still encumbered with complicated litigation with regard to the validity of the minor's adoption and his title to the estate still holds good. The commission inquiry referred to last year has partly been conducted at Nallagonda. The major and important part of the inquiry is to be held at Warrangal and is to come off on 31st October 1898. The Court is aware that this commission inquiry relates to the original suits filed by the members of the Kisara family in the District Court, Masulipatam, disputing the validity of the minor's adoption and claiming the estate. The other important suits are (1) the appeal filed by Mallam Papanna to set aside decree passed by the Subedar's Court for Rs. 42,057 in favour of the estate, (2) the appeal filed by Kisara Ramachendrayya disputing the minor's heirship, and (3) the suit filed by Nattu Sett to recover a sum of Rs. 12,370-7-6 from the estate. All these suits are before the Nizam's Courts. The Proceedings in No. 1 are reported to have been stayed pending the disposal of No. 2 which is now before the full bench of His Highness the Nizam's High Court. The High Court rejected the petition of Kisara Ramachendrayya for non-joinder of the Collector of Kistna a few months ago but is reported to have since restored it. The fact was brought to the Court's notice in my letter, No. 163-Est., dated 2nd September 1898. The Court is aware of the details of Nattu Sett's suit and it stands posted for hearing on 5th November next.

V. U. AYYANNA'S AND
C. A. BASAPPA'S ESTATES.

DATED 1ST OCTOBER 1898.

R. Dis. No. 336.

From E. A. ELVIN, Esq., Acting Collector of Bellary, to the Secretary to the Court of Wards, Madras.

I have the honour to submit the report on the administration of the estates under the management of the Court of Wards in this district during fasli 1307.

2. The estates of (1) Venkatapuram Uppara Ayyanna and (2) Chitwadigi Agali Basappa in the Hospet taluk continued to be the only estates under management.

3. *Season and cultivation.*—The season was favourable. Both the estates are wholly ryotwari. There was no change in the extent of the holdings of either estate when compared with that in the previous fasli. Excepting 2·87 acres of Agali Basappa's estate unfit for cultivation, the whole extent was under cultivation, and the yield was good especially in the case of the sugarcane crop.

4. *Demand and Collection.*—The arrears of Rs. 175 of both the estates which remained at the beginning of the fasli were written off under Court's Proceedings, Mis. No. 1923, dated 13th December 1897. The current demand was fully collected, except Rs. 62-8-0 due to V. U. Ayyanna's estate, for which an instalment bond was taken, the ryot being unable to pay the rent either in cash or in kind.

5. *Financial condition and utilization of balances.*—The following statement shows the receipts and disbursements under all sources as compared with the figures in the previous fasli:—

Estate.	Receipts.		Disbursements.	
	1306.	1307.	1306.	1307.
V. U. Ayyanna's estate	1,590	1,677	2,105	1,956
Agali Basappa's do.	5,018	6,274	9,525	3,024

The increase in the receipts is due to an increase under the heads "Interest on Government Securities" and "Debts recovered," and also to sugarcane crop having been raised on certain lands.

The large increase under charges in Agali Basappa's estate in fasli 1306 was owing to the investment of a large amount in Government securities.

6. At the end of the fasli there was a cash balance of Rs. 287 for V. U. Ayyanna's estate, and Rs. 4,966 for Agali Basappa's estate. The latter balance will be utilised shortly in purchasing lands. The matter is under correspondence with the manager of the estate.

The establishment charges continued the same as in the previous fasli, and no reduction is feasible.

7. *Public Works.*—There are no public works in either of the two estates.

8. *Debts due to the estates.*—The debts due to V. U. Ayyanna's and A. Basappa's estates were reduced respectively from Rs. 3,499 to Rs. 3,366 and from Rs. 6,286 to Rs. 4,849 during the fasli. The smallness of the debts recovered was due to instalments having been agreed to in their payment considering the poor condition of the debtors.

9. *Debts due by the estates.*—Nil.

10. *Education of wards.*—The educational progress and conduct of the wards were fair. The marriage of Santavva female ward of V. U. Ayyanna's estate and the Upanayanam ceremony of Dodda Pampanna, eldest son of Agali Basappa, were celebrated during the fasli. Santavva is now living with her husband.

11. *Suits.*—No suit was pending at the beginning of the fasli. The estate manager filed two small cause suits for recovery of debts—one on behalf of each of the estates—and they were decided in favour of the estates.

12. *Religious and charitable institutions.*—Nil.

13. *Advances to ryots.*—Nil.

14. *General Remarks.*—The administration of the estates was, on the whole, satisfactory. M.R.Ry. T. Subbarayalaya, T. Rajagopaula Aiyangar and M. Venkatarama Iyer were the guardians of the wards during the year, and H. Durvasa Row continued to be the manager of the two estates.

The prescribed statements in the new form are enclosed.

NORTH ARCOT ESTATES.

DATED CHITTOOR, 6TH DECEMBER 1898.

Dis. No. 187-Est.

From J. K. BATTEN, Esq., Acting Collector and District Magistrate of North Arcot, to the Secretary to the Court of Wards, Madras.

I have the honour to submit the administration report of the estates under the management of the Court of Wards in the district for fasli 1307 with the usual statements I to VIII for each estate.

1. *Number of estates under management.*—Two estates were under the Court's management during the year under report as shown below:—

1. Thumba.
2. Timmajiammal's estate.

The former estate came under the Court's management during fasli 1303 and the latter in fasli 1296.

2. *Estates handed over.*—No estate was handed over during the year under report.

3. *Statement No. I showing the names, &c., of the estates under management.*—This statement shows the names of the estates under management, the authority under which they were taken up, the sex of the wards and their disabilities, the period during which the estates have been under the Court, the ages of the wards at the end of the fasli and the dates on which they will attain their majority.

4. *Season.*—The season in the Thumba and Timmajiammal's estates was fair. There being no rain-gauge in any of the estate villages, no rainfall was registered.

5. *Holdings.*—The extent of holdings in Thumba estate was 436 acres against 483 in the previous year, while that in Timmajiammal's estate was 2,215 against 2,018. The decrease in the Thumba estate was due to the relinquishment of lands by the ryots, while the increase in Timmajiammal's estate, to the assignment of certain waste lands on darkhast.

6. *Cultivation.*—The extent of actual cultivation in Thumba and Timmajiammal's estates was 338 and 2,187 acres, respectively, against 361 and 1,776 in the previous year.

7. *Demand of estates.*—Statement No. II-B shows the gross demand of the estates, the remission granted and the net demand. The gross demand in Thumba estate amounted to Rs. 5,948-12-5; of which Rs. 1,175-10-7 were remitted by the jamabandi officer, leaving a total net demand of Rs. 4,773-1-10.

The amount of remission granted, viz., Rs. 1,175-10-7, consists of the following items:—

	RS.	A.	P.
(1) The paimaish assessment of certain lands in the estate being heavy, the late Poligar reduced their assessment and assigned them on patta. The difference between the paimaish and reduced assessment has been remitted.	459	6	5
(2) The usual remissions were granted at 2 annas in the rupee on account of heaviness of assessment	314	1	3
(3) Certain land was assigned by the late Poligar as new inam on condition of payment of road-cess and the assessment due thereon was remitted as usual	84	1	0
(4) The jodi, &c., on certain moniam inam lands, &c., submerged by the waterspread of a tank constructed by the Zemindar of Bangaripoliem was remitted. The matter is under correspondence	318	1	11
Total	1,175	10	7

The net demand in Timmajiammal's estate is Rs. 6,047-4-10. No remission was granted in the estate during the year.

8. *Demand, Collection and Balance.*—Statement No. III shows the demand, collection and balance of the estates during the year. The arrear demand in Thumba estate amounted to Rs. 2,496-0-5. Of this only Rs. 1,190-3-6 were collected and Rs. 85-9-1 were remitted—*vide* Court's Proceedings quoted in the margin. The subsequent collection of Rs. 3-0-4 reduced the balance to Rs. 1,217-3-6, which is accounted for as follows:—

	RS.	A.	P.
Court's Proceedings, No. 1216, dated 4th August 1897	8	11	0
Court's Proceedings, No. 1381, dated 3rd September 1897	14	13	6
Court's Proceedings, No. 1495, dated 24th September 1897	42	6	6
Court's Proceedings, No. 1666, dated 1st November 1897	19	10	1
Total	85	9	1

	RS.	A.	P.
(1) Amount due by the Zemindar of Bangaripoliem from faslis 1303-6. An appeal, which was preferred to the District Court, was dismissed. The Local Government Pleader has been asked to report whether there are any grounds for filing in a petition to the High Court for revision of the order of the District Judge, and his reply is awaited	693	0	0
(2) Amount due by the Monigar of Madavaram. The matter is under correspondence	115	11	6
(3) Amount since ascertained to be irrecoverable. The amount will be recommended to be written off separately.	105	6	10
(4) Amount covered by processes	303	1	2
Total	1,217	3	6

The arrear balance in Timmajiammal's estate is Rs. 110-15-2. Of this Rupees 68-13-5 were collected in the year, and the remaining amount of Rs. 42-1-9 is accounted for below:—

	RS.	A.	P.
(1) Amount already recommended to the Court of Wards to be written off as irrecoverable in this office Ref. on Cur. Est. No. 316 of 1897, dated 28th February 1898	3	14	3
(2) Amount since ascertained to be irrecoverable and which will be recommended to be written off	38	3	6
Total	42	1	9

9. *Current collections.*—The total current demand in Thumba estate amounted to Rs. 4,782-9-10. Of this Rs. 3,220-3-3 were collected during the year, leaving a balance of Rs. 1,562-6-7. Deducting therefrom subsequent collections, viz., Rupees 539-13-5, the net balance outstanding against the estate at present is Rupees 1,022-9-2, which is accounted for as follows:—

	RS.	A.	P.
(1) Amount due by the Zemindar of Bangaripoliem— <i>vide</i> remarks under item (1), paragraph 8, above	173	4	0
(2) Amount due by the Monigar of Madavaram village	101	7	11
(3) Amount covered by processes	747	13	3
Total	1,022	9	2

The current demand in Timmajiammal's estate is Rs. 6,538-12-8. Of this Rs. 6,422-4-0 were collected within the fasli, leaving a balance of Rs. 116-8-8. The subsequent collections of Rs. 105-3-11 reduced the balance to Rs. 11-4-9, which is covered by processes.

10. *Financial condition of the estates.*—The aggregate cash receipts in Thumba estate amounted to Rs. 4,410-6-9. Adding to this Rs. 398-15-3, the cash balance at the beginning of the year, the total assets of the estates for the fasli amounted to

Rs. 4,809-6-0, of which Rs. 4,183-11-0 were expended during the year. The cash balance at the close of the fasli was Rs. 625-11-0. The receipts and charges of the year, after excluding the unusual items noted below, amounted to Rs. 4,400-14-9 and Rs. 4,150-11-0, respectively:—

	RS.	A.	P.
Total receipts	4,410	6	9
Deduct—Value of stamps affixed for sale-applications and recovered from the parties concerned	9	8	0
Net receipts	4,400	14	9
Total charges	4,183	11	0
Deduct—Value of stamps affixed to the sale-applications and which is recoverable in due course from the parties concerned	33	0	0
Net charges	4,150	11	0

In Timmajiammal's estate the cash balance at the beginning of the year amounted to Rs. 19,883-10-10. The total receipts during the year, viz., Rs. 6,491-9-7, raised the sum available for expenditure to Rs. 26,375-4-5. Deducting therefrom the total charges of the year amounting to Rs. 20,245-15-2, the net cash balance at the credit of the estate is Rs. 6,129-5-3 inclusive of the balance with the Court of Wards. Besides this, a sum of Rs. 16,700 is held in Government securities on behalf of the estate.

11. *Utilization of surplus balances.*—The Thumba estate has no surplus balance. As stated in the last year's report, a sum of Rs. 16,500 was remitted in fasli 1307 to the Accountant-General from the gross balance at the credit of Timmajiammal's estate for investment in Government promissory notes. Of this, a sum of Rs. 16,434-6-2 was spent in the year under report (including the remittance charges) on the purchase of promissory notes for Rs. 16,700; and the balance of Rs. 65-9-10 was returned to the credit of the estate.

12. *Percentage of establishment charges and Government commission to normal receipts.*—Column No. 15 of statement No. IV shows the percentage of establishment charges and Government commission to normal receipts, abnormal income such as shown in column 9 in Enclosure No. I to statement No. IV being left out of account. The percentages in Thumba and Timmajiammal's estates were 19.4 and 11.5, respectively, against 26.00 and 16.4 in the previous year. The decrease in the percentages is due to the increase in the land revenue receipts in Thumba estate; and to the decrease in the amount paid on account of Government commission in the Timmajiammal's estate as compared with the previous year.

13. *Public Works.*—The expenditure under this item was *nil* in Thumba and Timmajiammal's estates during the year under report.

14. *Debts due to the estates and owed by the estates.*—No debt is due to either of these estates, nor is any debt due from either of them.

15. *Education of the minors.*—Statement No. VI shows the educational progress of the wards. The Thumba ward is reading in the 4th standard in the Board primary school, Chittoor.

Timmajiammal, who is married, is under the guardianship of Ponnamma Nagati, the wife of the ex-Poligar of Tarikari, uncle of the minor's husband. The minor has acquired a knowledge of English and was improving it by reading newspapers till March last.

16. *Suits.*—No suit relating to either of these estates was filed or disposed of during the year nor is any suit pending disposal.

17. *Religious and charitable institutions attached to estates.*—There are no religious and charitable institutions in either of these estates.

EDAMANAL, KARUVALAKARAI
AND SITHAMALLI ESTATES.

DATED TANJORE, 1ST OCTOBER 1898.

No. 4423-Rev.

From J. TWIGG, Esq., Acting Collector of Tanjore, to the Secretary to the Court of Wards, Madras.

I have the honour to submit my report on the administration of the wards' estates in this district for fasli 1307, together with the prescribed statements.

2. *Number of estates under management.*—At the beginning of the fasli, there were seven estates under the management of the Court of Wards as shown in the margin and they continue to remain under management. No new estates were taken under management during the year.

- | | |
|-------------------------|--------------------------|
| 1. Edamanal. | 6. Palayavanam. |
| 2. Sithamalli. | 7. Minakshi Ayal's |
| 3. Karuvalakarai. | estate, otherwise called |
| 4. Maruthanallur. | Mudikondanallur. |
| 5. Chokkappa Mudaliar's | |
| estate. | |

3. In accordance with Court's Proceedings, No. 3805, dated 28th November 1893, the lands in Mudikondanallur village of the Mayavaram taluk, belonging to Minakshi Ayal's estate in the Trichinopoly district, are being managed by the Tahsildar of Mayavaram. The administration report, so far as the above lands are concerned, has been forwarded to the Collector of Trichinopoly.

EDAMANAL ESTATE.

Statement No. I showing the ages, &c., of the wards of the estate.—The estate was taken under the management of the Court of Wards under Government Order, No. 809, dated 21st November 1888. It will be handed over on 25th August 1900, on which date the elder ward will attain his majority.

2. *Season.*—The season was generally favourable for agricultural operations.

3. *Statement No. II-A—Holdings, &c.*—The extent of the holdings was the same as in the previous year, viz., 432 acres of dry and 864 acres of wet. All the lands have been leased out to middlemen and the extent of cultivation bears the same percentage to the holdings as in the previous year, viz., 94.9.

4. *Statement No. II-B—Demand of the Estate.*—The total demand was Rs. 16,870 as against Rs. 15,217 in the year previous. The increase of Rs. 1,653 is due partly to the higher rate at which grain was sold and partly to the increase under fasaljasti during the year under report.

5. *Statement No. III—Demand, Collection and Balance Arrear Demand.*—The arrear balance at the beginning of the year was Rs. 10,085, of which Rs. 6,656 was collected and Rs. 33 remitted in accordance with the conditions of the lease-deed (*vide* paragraph 5 of the report for fasli 1304), leaving a balance of Rs. 3,396 which has been reduced by subsequent collections to Rs. 3,385. Of this amount Rs. 22 are involved in a civil suit which has since been decided against the estate; for Rs. 750 a suit has been ordered to be filed, and for the recovery of the balance of Rs. 2,613 the Head Assistant Collector has been asked to submit proposals for filing suits.

6. *Current Demand.*—Out of the current demand of Rs. 16,870, a sum of Rupees 16,467 was collected, leaving a balance of Rs. 403 which has been reduced by subsequent collections to Rs. 265, for the recovery of which steps under Act VIII of 1865 have been taken.

7. *Statement No. IV, Financial Condition.*—The year opened with a cash balance of Rs. 6,339. Adding thereto Rs. 27,107, the receipts of the year, the total cash assets were Rs. 33,446, of which Rs. 22,172 (including a sum of Rs. 5,933 invested in

Government securities) was spent during the year, leaving a cash balance of Rupees 11,274. Adding to this Rs. 6,200, the nominal value of the Government securities purchased and Rs. 12,361, the commuted value of the paddy on hand, the aggregate balance was Rs. 24,835. The paddy on hand will be disposed of at an early date.

8. *Utilization of Surplus Balance.*—Certain lands adjoining those already owned by the estate were proposed to be purchased, but the proposal was dropped as it was found that the transaction would involve the estate in litigation. Pending purchase of lands which will be effected when suitable opportunities offer, I propose agreeably to the suggestion of the Head Assistant Collector to invest Rs. 10,000 in Government securities and am addressing the Court separately on the subject.

9. *Percentage of Establishment Charges and Government Commission to Normal Receipts.*—The percentage was 16.9 against 15 in the previous year. The increase is due to the payment of arrears of pay to the Manager's clerk and of the late Manager's pensionary contribution as well as to the entertainment of an additional clerk and a masalchi for the Manager's office.

10. *Enclosure A to Statement No. IV—Public Works.*—Rs. 646 were spent on irrigation works out of an allotment of Rs. 653. No repairs were carried out to buildings for which an allotment of Rs. 600 had been sanctioned, as the ward's mother was not in favour of repairing the buildings, the sites of which she considered unsuitable and as she said she intended erecting new buildings on more suitable sites on her son coming of age.

11. *Statement No. V-A—Debts due to the Estate.*—The amount due to the estate at the beginning of the year was Rs. 386, of which Rs. 18 were collected, leaving a balance of Rs. 368. Of this amount, Rs. 350 were due from one Bashyam Aiyangar (defendant in S.C. No. 772 of 1892 on the file of the Sub-Court, Kumbakonam), whose immoveable property was to have been sold on 1st September 1898. The balance of Rs. 18 is recoverable from a Government karnam in monthly instalments of Rs. 3.

12. *Statement No. V-B—Debts due by the Estate.*—Nil.

13. *Statement No. VI—Education of the Wards.*—The elder ward having passed the Matriculation Examination is studying in the F.A. Junior class in the Kumbakonam College. The younger ward was promoted to the V Form in January last. It was reported last year that the younger ward required improvement. The result of the annual examination recorded in Statement No. VI shows that he has slightly improved. He is still rather backward in all subjects and the tutor has been required to show better results. The conduct of both the wards is reported to be highly satisfactory.

14. *Suits.*—No important suits were instituted or defended by the estate during the year. Of the suits pending at the beginning of the year, O.S. No. 48 of 1897 on the file of the District Munsif's Court, Shiyali, instituted by a lessee against the estate was decided in favour of the estate. A Small Cause suit No. 231 of 1898 for the recovery of a sum of Rs. 22 involved in a summary proceeding was filed in the District Munsif's Court, Shiyali, and the suit has since been dismissed.

15. *Advances.*—Five hundred and eighty-three kalams of seed-paddy were advanced to one of the lessees and recovered within the year.

KARUVALAKARAI ESTATE.

Statement No. I showing the ages, &c., of the wards.—The estate was taken under the management of the Court of Wards on the 10th September 1889 under Government Order, No. 637, dated 27th July 1889. It will be handed over on 16th August 1906, on which date the ward will attain his majority.

2. *Season.*—The season was favourable during the year.

3. *Statement No. II-A—Holdings, &c.*—The estate possesses 42 acres of dry and 147 acres of wet lands, all of which have been leased out to tenants. The whole area was cultivated during the year.

4. *Statement No. II-B—Demand of the Estate.*—The total demand was Rs. 2,664 against Rs. 2,511 in the previous fasli. The increase is chiefly due to receipts on account of court costs and to income from a lime garden.

5. *Statement No. III—Demand, Collection and Balance.*—The arrear balance at the beginning of the fasli was Rs. 53 which were collected within the year. Out of the current demand of Rs. 2,604, Rs. 2,420 were collected, leaving a balance of Rs. 244 which has been reduced by subsequent collections to Rs. 119. Of this amount, Rs. 7 which were wrongly included under demand will be recommended to be written off; steps under Act VIII of 1865 have been taken for the recovery of Rs. 77, and the remaining Rs. 35 will be collected shortly.

6. *Statement No. IV—Financial Condition.*—The total cash receipts during the year were Rs. 5,205; adding to this, the cash balance of Rs. 481 at the beginning of the year, the total cash assets were Rs. 5,686, of which a sum of Rs. 99 was invested in Government promissory notes and Rs. 3,441 actually spent during the year. The balance to the credit of the estate was Rs. 2,146. Adding to this Rs. 6,400, the amount invested in Government promissory notes and Rs. 2,007, the value of the grain on hand, the aggregate balance is Rs. 10,553 which shows an increase of Rs. 1,714 over the opening balance of the year.

7. *Utilization of Surplus Balance.*—It is proposed to invest Rs. 1,000 in Government promissory notes and I am addressing the Court separately on the subject.

8. *Percentage of Establishment Charges and Government Commission to Normal Receipts.*—The percentage was 15.7 against 8.2 in the previous year. The increase is chiefly due to the adjustment during the year of the Manager's establishment charges of the previous fasli (1306) which were in the first instance paid from the funds of the Maruthanthanallur estate.

9. *Enclosure A to Statement No. IV—Public Works.*—There was no allotment for the year. The repair of the estate houses on account of which Rs. 145 were advanced in the previous year was completed during the year.

10. *Statement No. V-A—Debts due to the Estate.*—Nil.

11. *Statement No. V-B—Debts due by the Estate.*—Nil.

12. *Educational progress of the ward.*—The ward was promoted to the 2nd Form of the Municipal High School, Mayavaram, in January last. He is making fair progress. His conduct is reported to be satisfactory.

13. *Advances, &c.*—There was no necessity for advances.

14. *Suits.*—No suits were instituted or defended by the estate during the year.

SITHAMALLI ESTATE.

Statement No. I showing the ages, &c., of the wards.—The estate was taken under the management of the Court of Wards under Government Order, No. 1170, dated 9th December 1891. It will be handed over on 17th April 1903, on which date the elder ward Ramasami Aiyar will attain his majority.

2. *Season.*—The season was, on the whole, favourable for agricultural operations.

3. *Statement No. II-A showing particulars of Holdings, &c.*—The total extent of the holdings was 291 acres as in the last year, of which 12 acres are dry and 279 acres wet. The extent of actual cultivation during the year was 285 acres or 97.9 per cent. of the holdings against 280 acres or 96.2 per cent. in the previous year. The increase was due to the favourable character of the season.

4. *Statement No. II-B—Demand of the Estate.*—The demand of the estate amounted to Rs. 3,958 against Rs. 3,500 in the previous year. The increase is due, as already stated, to favourable season.

5. *Statement No. III showing the Demand, Collection and Balance of the Estate.*—The arrear demand at the beginning of the fasli amounted to Rs. 178 which were collected within the fasli. The current demand amounted to Rs. 3,958, of which

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AND SITHAMALLI ESTATES.

Rs. 3,814 were collected within the year, leaving a balance of Rs. 144 which has been reduced by subsequent collections to Rs. 23 or 0.5 per cent. of the total current demand.

6. *Statement No. IV showing the Financial Condition of the Estate.*—The total cash receipts during the fasli amounted to Rs. 8,073. Adding to this the cash balance of Rs. 3,000 at the beginning of the year, the total was Rs. 11,073, of which Rs. 6,973 (including a sum of Rs. 1,758 paid for the purchase of Government securities) were expended, leaving a balance of Rs. 4,100, which, with Rs. 61,000, the nominal value of the Government securities held on behalf of the estate and Rs. 1,938, the value of grain on hand amounted to Rs. 67,038. There is thus an increase of Rs. 2,386 as compared with the opening balance of the year.

7. *Utilization of Surplus Balance.*—The purchase of the lands offered for sale by a ryot of Peruvalandam near Sithamalli for a sum of Rs. 57,000 referred to in the previous year's report is still under consideration. The Deputy Collector who is in immediate charge of the estate has been requested to report further after inspection of the lands.

8. *Percentage of Establishment Charges and Government Commission to Normal Receipts.*—The percentage was 14.06 against 14.3 in the previous year. The services of a karnam on Rs. 6 and a vicharippugar on Rs. 3 were dispensed with from April 1898 (*vide* Court's Proceedings, No. 276, dated 10th March 1898).

Statement No. IV-A showing the Expenditure on Public Works.—No amount was spent out of the allotment of Rs. 200. Work to the value of Rs. 15 was due to fields and channels during the year but the amount was paid only after the close of the year. The short expenditure was due (1) to the repair of the estate house for which Rs. 100 had been sanctioned not having been carried out, as the repair was to be made with the consent of the neighbouring house-owner who first gave and subsequently withdrew it, and (2) to most of the estate lands, for the repair of the channels and fields in which Rs. 100 had been sanctioned, having been leased out.

10. *Statement No. V-A showing the debts due to the Estate.*—The total amount of debts outstanding at the beginning of the fasli was Rs. 11,104. Adding to this the advance of Rs. 390 made and the interest of Rs. 860 that accrued during the year, the total sum due was Rs. 12,354, of which Rs. 2,382 were collected and Rs. 130 written off as irrecoverable, leaving a balance of Rs. 9,842. Of this balance, Rs. 8,830 have been allowed to remain with the debtors as per Court's Proceedings, No. 306, dated 2nd March 1896; Rs. 474 represent the interest on debts repayable after the close of the year, and steps have been taken for the recovery of the remaining Rs. 538.

11. *Statement No. V-B showing the debts due by the Estate.*—Nil.

12. *Statement No. VI showing the educational progress of the wards.*—The wards are studying in the Kalyanasundram High school, Tanjore. Both of them appeared for the Lower Secondary Examination. The elder ward failed and continues to study in the 3rd Form while the younger passed the examination and was promoted to the 4th Form.

13. *Suits.*—No suit of any importance was instituted or defended during the year.

14. *Advances to Tenants.*—The lands in six villages were held by middlemen lessees while those in the remaining three were cultivated under amāni. The actual cultivators in the case of all the lands were Purakudis. The cultivators of the lands under amāni were given advances amounting to 260 kalams of paddy which were returned with grain interest or vasi at the rate of three markals of paddy per kalam in accordance with the custom prevailing in the village.

Exd Md. Pahlavan.

MARUTHANTHANALLUR AND
PALAYAVANAM ESTATES.

DATED TANJORE, 18TH OCTOBER 1898.

No. 4713-Rev.

From J. TWIGG, Esq., Acting Collector of Tanjore, to the Secretary to the Court of Wards, Madras.

In continuation of my letter, No. 4423-Rev., dated 1st October 1898, I have the honour to submit my report on the administration of the marginally-noted estates for fasli 1307, together with the prescribed statements.

1. Maruthanthanallur.
2. Palayavanam.

MARUTHANTHANALLUR ESTATE.

2. *Statement No. I showing the ages, &c., of the wards.*—The estate was taken under the management of the Court of Wards on the 3rd July 1892 under Government Order, No. 621, dated 17th June 1892. It will be handed over on the 16th April 1906 on which date the elder ward attains his majority.

3. The season was favourable during the year.

4. *Statement No. II-A—Holdings, &c.*—The estate owns 42 acres of dry and 599 acres of wet lands. The increase of one acre in the year under report, as compared with the previous year, represents the extent newly acquired by purchase in Court sale in O.S. No. 69 of 1895 on the file of the District Munsif's Court, Kumbakonam. Of the above extent, 532 acres were cultivated by the lessees and 109 acres under amāni.

5. *Statement No. II-B—Demand of the estate.*—The demand of the estate amounted to Rs. 14,309 against Rs. 12,415 in the previous year. The increase is due partly to the higher rates at which paddy was sold during the year and partly to the larger outturn from the lands cultivated under amāni.

6. *Statement No. III—Demand, collection and balance.*—The arrear demand at the beginning of the fasli was Rs. 3,698, of which Rs. 2,834 were collected and Rs. 93 written off, leaving a balance of Rs. 771 at the close of the year. This amount is reported to be irrecoverable and will be included in the statement of irrecoverable arrears for the current quarter.

The current demand of the estate amounted to Rs. 14,309, of which Rs. 7,457 were collected and Rs. 14 written off the accounts, leaving a balance of Rs. 6,838 which has been reduced by subsequent collections to Rs. 754, of which Rs. 243 are irrecoverable and will be included in the statement of irrecoverable arrears for the current quarter. The balance of Rs. 511 is due by three persons one of whom has put in a petition to the Sub-Collector complaining of the commutation rate adopted in calculating the money value of paddy due by him. The petition is under enquiry and will be disposed of soon. Steps are being taken to collect the balance due from the remaining two persons.

7. *Statement No. IV—Financial condition of the estate.*—The total cash receipts of the estate during the year were Rs. 13,046. Adding to this the opening cash balance of Rs. 1,629, the total cash assets of the estate amounted to Rs. 14,675. Of

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this, Rs. 14,021 (including a sum of Rs. 198 invested in Government promissory-notes) were expended during the year. The closing balance was Rs. 654 and adding to this Rs. 13,700 invested in Government securities and Rs. 480, the commuted value of the paddy on hand, the total was Rs. 14,834.

8. *Utilization of the surplus balance.*—Lands will be purchased when suitable opportunities offer.

9. *Percentage of establishment charges and Government commission to normal receipts.*—The percentage is 15.6 against 12.7 in the previous year. The increase is due to smaller collections within the fasli, viz., Rs. 7,457 against Rs. 10,323 in fasli 1306. The decrease in collections is due to the fact that a sum of Rs. 6,084 recoverable in the year under report was collected after its close, i.e., in July 1898.

10. *Enclosure A to Statement No. IV—Public Works.*—There was no allotment in the budget on account of irrigation works, but allotments as noted below were subsequently sanctioned :—

	RS.	A.	P.
1. Strengthening the boundary banks and fields of Sithakkamangalam, &c., villages (Court's Proceedings, Mis. No. 334, dated 24th March 1898)	407	13	4
2. Repairing the fields of Anantarama Aiyar, Ukkadai village (Court's Proceedings, Mis. No. 344, dated 30th March 1898)	321	3	4
3. Estate share of cost of repairing the Palla Voikal in Karuppur village (Collector's order, No. 808, dated 25th February 1898)	14	13	10
4. Amount spent in repairing the fields of the Anantarama Aiyar, Ukkadai village, in fasli 1306	20	0	8
Total	763	15	2

Adding to this, Rs. 202 sanctioned on account of emergent repairs to the Karuppur channel, the total is Rs. 965-15-2. Deducting Rs. 202 found to be too much in the estimate for one of the works Nos. 1 and 2 *supra*, the net allotment is Rs. 763-15-2. Details of expenditure, &c., for this amount are given below :—

	RS.	A.	P.
Value of work executed and paid and adjusted within the year.	34	14	6
Value of work executed but not adjusted within the year	422	0	0
Amount for which work was not carried out	307	0	8
Total	763	15	2

The failure to carry out work for Rs. 307-0-8 is as explained by the Sub-Collector due in a great measure to the incompetence of the manager who has reported in my letter, Ref. on No. 1922-Ver. of 1897, dated 14th October 1898, is to be reverted to his permanent post of taluk gumastah as soon as practicable. Rupees 362 were adjusted in the accounts under Court's Proceedings, No. 855, dated 20th August 1897, on account of cost of tunnels constructed on the Karuppur village road by the Public Works Department.

The sum of Rs. 50 sanctioned in the budget on account of repair of a building was not spent.

Statement No. V-A—Debts due to the estate.—The debts and advances outstanding at the beginning of the fasli amounted to Rs. 2,343. Adding to this Rs. 311 advanced during the year, the total was Rs. 2,654, of which a sum of Rs. 2,220 is due to the estate on a mortgage bond executed by Jone Pattabiramasami Reddi whose lands are being enjoyed by the estate; and arrangements have been made to adjust the remaining sum of Rs. 434 from the *waram* due to the tenants of Anantaramaiyar, Ukkadai village, to whom the amount was advanced.

Statement No. V-B.—Debts due by the estate.—Nil.

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PALAYAVANAM ESTATES.

Statement No. VI—Educational progress of the wards.—The elder ward is reading in the 2nd Form, Town High school, Kumbakonam. His hand-writing is fair. His progress is not satisfactory and the same is engaging the attention of the Sub-Collector who is in immediate charge of the estate. His behaviour is good. The younger ward is studying under a private tutor and is making fair progress.

Religious Institutions.—There is only one religious institution attached to the estate. It has an endowment of 5 *velies* and odd of land which is managed by the brother of the late proprietor Ramasami Aiyar.

Suits.—A suit to recover the rent of a tope was instituted during the year. It has not yet been disposed of. There were two suits pending at the beginning of the year, of which one was decided in favour of the estate and the other compromised; one suit brought against the estate during the year was decided against it.

Advances.—The tenants are very poor and paddy valued at Rs. 311 was advanced to them for cultivation expenses. Arrangements have been made to collect the paddy from the *waram* due to them.

PALAYAVANAM ESTATE.

Statement No. I showing the ages, &c., of the ward.—The estate was taken under the management of the Court of Wards under Government Order, No. 485, dated 16th May 1887. It will be restored to its proprietor on the 27th March 1904, on which date the ward will attain his majority.

The season was not favourable for agricultural operations. Failure of crops occurred in several places.

Statement No. II-A—Holdings, &c.—The extent of holdings of the estate proper during the year under report was 1,074 acres against 1,054 in the previous fasli. The increase of 20 acres is due to purchase of lands in court sale in satisfaction of debts due to the estate. There has been no change in the holdings of the religious institutions and chattrams.

The total extent of actual cultivation in the year was 1,024 acres or 72.7 per cent. of the entire holdings against 967 acres or 69.6 per cent. in the previous fasli. A considerable portion of the waste lands is covered by forest and tenants could not be found to take the remaining waste even at specially favourable rates of rent. The Tahsildar in charge of the estate has been directed to lease out the waste lands on progressive cowle at the earliest opportunity.

Statement No. II-B—Demand of the Estate.—The total demand of the estate was Rs. 7,415 against Rs. 6,969 in the previous year. The increase in the demand is due to the fact that land-cess amounting to Rs. 639, which had hitherto been paid by the mortgagees direct to Government was collected by the estate and then adjusted to the credit of Government. Deducting this amount as well as a sum of Rs. 404 being excess over the commutation value of paddy realized, there is a net decrease of Rs. 597 as compared with the previous year. This is due to the total failure of crops in the village of Ramanerivayal.

Statement No. III—Demand, Collection and Balance of the Estate.—The arrear demand at the beginning of the fasli was Rs. 2,038, of which Rs. 1,566 were collected, leaving a balance of Rs. 472 which has been reduced by subsequent collections to Rs. 450. Of this amount, a sum of Rs. 383 is covered by decrees which are being executed. The question as to whether the remaining amount is recoverable or not is under enquiry.

Out of the current demand of Rs. 8,086, Rs. 6,687 were collected, leaving a balance of Rs. 1,399 at the close of the fasli which has been reduced by subsequent collections to Rs. 1,104. The Tahsildar in charge of the estate has been directed to collect the balance as soon as possible.

Statement No. IV—Financial Condition of the Estate.—The aggregate cash receipts of the year were Rs. 10,332 and deducting therefrom the *minus* balance of Rs. 224 at the beginning of the fasli, the assets of the estate amounted to Rs. 10,108, of which Rs. 7,438 were expended during the year. The cash balance of the estate

MARUTHANTHANALLUR AND 4
PALAYAVANAM ESTATES.

proper at the end of the fasli was thus Rs. 2,670, and adding to this Rs. 247 the value of grain on hand, the total balance to the credit of the estate at the end of the year was Rs. 2,917.

Percentage of establishment charges and Government Commission to Normal Receipts.—The percentage is 8.2 against 7.9 in the previous year.

Statement No. IV-A—Maramut work.—There was no allotment under this head and no work was sanctioned during the year under report.

Statement No. V-A—Debts due to the Estate.—The debts due to the estate at the beginning of the year amounted to Rs. 2,152. Adding to this, Rs. 682 being the interest that accrued during the year, the total is Rs. 2,834 of which Rs. 548, were collected and Rs. 977 written off the accounts, leaving a balance of Rs. 1,309 at the close of the fasli. Of this amount, a sum of Rs. 873 is reported to be irrecoverable and will be included in the statement of irrecoverable arrears in due course.

Statement No. V-B—Debts due by the Estate.—The debts amounted to Rupees 1,94,559. Almost all of them are on mortgage bonds and the mortgagees are enjoying the villages mortgaged to them in lieu of interest.

Statement No. VI—Educational progress of the ward.—The ward is reading in the Board Middle school, Pattukkottai. He was promoted to the 2nd Form in February 1898. His progress is satisfactory and his behaviour good.

Institutions—A statement showing the demand, collection and balance and the financial condition of the religious and charitable institutions is enclosed.

Suits.—Only one suit (O.S. No. 183 of 1898 on the file of the District Munsif's Court, Pattukkottai) was filed against the estate and it is still pending.

Advances.—There was no necessity to make any advances during the year.

CHOCKAPPA MUDALIAR'S ESTATE.

TANJORE COLLECTOR'S OFFICE,
DATED 30TH OCTOBER 1898.

No. 4900-Rev.

From J. TWIGG, Esq., Collector of Tanjore, to the Secretary to the Court of Wards, Madras.

In continuation of my letter, No. 4713, dated 18th October 1898, I have the honour to submit my report on the administration of the Chockappa Mudaliar's estate for fasli 1307.

1. *Statement No. I showing the ages, &c., of the wards.*—The estate was taken under the management of the Court of Wards on the 2nd July 1894 under G.O., No. 392, dated 5th June 1894, and it will be handed over to the eldest ward on 6th August 1909, when he will attain his majority.

2. *Season.*—The season was generally favourable throughout the year.

3. *Statement No. II-A showing particulars of holdings, &c.*—The total extent of the holdings and cultivation in the several villages of the estate, including those belonging to the minor institutions, were 971 and 898 acres, respectively, as in the previous year.

4. *Statement No. II-B showing particulars of the demand.*—The total demand of the estate proper was Rs. 13,910 against Rs. 12,369 in the previous year. The increase is due to fluctuations in the price of grain.

5. *Statement No. III showing particulars of demand, collection and balance—Arrears.*—The arrear demand at the beginning of the fasli was Rs. 12,599, of which Rs. 7,849 were collected and Rs. 435 were written off, leaving a balance of Rs. 4,315 at the close of the year. Out of this sum, Rs. 3,485 are reported to be irrecoverable. Of the irrecoverable arrears, Rupees 2,691-15-6 have been recommended to be written off the accounts in my letter, Ref. on Cur. No. 1922-Ver. of 1897, dated 19th October 1898; the remaining amount will also be recommended for remission in due course. Steps are being taken to collect the recoverable balance of Rs. 830.

Current.—Out of the current demand of Rs. 13,910, Rs. 13,031 were collected, leaving a balance of Rs. 879 which has been reduced by subsequent collections and remissions to Rs. 522, for the recovery of which steps have been taken.

6. *Statement No. IV showing the financial condition of the estate.*—The year opened with a cash balance of Rs. 1,663. Adding to this, Rs. 29,576, the cash receipts of the year, the total was Rs. 31,239, of which Rs. 27,240 (including debts repaid Rs. 3,953 and Government assessment paid Rs. 6,260) were expended during the year. The cash balance at the end of the year was thus Rs. 3,999. Adding to this Rs. 2,327, the value of grain on hand, the total amount to the credit of the estate proper was Rs. 6,326.

7. *Percentage of establishment charges and Government commission to the normal receipts.*—The percentage was 8.2 against 10.1 in the previous year. The decrease was due to increase in the receipts.

8. *Statement No. IV-A showing the expenditure incurred on public works.*—Of the sum of Rs. 750 sanctioned in the budget, Rs. 450 relate to irrigation works and Rs. 300 to buildings. Works estimated to cost Rs. 82 under "Irrigation" and Rs. 285 under "Buildings" were undertaken; but only one work at a cost of Rs. 46 was executed during the year. The failure to carry out the remaining works, for which provision was made in the budget, is due to the late date at which the manager submitted estimates, and his conduct will be duly noticed.

9. *Statement No. V-A showing the debts due to the estate.*—The debts due to the estate at the beginning of the year, including advances made to tenants, were Rs. 3,555. Adding to this, Rs. 148 newly brought to account during the year and Rs. 356 being the interest that accrued during the year, the total was Rs. 4,059, of which Rs. 1,046 were collected, leaving a balance of Rs. 3,013, of which Rs. 1,022 represent advances made to tenants by the late proprietor and Rs. 1,991 ordinary debts.

Of the former amount (Rs. 1,022), Rs. 668 are reported to be irrecoverable and will be recommended for remission in due course; and the balance has to be collected after the expiry of the term of the lease for which the advances were made. Of the latter amount (Rs. 1,991), Rs. 1,941 are covered by court decrees which are in course of execution. A small cause suit for the recovery of the balance of Rs. 50, which was lent by the late proprietor, was filed, but it was dismissed.

10. *Statement No. V-B—Debts due by the estate.*—The debts due by the estate amounted to Rs. 72,893 at the commencement of the year. Adding to this Rs. 4,534, the interest that accrued during the year, the total was Rs. 77,427, of which Rs. 3,953 were paid during the year, leaving a balance of Rs. 73,474 at its close. Steps are being taken to sell lands for the liquidation of the debts as ordered in Court's Proceedings, Mis. No. 200, dated 24th February 1898.

11. *Statement No. VI showing the educational progress of the wards.*—The eldest ward was reading in the fourth standard of the Hindu Primary school, Tiruválúr, up to 31st March 1898. The civil apothecary having stated that he was too weak to attend the school, he is given private tuition at home from 1st April 1898 in the subjects prescribed for the first form. The second ward is reading in the second standard of the above school. The two wards are making fair progress in their studies and their behaviour is good.

12. *Suits.*—Three suits were instituted by the estate during the fasli, of which two were decided in its favour and the other against it. The latter suit is that referred to at the close of paragraph 9 *supra*. Two suits were filed against the estate and they were pending at the close of the fasli.

13. *Religious institutions.*—A statement showing the demand, collection and balance and the financial position of the minor institutions is enclosed.

TRICHINOPOLY ESTATES.

DATED TRICHINOPOLY, 29TH SEPTEMBER 1898.

Dis. No. 553.

From R. H. SHIPLEY, Esq., Collector and Agent to the Court of Wards, Trichinopoly, to the Secretary to the Court of Wards, Madras.

I have the honour to submit, with the prescribed statements, a report on the administration of estates in the Trichinopoly district, under the Court of Wards, for fasli 1307 (1897-98).

1. Marungápurí estate.
2. B. Chockalingam Pillai's estate.
3. Minakshi Ayal's estate.

2. *Number of Estates under management.*—There were three estates noted in the margin under management during the fasli under report.

3. *Season.*—The season cannot be called favourable. The rainfall up to September was fair. In October and subsequent months it was deficient. The tanks did not get sufficient supply. Some of the tanks had no water at all. The early dry crops yielded a moderate outturn. The late dry crops yielded poor outturn. Some of the wet lands under tanks were left waste. Crops on lands under many of the tanks withered. Remission had to be granted.

4. *Holdings.*—In the B. Chockalingam Pillai's and Minakshi Ayal's estates, the extent of holdings in fasli 1307 was the same as that in fasli 1306, viz., acres 892 and 280, respectively. In Marungápurí, the extent was acres 40,429 in fasli 1307 against acres 39,891 in the previous fasli, showing an increase of acres 538. This increase was due partly to the tenants taking up more lands on darkhast and partly to the inclusion in patta, at their request, of waste lands contiguous to their holdings and occupied by them for purposes of grazing cattle, &c.

5. *Cultivation.*—The extent of actual cultivation and the percentage of cultivation to holdings in fasli 1307, in the three estates, are compared in the following statement with those in the previous fasli:—

Names of estates.	Cultivation in fasli 1306.	Cultivation in fasli 1307.	Percentage of cultivation to holdings in fasli 1306.	Percentage of cultivation to holdings in fasli 1307.
Marungápurí	ACS. 33,942	ACS. 35,616	85.0	88.1
B. Chockalingam Pillai's	881	881	98.8	98.8
Minakshi Ayal's	227	257	81.0	91.7

In Marungápurí, the increase in percentage was due to the fact that, owing to the timely fall of the early rains, more lands were cultivated in the year than in fasli 1306. In the Minakshi Ayal's estate, it was due to the fact that some of the fields which were silted up and became unfit for cultivation in fasli 1306 were improved and cultivated in the next fasli.

6. *Demand of the Estates.*—The following abstract compares the figures under net demand in the three estates in fasli 1307 with those in the previous fasli:—

Names of estates.	Net demand in fasli 1306.	Net demand in fasli 1307.	Difference.
Marungápurí	RS. 74,810	RS. 73,805	— 1,005
B. Chockalingam Pillai's	17,795	18,105	+ 310
Minakshi Ayal's	3,483	3,298	— 185

The explanation for variations is given in column 21 of statement II (b).

7. *Demand, Collection and Balance—Arrears.*—The arrear demand at the commencement of the year, the collections and remissions during the year, and the balance outstanding at the end of the year, in the three estates, are shown in the following abstract :—

Names of estates.	Demand.	Collections and remissions.	Balance.
	RS.	RS.	RS.
Marungápurí	41,241	39,025	2,216
B. Chockalingam Pillai's	23,337	5,712	17,595
Minakshi Ayal's	983	983	..

Marungápurí.—If the subsequent collections and remissions, amounting to Rs. 715 are deducted, the balance will be Rs. 1,501. It is reported that Rs. 131 are irrecoverable, that the recovery of Rs. 88 is doubtful, and that the property distrained for Rs. 806 has yet to be sold. The manager has been ordered to bring the distrained property to sale soon, to submit remission statements in cases where the arrears are really irrecoverable, and to take prompt steps to realise the balance.

B. Chockalingam Pillai's Estate.—The balance, after deducting subsequent collections, is Rs. 17,011. A sum of Rs. 5,780 due by a single lessee is to be written off after ascertaining that it is really irrecoverable (*vide* Court's Proceedings, Mis. No. 1811, dated 23rd November 1897). The manager has been ordered to make the necessary inquiry and report. Criminal proceedings have been taken against the late manager of the estate in connection with a sum of Rs. 3,167 shown as outstanding against another lessee (*vide* Court's Proceedings, Mis. No. 554, dated 2nd June 1898). Inquiries are being made as to whether it will not be expedient to take civil steps also against him. A decree has been obtained for Rs. 2,130 due by another lessee. He is reported to possess no property and to be avoiding the execution of the warrant of arrest issued. Rs. 705 due by two other lessees are covered by execution proceedings. Rs. 50 have been recently realized and further execution has been taken. A bond for Rs. 1,000 in satisfaction of Rs. 1,810 due by another lessee is to be taken from his brother-in-law (*vide* Court's Proceedings, Mis. No. 1088, dated 9th July 1897). It has not yet been obtained as the man is reported to have gone away temporarily. It is reported that the Tahsildar of Trichinopoly has recently summoned him to appear and execute the bond. A suit for the recovery of Rs. 460 is pending in the District Munsif's Court, Tiruvadi. Rs. 903 are due by a single lessee of Tanjore district. He was evading payment till his appeal to Court of Wards regarding remission was disposed of. Remission has since been refused (*vide* Court's Proceedings, Mis. No. 1040, dated 17th September 1893). The manager has been directed to recover the dues from him. The major portion of the remaining amount of Rs. 2,056 relates to fasli 1306 and is due by lessees of lands in Trichinopoly taluk. These lessees claimed remission. The question of remitting nearly half of this balance is under inquiry by the Tahsildar of Trichinopoly. The manager reports that he will be able to collect a greater portion of the other half in the ensuing kar harvest. He has been ordered to lose no time in filing suits where he finds it impossible to collect the amounts by other means.

Current.—The following statement shows the current demand, collection and balance in the three estates :—

Names of estates.	Demand.	Collection.	Balance.
	RS.	RS.	RS.
Marungápurí	73,805	31,730	42,075
B. Chockalingam Pillai's	18,105	11,473	6,632
Minakshi Ayal's	3,298	2,506	792

In the Minakshi Ayal's estate Rs. 556 have subsequently been collected. The balance of Rs. 236 will be adjusted from the interest due to the lessee on his security deposit.

B. Chockalingam Pillai's Estate.—Deducting the subsequent collections, amounting to Rs. 4,356, the balance is Rs. 2,276, or 12.5 per cent. of the demand against 35.3 per cent. in the previous year. Out of this balance, Rs. 459 are due by the lessees of Tanjore district. The manager expects to collect this sum in the ensuing kar harvest. The balance of Rs. 1,817 is due by several lessees of lands in Trichinopoly taluk. Demand notices have been issued for the whole of this balance and property has been attached in some cases. Necessary orders have been issued to the manager to bring the attachment proceedings to a close soon and to file suits in cases where this step is necessary for the recovery of the sums.

Marungápurí.—Rs. 24,798 have been collected subsequently and the balance is Rs. 17,277 which is 23.4 per cent. of the demand against 25.1 per cent. in the previous year. Owing to the failure of rain, the crops withered almost throughout the zemindari and the ryots, holding wet lands and the lessees of home-farm lands, withheld payments and claimed remissions which claims were settled at the jama-bandī towards the end of the fasli. After jamabandi, when pattas were issued, the manager was very slack in collection work and was severely warned. He subsequently died. After the manager's death the Assistant Collector was placed in charge of his office. Mr. Tottenham is doing his best to realize the balance. In one month he has been able to collect a little more than Rs. 9,000—a very creditable record for a first attempt.

8. *Financial condition of Estates.*—The following statement shows the opening balance, receipts, charges and the closing balance under cash of the year in the three estates :—

Names of estates.	Opening balance.	Receipts.	Charges.	Closing balance.
	RS.	RS.	RS.	RS.
Marungápurí	12,182	72,595	58,339	26,438
B. Chockalingam Pillai's	3,162	18,046	17,681	3,527
Minakshi Ayal's	10,994	4,030	13,774	1,250

Adding to these cash balances Rs. 33,200 in Marungápurí, Rs. 21,600 in B. Chockalingam Pillai's estate and Rs. 1,100 in Minakshi Ayal's estate, being value of Government promissory notes as well as Rs. 3,480 in B. Chockalingam Pillai's estate, being value of grain on hand, the total closing balance at the end of the fasli amounted to, in the three estates, Rs. 59,638, Rs. 28,607 and Rs. 2,351, respectively. The annexed statement shows the unusual items of receipts and charges in the three estates.

Receipts.

Names of estates.	Particulars.	Amount.
		RS.
Marungápurí	Recovery of excess payment	10
	Deposits	31
	Sale-proceeds of phaeton	48
	Compensation for damages collected from a person who cut down certain poramboke trees — .. .	30
	Total	119
B. Chockalingam Pillai's.	Deposits	95
	Contribution for silt clearance	30
	Debts recovered	112
	Total	237
Minakshi Ayal's...	Deposits	204
	Sale-proceeds of promissory notes (excluding the amount adjusted for arrears of rent)	3
	Total	207

Charges.		
Names of estates.	Particulars.	Amount.
		RS.
Marungápurí	Funeral expenses of the minor's mother	1,000
	Repayment of fine, deposit, &c.	16
	Purchase of vessels	115
	Do. of carriages	825
	Do. of bullocks, a cow and a pony	500
	Jewels	641
	Survey expenses	912
	Furniture for the manager's office and for the Deputy Collector's office	56
	Cost of repairing the bullock coach	40
	Cost of plotting scales and a water-lift	164
	Contribution to Tuvarankurichi hospital	1,000
	Total	5,269
B. Chockalingam Pillai's.	Seed advance	960
	Purchase of bullocks	167
	Presents given in connection with the death of the ward's grand-mother	25
	Repayment of deposits	86
	Total	1,238
Minakshi Ayal's...	Repayment of debts	10,000
	Advance for cultivation expenses	600
	Total	10,600

9. *Utilization of Surplus Balances and Advances to Tenants—Marungápurí.*—The following proposals have been made :—

(a) A sum of Rs. 5,695 to be spent on the improvement of irrigation works and Rs. 13,570 in the formation of roads within the estate.

(b) Rupees 4,750 to be spent on the construction and repairs of buildings in the estate.

(c) An expenditure of Rs. 2,000 to be incurred in purchasing a house for the ward's sister.

(d) A sum of Rs. 4,650 has been set apart for survey work in the estate, viz., preparation of diglott registers and the durable demarcation of the sub-divisions of fields with stones.

(e) Rupees 45,000 to be invested in purchasing Government promissory notes; some applications offering to sell lands to the estate are under inquiry by the Músirí Deputy Collector.

B. Chockalingam Pillai's Estate.—This is a ryotwari estate and the surplus funds can be spent only in purchasing additional lands. Every attempt will be made to seize the best opportunity to purchase lands in suitable places at reasonable prices.

Advances to Tenants.—In Marungápurí no advances of any kind were made in the year. In the B. Chockalingam Pillai's estate 960 kalams of paddy were, in the beginning of the year, advanced to the lessees of the Attiyur village for seed and cultivation expenses on condition of their repaying the same in the harvest of the fasli (*vide* Court's Proceedings, Mis. No. 1450, dated 14th September 1897). It has not yet been repaid. Their lease extends up to the end of fasli 1309. They have since applied for permission to repay the loan in two instalments, at the harvests of faslis 1308 and 1309. The manager has been ordered either to obtain sufficient security from them for the loan, or to collect it soon. In the Minakshi Ayal's estate, Rs. 600 were advanced in August 1897 to the lessee to meet cultivation expenses. The lessee has made default in the repayment of the loan according to the instalments fixed and his property has been therefore distrained.

10. *The percentage of Establishment Charges and Government Commission to normal receipts.*—

Names of estates.	Percentage in fasli 1306.	Percentage in fasli 1307.
Marungápurí	18.8	15.6
B. Chockalingam Pillai's	18.3	15.2
Minakshi Ayal's	7.4	4.3

The percentage is lower than that in fasli 1306 in all the three estates. In Marungápurí it was due to the fact that a greater amount was realized in the fasli under arrears than in fasli 1306. In the Bikshandarcoil Chockalingam Pillai's estate it was due to the increase in the receipts. In the Minakshi Ayal's estate it was due to the decrease in the establishment charges, as the charges of the Collector's establishment were not debited to this estate—*vide* item I (a) of the explanatory memorandum of the budget estimate of charges for fasli 1307.

11. *Public Works.*—The following abstract shows the amounts sanctioned for, and those expended on, public works as well as the unexpended balance in the three estates :—

Names of estates.	Allotment.	Expenditure.	Balance.
	RS.	RS.	RS.
Marungápurí	31,072	8,620	25,452
B. Chockalingam Pillai's	1,700	1,571	129
Minakshi Ayal's	715	462	253

In the Bikshandarcoil Chockalingam Pillai's and Minakshi Ayal's estates the unexpended balance is small. In the former the silt-clearance work proposed for some of the irrigation channels, and the improvement proposed to a wet field, at a total cost of Rs. 129, were found unnecessary. In the latter the silt-clearance work proposed to be done in some of the silted up fields, at a cost of Rs. 253, was not carried out on account of the lateness of the season. In Marungápurí the percentage of expenditure to allotment was 18.1 against 15.8 in the previous year. The details for the allotment, expenditure and balance are given below for different kinds of works, &c :—

Particulars.	Allotment.	Expenditure.	Balance.
	RS.	RS.	RS.
Irrigation works	11,504	2,799	8,705
Buildings	4,641	1,375	3,266
Roads, &c.	13,847	304	13,543
Establishment	1,080	1,142	62
Total	31,072	8,620	25,452

Irrigation Works.—Out of the amount provided for the undermentioned works, viz., (1) repairs to Valanadu tank, (2) sinking wells, and (3) urgent repairs, Rs. 1,283 were surrendered. The construction of a dam across the Kilakurichipatti channel, at a cost of Rs. 100, was not done owing to the non-settlement of a dispute between the estate and the Puddukkóttai State. The special report on this dispute, called for in Court's Proceedings, Mis. No. 694, dated 8th July 1898, will be submitted shortly. A sum of Rs. 2,000 was provided for repairs to the Nellivayal tank. The scrutiny of the estimate prepared for it was entrusted to the Executive Engineer and the matter was finally settled too late in the fasli for the work to be undertaken then. It will be carried out in this fasli. The allotment was, however, transferred to the repair of three other tanks at a cost of Rs. 1,000, Rs. 500 and Rs. 500, respectively. A sum of Rs. 4,000 was provided for sinking wells. As stated in the last year's report, the ascertainment of best places for wells by means of trial borings with the boring apparatus proved unsuccessful, and local methods were therefore resorted to with the help of the woddars. It is reported that great difficulty was experienced in ascertaining the suitable localities and that, therefore, the preparation of the estimates was

delayed. Estimates for the wells for Rs. 3,510 were sanctioned late in the fasli, and Rs. 50 only could be spent within the fasli. The remaining works are in progress. A sum of Rs. 1,862, proposed to be spent in the construction of calingulas to the Pannai tanks at Valanadu, Vembanur and Kunjanaickenpatti and of stone steps to the Aiyyakulam could not be spent within the year as the works were delayed for want of materials which are hard to procure in those out-of-the-way places. These works and the well works are now near completion and the unexpended allotment has been renewed for payment this year (*vide* Court's Proceedings, Mis. No. 1005, dated 10th September 1898).

Buildings.—A sum of Rs. 4,100 was provided for repairs to the palace buildings and for building a new school shed. The works could not be commenced as soon as the estimates were sanctioned, as no contractor was available locally. One had to be selected from Trichinopoly and he commenced the works late in the fasli. Rs. 1,197 alone were expended in the year and the remaining work is in progress. Necessary application will be made for renewal of the allotment as soon as the works are finished. Work for Rs. 363 provided under some other items of work under this head was found to be unnecessary.

Roads.—Rupees 9,000 towards the construction of a road from Marungápurī to Puthanattam, and Rs. 4,572 towards the restoration of the abandoned nattam branch road were provided in the budget. As stated in the last year's report, the works were to be carried out by the Local Fund department. Out of the estimated sum of Rs. 17,000 for the first work, Rs. 8,000 were already advanced to the District Board. The work was not commenced in the fasli as the estimate submitted by the District Board to the Superintending Engineer was returned for revision. It is said to be under revision by the Local Fund Engineer. The estimate for the second work was not ready in the fasli. It has since been received from the Local Fund Engineer and submitted to Court of Wards for sanction.

12. *Debts due to the Estates.*—There were no debts due to the Marungápurī estate. Rs. 600 were due to the Minakshi Ayal's estate from the lessee of its lands. This has already been referred to at the end of paragraph 9 *supra* under advances to tenants. In the Bikshandarcōil Chockalingam Pillai's estate, the total debts, including the interest of Rs. 135 that accrued during the year as well as the value of 960 kalams of paddy advanced to the lessee for seed during the year, amounted to Rs. 10,239. Rs. 112 were collected and Rs. 108 were written off under Court's Proceedings, Mis. No. 539, dated 26th May 1898, leaving a balance of Rs. 10,019. Out of this balance, Rs. 4,475 represent the value of seed advances made by the late proprietor to his Palla tenants. No bonds were obtained by him, and all attempts to take bonds from them having proved ineffective, the matter had to be dropped (*vide* Court's Proceedings, Mis. No. 726, dated 4th June 1896). Rs. 960 represent the value of seed-grain advanced in the year to one of the lessees. The steps taken for the recovery of this debt have been stated in paragraph 9 *supra*. The balance of Rs. 4,584 is due by Palla tenants who got the amount from the late proprietor on executing proper debt bonds. The lands which were cultivated by these Palla tenants under varam tenure during the time of the late proprietor having been leased out under the Court of Wards' management, and the Pallars being poor it has not been possible to realize the debt. Suits were filed in all the cases except in cases relating to an amount of Rs. 1,431 and the decrees obtained were executed. The manager reports that a sum of Rs. 1,542 is irrecoverable. A separate communication will be made about this. The execution proceedings relating to the balance of Rs. 1,611 are still pending. In cases where the sum of Rs. 1,431 is concerned, the bonds have been renewed and there is yet time for repayment. The manager has been ordered to bring the execution proceedings to a close and to be on his look-out to see that the renewed bonds do not get time-barred.

13. *Debts due by the Estates.*—There were no debts due by the Marungápurī and Bikshandarcōil Chockalingam Pillai's estates. In the Minakshi Ayal's estate, the debt due at the beginning of the year amounted to Rs. 20,350. Rs. 700 accrued during the year by way of interest, making the total debt at the end of the year to be Rs. 21,050. Rs. 10,000 were paid under Court's Proceedings, No. 457, dated 22nd March 1897. The balance of Rs. 11,050 forms Rs. 10,000 as principal and Rs. 1,050

as interest. The interest was not paid within the fasli as no funds were available. Rs. 875 have, however, since been paid. The balance of interest, viz., Rs. 175, becomes due in March 1899, and the principal becomes due in March 1900.

14. *Education of the Wards.*—The Marungápurī ward was studying in the Third Form of the S.P.S. High School, Trichinopoly, during the first half of the year and was then promoted to the Fourth Form. His general behaviour was good, but his attendance was poor as he had to be absent from school during the latter part of the year, partly owing to the prevalence of cholera in town and partly owing to the death of his mother when he had to go to Marungápurī. The Chockalingam Pillai's estate ward continued to read in the Third Form of the same school as he had no promotion. His attendance was fair and general behaviour good, but his progress in education was far from satisfactory, owing probably to his own dulness. The wards being young no instructions were given them in Revenue law. The Minakshi Ayal's estate ward discontinued her studies.

15. *Law Suits.*—No important suits were filed by or against the Bikshandarcōil Chockalingam Pillai's and Minakshi Ayal's estates. In Marungápurī, two suits were filed by the estate—one for an injunction not to put up a dam across a feeder channel to the zemin tanks and the other for recovery of sale-proceeds of certain lands sold (*vide* Court's Proceedings, Mis. No. 1611, dated 15th October 1897, and Mis. No. 2, dated 4th January 1898). The latter has been decreed in favour of the estate and the former is pending local inspection of a commission issued by the Court. A suit filed against the estate by a contractor for recovery of certain sums (*vide* Court's Proceedings, Mis. No. 1011, dated 25th June 1897) was dismissed with costs. A civil miscellaneous appeal in connection with the realization of a sum of Rs. 1,013 from the estate funds in execution of the decree against the estate in original suit No. 14 of 1885, filed in the Madras High Court, is still pending (*vide* Court's Proceedings, Mis. No. 925, dated 25th August 1898).

16. *Religious and Charitable Institutions attached to the Estates.*—Statement No. VII shows the names of the above institutions, the demand, collection and balance as well as their financial condition.

17. *Village Accounts.*—In the Marungápurī estate village accounts were maintained according to the village manual. They were checked at the jamabandi—an improvement over the last year has been noticed.

18. *Dispensary at Turarankurichi.*—Rupees 1,000 were contributed to this dispensary from estate funds (*vide* Court's Proceedings, Mis. No. 522, dated 1st April 1897). A statement showing the working of the dispensary is appended. The total expenditure amounted to Rs. 1,386. The dispensary is located in a Local Fund building and its establishment and furniture were sufficient. There were no in-patients. The total number of out-patients treated was 7,873 against 7,710 in the previous year, showing an increase of 163, which was mainly due to larger admissions under ulcers, malarial fevers, diseases of the skin, &c., than in the previous year. There was a midwife. She attended 51 labour cases against 68 in the previous year. Three hundred and sixty-eight surgical operations were performed against 305 in the previous year. The dispensary was inspected once by the District Medical and Sanitary Officer and his recommendations were carried out. It was closed for seven days during the latter part of the year when the Hospital Assistant was on cholera duty.

SAPTUR ESTATE.

DATED 28TH SEPTEMBER 1898.

Dis. No.-101-C.W.R.

From J. G. D. PARTRIDGE, Esq., Acting Collector of Madura, to the Secretary to the Court of Wards, Madras.

I have the honour to submit the report on the administration of the Saptur estate for fasli 1307 with the prescribed statements.

2. *Number and area of villages.*—The number and area of the villages belonging to the estate were the same as in the preceding year, viz., nineteen villages (including two inam villages) covering an area of 123 square miles.

3. *Season.*—The season was, on the whole, not favourable owing to want of timely rains. The total rainfall during the fasli under review was 25.9 inches against 38.6 inches in the previous fasli.

4. *Holdings.*—The area under occupation was 20,394 acres under dry and 1,624 acres under wet, making a total of 22,018 acres against 22,024 acres in the previous fasli. The decrease is the net result of a decrease of 12 acres under dry and an increase of 6 acres under wet, the former due to relinquishments and the latter to assignment on darkhast.

5. *Cultivation.*—The extent of actual cultivation was 17,670 acres, or 80.25 per cent. of the holdings, against 18,656 acres or 84.7 per cent. in the previous fasli. The decrease is due to want of timely rain.

6. *Demand.*—The settled demand of the year amounted to Rs. 54,952 against Rs. 57,744 in the preceding year. The variations under each item are shown below :—

				Fasli 1306.	Fasli 1307.	Difference.
				RS.	RS.	RS.
1. Assessment on holdings	{ (a) Dry ..			23,568	23,563	— 5
	{ (b) Wet ..			17,880	16,162	— 1,718
	Total ..			41,448	39,725	— 1,723
2. Miscellaneous revenue				16,792	16,215	— 577
	Total ..			58,240	55,940	— 2,300
3. Remissions (deduct)				496	988	+ 492
4. Net demand				57,744	54,952	— 2,792

Item 1 (a).—The decrease is small.

Item 1 (b).—The decrease is due to smaller outturn owing to want of timely rains.

Item 2.—The decrease is due to the reduction in the swanubogam of wet lands and in the forest revenue, owing to the unfavourable season.

Item 3.—The increase is due to the fact that there was more shavi and waste than in the previous year.

7. *Demand, Collection and Balance.*—The arrears at the beginning of the fasli under report amounted to Rs. 5,650, of which Rs. 4,391 were collected and Rs. 331 written off during the fasli. Deducting Rs. 33 which was subsequently collected, the net recoverable balance is Rs. 895 or 15.84 per cent. of the arrear demand. Out of this sum, Rs. 486 and Rs. 31 are pending execution of decrees and the settlement of certain boundary disputes, respectively, and the remainder has to be collected after the disposal of certain summary suits filed before the Deputy Collector, Madura Division, and the sale of certain property distrained for the arrears.

8. *Current collections.*—The current demand amounted to Rs. 54,952, of which Rs. 46,721 were collected before, and Rs. 6,040 after, the close of the fasli, leaving a net recoverable balance of Rs. 2,191 or 3.98 per cent. of the demand. The major portion of the balance is either covered by processes or has not been collected pending the disposal of certain summary suits.

9. *Financial condition of the estate.*—The aggregate cash receipts during the year amounted to Rs. 98,420 against Rs. 73,792 in the preceding year. Including the cash balance the total assets for the year amounted to Rs. 1,09,776, of which Rs. 81,021

Government promissory notes on hand at the beginning of fasli 1307	RS.	156,700	RS.	156,700
Government promissory notes delivered to plaintiff in Original Suit No. 21 of 1889 on the file of the Madura Sub-Court (West)	RS.	97,300	RS.	97,300
Government promissory notes cashed during the year	RS.	36,000	RS.	36,000
		1,33,300		1,33,300
Balance on hand at the close of the fasli		23,400		23,400

of Rs. 1,15,100 partly in cash and partly in Government promissory notes was paid to the plaintiff in Original Suit No. 21 of 1889 on the file of the Sub-Court, Madura (West), on account of his share of the partible property left by the late Zamindar. This accounts for the falling off in the balance at the close of the year as compared with that at its beginning. The following table shows the variations in the several items of charges :—

Nature of item.	Increase.	Decrease.
	RS.	RS.
1. Establishment for management and contingencies	...	315
2. Maramat expenditure	...	5,867
3. Peishensh	...	1,302
4. Assessment and land-cess	...	307
5. Government commission	...	473
6. Maintenance and education of the wards	...	2,008
7. Allowance to the other members of the family	...	586
8. Other miscellaneous disbursements	16,381	...
Total	16,381	10,858
Net increase	5,523	...

Item 1.—The decrease is due to the reduction of the establishment sanctioned in Court's Proceedings, No. 1915, dated 11th December 1897.

Item 2.—The decrease is due to some of the sanctioned works not having been carried out as they were found to be not urgently required.

Items 3 and 4.—The decrease is due to the amounts not having been adjusted before the close of the fasli.

Item 5.—The decrease is due to the decrease in the receipts upon which the Government commission is calculated.

Item 6.—The decrease is due to the minor's expenses at Madras having fallen short of the last year's expenditure as per Court of Wards' half-yearly accounts.

Item 7.—The decrease is due to the non-payment of allowances to the late Zamindar's dagger-wife Nagammal and her son from November 1897 as they have obtained a share of the property.

Item 8.—The increase is mainly due to the payment of the amount due to the plaintiff in Original Suit No. 21 of 1889 as stated above.

10. *Utilization of surplus balance and advances to tenants.*—The surplus at the close of the fasli was Rs. 68,116, which being considered insufficient for the purchase of Sedapatti village in July 1898 for Rs. 69,925 and for the payment of the balance due to the plaintiff in Original Suit No. 21 of 1889, a loan of Rs. 45,000 has been arranged for. No advances were made to tenants during the fasli.

11. *Percentage of establishment charges, &c., to normal receipts.*—The percentage of establishment charges, &c., to normal receipts is 12.3 against 17.51 in the previous year. The decrease is due to reduction of establishment both in huzur and in the manager's offices.

12. *Public Works.*—The total allotment was Rs. 20,310, of which only Rs. 8,536 or 42.03 per cent. was spent. The corresponding figures of the previous fasli were Rs. 18,700 and Rs. 14,403 or 77.02 per cent. Almost all the irrigation works having been put in order, several of the works for which funds were provided in the budget were considered to be not urgently required and were consequently stopped. As reported in the previous fasli, the Public Works establishment, with the exception of one maistry on Rs. 15, has been dispensed with with effect from 1st July 1898.

13. *Debts due to the estate.*—The total debts (principal and interest) outstanding at the beginning of the year amounted to Rs. 6,833. No debts were newly contracted or brought to account during the year. Including therefore the interest of Rs. 58 that accrued during the year, the total sum due was Rs. 6,891, of which a sum of Rs. 585 on account of principal and interest was collected. The balance at the end of the year was Rs. 6,528, of which a sum of Rs. 6,085 was recommended to be written off, but the Court of Wards has called for further information on the point (*vide* Court's Proceedings, Mis. No. 689, dated 8th July 1898); and the remainder, which is also irrecoverable, will be included in the return of irrecoverable arrears for the quarter ending 30th September 1898.

14. *Debts due by the estate.*—There were no debts due by the estate during the fasli under report. A loan of Rs. 45,000 was raised for the purchase of Sedapatti village in July 1898 (*vide* paragraph 10 *supra*).

15. *Education of wards.*—The ward's progress in studies may be ascertained from the tutor to the minors at Madras. Of the five illegitimate sons of the late Zamindar, one has already ceased to attend the school as stated in the last year's report and the remaining four boys have been promoted to the next higher classes in the branch school attached to the Madura Native College in which they are studying. As regards the progress of the female ward, a statement furnished by her tutoress is submitted. The ward is reported to be satisfactorily progressing in her studies.

16. *Suits.*—The only important suit worth mentioning, except the appeal filed before the Privy Council by the claimant in Original Suit No. 21 of 1889 in the Sub-Court, is the one filed by Pachayammal, one of the concubines of the late Zamindar, in Original Suit No. 15 of 1897 on the file of the Sub-Court for a share of the partible property. The suit has been decided in favour of the plaintiff, and the amount due under the decree will be paid shortly.

17. The estate forests are managed under the supervision of the District Forest-officer. The receipts and charges of the forests during the year amounted to Rupees 2,872 and Rs. 2,593, respectively, against Rs. 3,192 and Rs. 3,010 in the previous fasli. The decrease in the former is due to the smaller outturn of produce on account of the unfavourable character of the season and that in the latter is due to the payment of arrears of pay of establishment in fasli 1306 while no such item occurred in fasli 1307. The new system of working the forests as designed in the Court of Wards' Proceedings, No. 1115, dated 10th April 1893, has not yet been introduced. The District Forest-officer reports that the estate forests are very poor and contain practically no timber and are therefore suitable only for providing for the local demand and that the only way to increase the revenue will be to curtail the privileges of the estate ryots who are allowed to take certain forest produce free of cost.

18. *Religious and charitable institutions attached to the estate.*—A statement (No. VII) showing the demand, collection and balance of the revenue belonging to devastanams and chattram attached to the estate, as well as their financial condition, is attached to this report. As stated in the last report, there are two devastanams situated in the villages of Palayur and Kailasapuram, and these villages form the endowments of the two devastanams. There is a chattram at Saptur under the management of the Court of Wards maintained from a percentage contribution both by the Zamindar and the tenants on the gross produce of the lands.

MAMBARAI ESTATE.

DATED 27TH SEPTEMBER 1898.

R.O.C. No. 244-Pdl.

From J. G. D. PARTRIDGE, Esq., Acting Collector of Madura, to the Secretary to the Court of Wards, Madras.

I have the honour to submit, together with the prescribed statements, the report on the administration of Mambarai estate for fasli 1307 (1897-98).

2. This is a small permanently-settled estate made up of three villages in the taluk of Palni paying an annual peishcush of Rs. 1,500 to Government.

3. *Season*.—The season was favourable during the year under report.

4. *Holdings and Cultivation*.—The extent of holdings and that of cultivation during the fasli were 4,212 and 2,807 acres, respectively, against 4,199 and 2,791 acres in the previous fasli. The increase under both items is due to the fact that certain waste lands near the hills were newly brought under cultivation owing to timely rain. The percentage of the extent of cultivation to that of holdings is 66.64 against 66.46 in the previous fasli.

5. *Demand*.—The net demand for the fasli under report is Rs. 5,676 against Rs. 5,444 in the previous fasli. The increase is due to the increase in the extent of cultivation and to the increased rent secured for Pannai lands in fasli 1307 over that of the previous fasli. The remission of Rs. 622 shown in column 17 of statement No. II-B is a fixed item.

6. *Demand, Collection and Balance, and Current Collections*.—The arrear demand at the beginning of the fasli was Rs. 2,405, of which Rs. 2,184 were collected, and Rs. 45 being irrecoverable will be written off the accounts as per Court's Proceedings, Mis. No. 1021, dated 13th September 1898. The recoverable arrear balance at the close of the fasli amounts to Rs. 176, but the steps taken for the recovery of this amount have not been reported. The manager has been called upon to supply the omission. The current demand of the year amounts to Rs. 5,676, of which Rupees 2,954 were collected before and Rs. 1,156 after the close of the fasli, and the remainder (Rs. 1,566) will be collected soon.

7. *Financial Condition of the Estate*.—The cash balance to the credit of the estate at the beginning of the fasli under report was Rs. 1,809 and the cash receipts during the year was Rs. 5,138. The charges of the year amounted to Rs. 4,624, and the following table compares the several items of the charges with those of the previous fasli :—

	Fasli 1306.	Fasli 1307.
	RS.	RS.
Establishment and contingent charges	525	502
Peishcush	1,500	1,500
Land-cess	330	331
Government commission	124	125
Maintenance and education of the wards and other members	1,380	1,190
Repayment of debts	2,000	...
Law charges	...	700
Other miscellaneous charges	341	276
Total	6,200	4,624

The decrease is mainly due to the repayment in the previous year of Rs. 2,000 on account of the debt due by the estate.

8. *Utilization of Surplus Balance and Advances to Tenants.*—The cash balance to the credit of the estate at the close of the fasli amounted to Rs. 2,324, but it will be required for the expenditure connected with the survey of the estate. No advances were given to tenants.

9. *Percentage of Establishment Charges, &c., to Normal Receipts.*—The percentage of establishment charges and Government commission to the receipts was 12.20 against 13.4 of the previous year.

10. *Public Works.*—Rupees 500 was provided for the repair of three wells by which the estate lands are irrigated. The manager has been called upon to explain why the works were not executed within the year. The estimates for the repairs have been sanctioned and the works will be taken up and finished within the current year. There is no other irrigation work in the estate requiring repairs except a ruined tank which it is impossible to restore.

11. *Debts due to the Estate.*—A sum of Rs. 6,000 bearing interest at 4 per cent. per annum is due from the Zemindar of Andipatty who is the guardian and maternal uncle of the Court's ward. A suit was filed for the recovery of the principal and interest and it was decided in favour of the estate. Steps have been taken for the execution of the decree.

12. *Debts due by the Estate.*—The correct amount of the debt due to the sons and heirs of Saiyid Ahmad Rowthan is now in dispute. It will be settled after a careful scrutiny of the accounts in this office, and the debt paid off in the current fasli.

13. *Education of the Wards.*—The wards of this estate are receiving their education in the National Middle school at Palni. They passed the annual school examination held in December 1897 and January 1898 and have been promoted to the next higher classes. They are reported to be progressing satisfactorily in their studies. Their conduct is reported to be good.

14. *Religious and Charitable Institutions.*—There are no religious and charitable institutions in the estate.

PALAYAMPATTI ESTATE.

DATED MADURA, 14TH OCTOBER 1898.

Dis. No. 103-C.W.R.

From J. G. D. PARTRIDGE, Esq., Acting Collector of Madura, to the Secretary to the Court of Wards, Madras.

I HAVE the honour to submit the report on the administration of the Palayampatti estate for fasli 1307 with the prescribed statements.

2. *Number of villages.*—The estate comprises twenty-seven entire villages and portions of nine villages, besides some topes and bungalows scattered over the two zamindaris of Ramnad and Sivaganga.

3. *Season.*—The season was on the whole unfavourable and want of timely rains was greatly felt.

4. *Holdings.*—As reported in the previous fasli the extent of holdings and the extent of cultivation are identical as according to the practice of the estate the pattas issued to the tenants contain only the extent actually cultivated during the year.

5. *Cultivation.*—The extent of cultivation was 2,627 acres under wet and 14,245 under dry, making a total of 16,872 acres in fasli 1307 against 17,806 acres in the previous year. The decrease is due to the unfavourable character of the season and to want of timely rains.

6. *Demand.*—The settled demand of the year amounted to Rs. 58,467 against Rs. 62,806 in the preceding year. The variations under each item are shown below :—

		Fasli 1306.	Fasli 1307.	Difference.
I. Assessment on holdings ..	(a) Dry ..	Rs. 22,146	Rs. 21,507	— 639
	(b) Wet ..	30,501	26,559	— 3,942
	Total ..	52,647	48,066	— 4,581
	II. Miscellaneous revenue ..	10,159	10,401	+ 242
Total ..		62,806	58,467	— 4,339

The decrease in items I (a and b) is due to want of timely rains and to the consequent short outturn of crops and the increase in item II is due to the increase realized in the rent of fisheries in the year under report.

7. *Demand, collection and balance—Arrears.*—The arrears at the beginning of the fasli under report amounted to Rs. 47,184, of which Rs. 34,994 was collected before, and Rs. 512 after, the close of the fasli. The net balance (Rs. 11,678) is 24.75 per cent. of the arrear demand. The fasliwar particulars of the balance are as shown below :—

Fasli.	Irre- coverable.	Doubtful.	Re- coverable.	Total.
1301	Rs. 451	Rs. 374	Rs. 307	Rs. 1,132
1302	658	708	462	1,828
1303	467	588	849	1,904
1304	571	245	944	1,760
1305	263	245	954	1,462
1306	213	276	3,103	3,592
Total ..	2,623	2,436	6,619	11,678

The sum of Rs. 2,623 represents the irrecoverable arrears which will be included in the return of irrecoverable arrears for the quarter ending 30th September 1898. A portion of Rs. 2,436 shown as doubtful of recovery is irrecoverable and the remainder is pending settlement of boundary and other disputes. The steps taken for the realization of the recoverable balance of Rs. 6,619 are as follows:—

	RS.
(1) Pending execution of decrees	1,898
(2) Coercive processes taken under Act VIII of 1865	1,069
(3) To be adjusted when maniba suvantharams to village officers are distributed	400
(4) To be adjusted from deposits and other heads of accounts	626
(5) Pending enquiry into certain cases of embezzlement by village officers	937
(6) In the course of collection	1,689
Total	6,619

Current.—The current demand amounted to Rs. 58,467, of which Rs. 39,145 were collected before, and Rs. 9,963 after, the close of the fasli. The net balance amounts to Rs. 9,359 or 16 per cent. of the demand; of this Rs. 574 have to be adjusted from the funds of the estate, Rs. 170 represent the value of grain to be sold, Rs. 2,850 represent the rent of topes, the payment of which is delayed by the lessees and for the recovery of which suits have to be filed against them. Rupees 601 is awaiting the settlement of disputes and the remainder is in course of collection.

8. *Financial condition of the estate.*—The cash receipts during the year amounted to Rs. 86,775 against Rs. 70,209 in the preceding year. Including the cash balance at the beginning of the fasli, the total assets for the year amounted to Rs. 93,855, of which Rs. 69,662 were expended against Rs. 2,22,783 in the preceding year, leaving a closing balance of Rs. 24,193. Adding the value of grain on hand at the end of the fasli, the total amount to the credit of the estate at the close of the year was Rs. 37,432 showing an increase of Rs. 2,040 as compared with the opening balance of the year. The variations in the several items of receipts compared with those of the preceding year are shown below:—

	Fasli 1306.	Fasli 1307.	Increase.	Decrease.
<i>Receipts.</i>	RS.	RS.	RS.	RS.
(1) Land and miscellaneous revenue	36,475	34,433	..	2,042
(2) Debts recovered	6,814	1,687	..	5,127
(3) Sale-proceeds of grain	24,471	39,706	15,235	..
(4) Do. of sundry articles in the palace	59	8,839	8,780	..
(5) Other items	2,390	2,110	..	280
Total	70,209	86,775	24,015	7,449
Net increase	..	..	16,566	..

The decrease in item 1 is due to the fact that the collection of money-rent (current and arrear) in fasli 1307 was less than that in fasli 1306; and the increase in item 3 is due to the large quantity of grain received in fasli 1306 having been sold in fasli 1307 and to the higher rate realized for the grain in fasli 1307. The remaining items being of a fluctuating nature call for no remark:—

	Fasli 1306.	Fasli 1307.	Increase.	Decrease.
<i>Charges.</i>	RS.	RS.	RS.	RS.
(1) Establishment and contingencies	12,319	9,946	..	2,373
(2) Maramut	1,344	2,234	890	307
(3) Government demand	17,547	17,240	..	..
(4) Government commission	1,385	2,314	929	..
(5) Maintenance and education of the minor	92	645	553	..
Allowances to the other members of the family	4,254	3,900	..	354
(6) Repayment of debts	1,74,955	24,995	..	1,49,960
(7) Other miscellaneous disbursements	10,887	8,388	..	2,499
Total	2,22,783	69,662	2,372	1,55,493
Net decrease	..	..	1,53,121	..

The decrease in item 1 is due to the reduction in the scale of establishment (*vide* Court of Ward's Proceedings, No. 1295, dated 17th August 1897, and No. 1490, dated 23rd September 1897), and to the non-disbursement within the fasli of the pay of establishment for certain months.

The increase in item 2 is due to the larger outlay on maramut works during the year. The decrease in item 3 is due to the decrease on the road-cess payable to Government.

The increase in item 4 is due to the increase in the total receipts during the year under report.

The increase in item 5 is due to the payment of the cost of a pony purchased for the minor and the feeding charges, &c., incurred for it during the year.

The decrease in item 6 is due to the fact that a large number of sundry debts were paid, in fasli 1306 out of the mortgage loan of Rs. 1,50,000 contracted for the estate.

The decrease in item 7 is due to the reduction in the allowance sanctioned for the annual ceremonies and festivals in this year and to the absence of any special items of expenditure such as those incurred in the last year on account of donation for famine relief fund, the purchase of stamp-paper for the hypothecation bond and law charges incurred in the Court of Ward's office.

9. *Utilization of surplus balances and advances to tenants.*—The surplus balance will all be required for payment of debts. No advances were made to tenants during the fasli.

10. *Percentage of establishment charges and Government commission to normal receipts.*—This comes to 14.1 against 18.1 in the preceding year. The decrease is due to the reduction of establishment.

11. *Public Works.*—The total allotment for the year was Rs. 4,030, of which Rs. 2,234 or 55.4 per cent. was spent. The short expenditure is due to the proposed repairs to the Madura bungalow and to Muller's bungalow, Ramnad, not having been executed for want of funds.

12. *Debts due to the estate.*—The total debts (principal and interest) outstanding at the beginning of the year amounted to Rs. 1,06,773. Adding to this Rs. 13,313 the interest that accrued during the year, the total amount due was Rs. 1,20,086, of which Rs. 1,687 was collected during the year. The balance at the close of the fasli amounted to Rs. 1,18,399. Out of Rs. 19,796 due by the Raja of Ramnad Rs. 5,183 was paid in July 1898 and the remainder is payable by him at the end of this year as per terms of the rajinamah. A suit has been filed for the recovery of Rs. 96,553 due by the Raja's brother and is posted for hearing on the 31st October 1898. The remaining sum of Rs. 2,050 is covered by decrees of courts or by documents and steps have been taken for its recovery.

13. *Debts due by the estate.*—The total debts, principal and interest due by the estate at the beginning of the year amounted to Rs. 1,92,410. Adding to this Rs. 17,295 the interest which accrued during the year the total amount was Rs. 2,09,705, of which Rs. 24,995 was paid off within the year. The balance at the end of the year was Rs. 1,84,710, of which Rs. 13,533 have since been paid off and Rs. 2,462 will be paid shortly. The remainder will be paid off as funds become available.

14. *Education of the Wards.*—Statement No. VI shows the educational progress of the ward during the year under report. The minor is reading in the First Form in the S. P. G. High School, Ramnad, having been promoted to it at the annual examination of 1897. It is reported that the progress made by him in his studies is fair and that he is well behaved.

15. *Suits.*—The only important suit worth mentioning is the one instituted against Mr. Dinakarasami Devar, brother of the Ramnad Raja, in the Sub-Court, Madura East, for the recovery of about Rs. 97,000 due by him to the estate; the suit is posted for hearing on the 31st October 1898.

ANAVARADAM PILLAI'S ESTATE.

DATED 21ST SEPTEMBER 1898.

Ref. on Perl. No. 80.

From A. W. B. HIGGENS, Esq., Collector of Tinnevely, to the Secretary to the Court of Wards, Madras.

I have the honour to submit the annual report on the administration of Anavaradam Pillai's estate for fasli 1307 with the prescribed statements.

2. The estate was taken under the management of the Court of Wards on the 18th January 1890 under Government Order, No. 553, dated 4th July 1889, embodied in Court's Proceedings, No. 1710, dated 25th July 1889. The estate has thus been under the Court's control for eight years and five months. The age of the ward (Sivasubramania Pillai) at the close of the fasli under report was 20, and he will attain majority on the 21st November 1898.

3. *Season.*—The season was fair both in the south-west and north-east monsoon seasons of the year, and the wet lands in Maraneri and the inam lands in Tenpathu yielded a fair crop.

4. *Holdings.*—The total extent of holdings exclusive of 26.1 acres of wet held on mortgage with possession by two creditors of the estate is 206.12 acres, of which 158.72 acres are wet and 47.40 acres are dry lands.

5. *Cultivation.*—An extent of 155.40 acres of wet and 32.89 acres of dry was cultivated in the year under report, against 152.73 and 34.92 acres, respectively, in the previous year.

6. *Demand.*—The total demand of the year aggregated Rs. 3,548 against Rupees 2,859 in the previous year. The increase is due to the increase in the market value of grain.

7. *Demand, Collection and Balance.*—The arrear demand at the commencement of the fasli aggregated Rs. 241, of which Rs. 13-8-0 was the value of two kottahs of paddy remitted in accordance with the terms of the lease on account of the loss sustained by the lessee of the Tenpathu inam lands, as the crop first cultivated on the land was damaged by floods and the lands had to be re-cultivated. There remains an arrear balance of Rs. 227, of which Rs. 171 is covered by a decree of the civil court, which has not been put in execution, as the judgment-debtor, who was the lessee of the inam lands at Tenpathu for fasli 1305, possesses no property. It is proposed to leave it to the minor when he comes of age to write off the arrear or take any other action which he may think necessary. The Tahsildar has been instructed to keep the decree alive with reference to section 230 of the Civil Procedure Code. Civil suits have been ordered to be instituted for the recovery of the balance of Rs. 57, which is the rent due for fasli 1306.

The current demand amounted to Rs. 3,548, of which Rs. 3,451 has been collected, leaving a balance of Rs. 97 which is in course of collection.

8. *Financial Condition.*—The opening cash balance at the beginning of the fasli was Rs. 503. Adding Rs. 3,468 being the cash receipts during the year, the aggregate cash receipts amounted to Rs. 3,971. Of this, Rs. 3,149 was expended during the year, leaving a balance of Rs. 822 at the close of the fasli.

9. The percentage of establishment charges and Government commission to normal receipts is the same as in the previous year, viz., 3 per cent. The lands in the village of Maraneri having been leased out for a fixed rent, the entire establishment was dispensed with, with the exception of a sweeper on Re. 1 per mensem.

10. *Public Works*.—There was no allotment sanctioned for any repairs in the year under report. The expenditure of Rs. 9 in the year was on account of petty repairs carried out in the previous year. The tank at Maraneri is a minor irrigation work maintained by Government.

11. There are no debts due to the estate.

12. *Debts due by the Estate*.—The total amount of debt due by the estate at the beginning of the year was Rs. 14,105. Adding Rs. 247 on account of interest which accrued in the year, the total debt amounted to Rs. 14,352. Of this, Rs. 10,430 is secured on mortgage of lands with possession and the balance of Rs. 3,922 is made up of Rs. 2,866 of principal and of Rs. 1,056 of accumulated interest. There was a payment of Rs. 66 towards principal and of Rs. 297 towards interest in the year.

13. *Education of the Minor*.—The minor ceased going to school from October 1896. He has however been placed under private tuition. His behaviour is good, and his progress in study is reported to be satisfactory. The tutor has been directed to read the Revenue and Rent Recovery Acts with the minor, and the Head Accountant, Tinnevely, who is the guardian, has been directed to give him instruction occasionally.

14. *Religious and Charitable Institutions*.—An unendowed Pillayar temple and a chattram with an endowment of 11.68 acres of wet land are kept up at the village of Maraneri from the funds of the estate. The expenditure on account of these institutions was Rs. 24 and Rs. 99 against Rs. 26 and Rs. 107, respectively, in the previous year.

15. The estate consisting chiefly of ryotwari lands situated in a Government village; there are no tenants with occupancy rights to whom advance for sinking wells can be made. There are no surplus balances to the credit of the estate. On the other hand, it has not been possible even to clear off debts—*vide* this office letter, Ref. B. on Perl. Cur. No. 56 of 1897, dated 2nd April 1898, disposed of in Court's Proceedings, Mis. No. 410, dated 18th April 1898.

DATED ETTIYAPURAM, 10TH OCTOBER 1898.

Ref. B. on Cur. No. 303-C.W.R.

From M.R.Ry. P. SIVARAMA IYER AVERGAL, Manager, Ettiyapuram Estate, to the Collector and Agent to the Court of Wards, Tinnevely.

I have the honour to submit the administration report of the Ettiyapuram estate for fasli 1307, together with the necessary prescribed statements. The report of the Gantamanayakkanur division will be submitted separately as was done in the last year.

2. The Court of Wards having assumed charge in July 1890, the estate has been under its management for 8 years.

3. The number of "Ryotwari villages" rose during the year from 300 to 306, and the increase is due to the following circumstances. The five villages of Kalam-patti, Nachiyarpatti, Alagappapuram, Virappanayakanpatti, and Naranapuram, which originally belonged to Kattalangulam kattukuthagai estate were held under mortgage with possession for Rs. 20,000 on a conditional sale-deed executed by the kattukuthagaidar to the late zamindar. The income derived from these five villages was, alone, shown hitherto as interest collected in the debt statement. As, by virtue of the decree passed during the year in O.S. No. 19 of 1896 on the file of the temporary Sub-Court, Tinnevely, instituted by the kattukuthagaidar against the estate, and which has not been appealed against, the five villages have become the absolute property of the estate, they have been taken as "Ryotwar villages" and included in the return as such. The village of Navalakampatti, half of which had been assigned as "Arthamanibam" (half manibham) for the maintenance of the late Thottikattu Muthuswami Pandian, a relation of the zamindar, and which was hitherto exhibited in statement II-A under "inam or shrotriem," was, in accordance with the prevailing practice, incorporated with the estate, as he died without issue. This village is now shown in the return under "Ryotwar."

4. *Season*.—The season was on the whole favourable for agricultural purposes except on isolated villages here and there. The estate by its local position, is not much influenced by the south-west monsoon, and the monsoon which mainly affects it either for good or bad is the other, north-east monsoon. The rainfall during the former season was below the average of a normal year, and the quantity that fell during the latter season, though sufficient for dry crops, was, in many parts of the estate, chiefly in the south and west, insufficient for wet cultivation, with the result that crops withered and remission of wet rents became necessary. The quantity of rainfall registered during the fasli was 24.23 against 27.31 inches the previous year, which, in itself compared unfavourably with the year previous to it. The chief dry crops in the estate are cumbu and cotton, and the outturn of the former was below the average owing to want of rain at the time of formation of the ears. The outturn of cotton, though somewhat improved by hot weather showers was not above fair, and the great fall in its price as well as the demand for it, placed the ryots under great difficulties, and wholly disinclined them to part with their cotton. These circumstances seriously retarded the collection of rents during the year under report.

5. *Holdings*.—The extent of the ryots' holding at the beginning of the fasli was 270,653 acres. During the year, 219 acres were either relinquished by ryots or bought by the estate for want of bidders at revenue sales for arrears of rent, and 121 acres were newly assigned for cultivation, which left the net extent of the holding at

270,555 acres. Adding thereto, 2,627 acres, which comprised the ryots' holdings in the six villages newly added as explained in paragraph 3 *supra*, the total holding in the fasli under report amounted to 273,182 acres.

Name of crops.	Extent.	Percentage.
	ACS.	
Paddy	1,928	72
Cumbu	105,683	39.71
Cholam	26,327	9.89
Ragi	6,966	2.62
Other food-grains	15,771	5.92
Pulses	6,915	2.60
Cotton	96,817	36.37
Betel	63	.02
Tobacco	303	.11
Miscellaneous crops	5,334	2.04
Total	266,137	100.00

6. The actual cultivation during the year under report amounted to 266,137 acres or 97.4 per cent. of the total holdings against acres 265,751 or 98.2 per cent. of the holdings in the previous year. The slight increase in the cultivated area in spite of a large increase in the holding was due to less dry cultivation in a few villages in the south-eastern corner of the estate, for want of seasonal rain. The extent of different crops cultivated is noted in the margin, together with the percentage it bears to the total cultivation.

7. *Demand.*—The net demand of the year under report amounted to Rs. 3,81,093 against Rs. 3,76,640 in the previous year. The increase in the demand was due to inclusion, under "Land Revenue" of the income of the six villages above referred to, and to increased income under certain items under miscellaneous revenue, such as, forests, &c.

8. *Remission.*—Of the sum of Rs. 4,083 shown under this head, Rs. 2,169 relate to occasional remission for which a villagewar statement is enclosed. The rest is *mamul* or fixed remission. Certain tanks in the southern and eastern parts of the estate having received inadequate supplies, remission for waste and withering and for dry crops raised on wet lands became necessary.

9. *Demand, Collection and Balance.*—The current demand of the year amounted to Rs. 3,81,093, of which Rs. 3,08,845 were collected within the year against Rs. 3,21,246 out of the demand of Rs. 3,76,640 of the previous year. The subsequent collections up to date of report were Rs. 36,197, leaving a balance of Rs. 36,051 or 9.4 per cent. of the total demand. The corresponding percentages reported for faslis 1306, 1305 and 1304 were 8.3, 7 and 12.9, respectively. The slight falling off in the collections as compared with the previous fasli, was due, as above stated, to the great difficulty experienced in the collection of rents owing to deficient outturn of the staple crops and to ryots' disinclination, on account of low price, to part with their cotton to meet the payment of their dues to the estate. Every possible step is being taken to collect the recoverable balance of the fasli under report.

10. *Arrears.*—The arrear demand of the estate was Rs. 1,73,361 and the amount collected under it during the year was Rs. 44,237 against Rs. 39,876, out of Rs. 1,69,942 of the previous year. The sum written off during the fasli was Rs. 15,972, as per Court's Proceedings, Mis No. 214, dated 1st March 1898, which with subsequent collections up to date of report, amounting to Rs. 5,664, and subsequent remission of Rs. 7,348 sanctioned in Court's Proceedings, Mis No. 928, dated 26th August 1898, reduce the arrear balance to Rs. 1,00,140. After careful inquiries into old arrears by myself and the estate Tahsildar, Rs. 11,452 are found irrecoverable, and a statement for the amount is enclosed for sanction. The balance thus left is Rs. 88,688, and relates to faslis from 1289 to 1306. The amount relating to the faslis 1289 to 1298 (Rs. 1,526) is covered by decrees or bonds, and necessary steps are being taken to realize the amount by execution or institution of suits. The amount of the remaining arrears is Rs. 87,162, of which a sum of Rupees 2,337 is covered by bonds obtained from defaulters, which are being attended to as they fall due. For the amount of Rs. 9,768, 189 suits were instituted in the year, and 21 suits since its close. Decrees have been obtained for Rs. 18,893 (including Rupees 4,134) obtained during the year, and they are being executed in due course. In the accompanying statement of irrecoverable arrears, recommendation has been made for writing off the accounts the amount previously and now ascertained to be *sivaijama* and other miscellaneous items, and irrecoverable from want of exchange of patta and muchilka. There may yet remain some amount falling under this item, and it will

be dealt with in due course. The minor zamindar's relations still owe Rs. 9,149, which have to be adjusted from the cash allowances due to them or collected otherwise. The amount due by them at the beginning of the fasli has been greatly reduced by adjustments, and actual collections, and quite recently, three of the relations who owed the largest amount were induced to pay Rs. 2,273 in cash, in addition to what was previously adjusted from cash manibams due to them. Arrears due by village officers and servants, &c., amount to Rs. 837, which will be adjusted from manibams due to them, if not collected otherwise. The above distributions leave the arrear balance at Rs. 50,312, which have to be collected by resort to Civil Courts, if not paid otherwise. In respect of the arrears which have to be collected by instituting suits, the general course adopted has been to resort to that measure, if other means fail, and the recovery of the amount with costs incurred is warranted by possession of sufficient means by the defaulters. It is to be observed that the amount under this item, though it appears large in the aggregate, is the sum total of the arrears of 8 faslis from fasli 1299 to 1306, and represents in the main, what is collectable from the defaulters with difficulty. The arrears will be either involved in dispute or due by pattadars having no means to pay, or by persons with means who are in possession of the lands, but have entered into no contract with the estate to pay. Though it is perfectly easy to institute suits in all these cases and obtain decrees, it is only laying out additional funds of the estate for no useful purpose, if the chances of the recovery of the arrears, &c., by obtaining decrees are not good. In the matter of the institution of suits for arrears, great care has therefore to be exercised, in selecting cases, and suits are instituted only after enquiry into the nature of the arrears, and of the defaulters' paying capacity.

During the year under report 78,000 coercive processes were issued for the recovery of Rs. 2,27,108 against 39,778 for Rs. 1,99,978 in the previous year, and in 812 cases alone property to the value of Rs. 7,220 was attached against 608 cases involving Rs. 5,546 in the previous year. The coercive processes alluded to are only demands issued to the defaulters, for the payment of arrears, and which are in most cases followed by the payment of the arrears.

11. *Financial condition.*—The amount which remained to the credit of the estate at the beginning of the fasli was Rupees 2,84,804, as detailed in the margin. The receipts of the year under report amounted to Rs. 3,61,115, and charges including Rs. 1,25,000 remitted for investment in Government paper, to Rs. 4,12,410. At the close of the year, the balance to the

credit of the estate was Rs. 2,37,176, consisting of Government promissory notes to the nominal value of Rs. 1,33,900, cash Rs. 1,02,976 and Rs. 300 in grain.

12. The charges of the year amounted to Rs. 4,12,410 against Rs. 3,05,853 in the previous year. The charges include a sum of Rs. 1,25,000 forwarded during the year for purchasing Government paper.

13. The subjoined statements compare, for the estate proper, under major items, the receipts and charges of the year under report with those of the previous two years.

	RS.
Government paper	1,30,400
Cash	1,54,271
Grain	1.3
Total	2,84,804

Receipts.

Particulars.	1307.	1306.	1305.	Remarks.
	RS.	RS.	RS.	
1. Land Revenue and miscellaneous.	3,13,683	3,25,802	3,45,674	Decrease due to difficulty experienced by ryots in meeting the payment of their dues to the estate owing to short outturn and fall in price of cotton.
2. Interest on Government Pro-notes.	4,493	4,355	35,123	Increase due to Government paper of larger value held for the estate.
3. Debts recovered	10,062	11,630	17,577	Decrease due to transfer to land revenue, the income from Kalampatti, &c., villages hitherto included as interest collected under this item.
4. Sale-proceeds of grain ..	2,659	653	1,293	Increase due to collection of arrears due from certain persons.
5. Sale of property	29	67	180	This is a sundry item.
6. Rent of buildings	1,928	1,849	1,885	Increase due to increased collection of rent.
7. Income from mills	14,497	16,189	17,084	Decrease due to the Kolipatti Cotton Spinning Mill having declared a less dividend than in the previous year.
8. Recoveries of advances made to other estates.	10,116	11,997	6,585	
9. Sale of Government Pro-notes.	..	..	6,64,513	Increase due to repayment by the Tuticorin Taluk Board of advance made for the Local Fund Dispensary at Ettiyapuram.
10. Other miscellaneous receipts.	3,658	2,857	8,752	
Total ..	3,61,115	3,75,399	10,98,666	

Charges.

Particulars.	1307.	1306.	1305.	Remarks.
	RS.	RS.	RS.	
1. Establishment and contingencies.	26,722	36,781	38,035	Decrease due to separation from this item audit charges of the Court's Central office and of the guardian's salary.
2. Maramut	60,098	47,151	45,790	Increase due to larger expenditure of the budget provision for Public Works.
3. Peishench	99,237	99,455	98,558	
4. Assessment and land-cases ..	19,475	18,496	20,000	
5. Government commission ..	7,601	8,828	11,525	Decrease due to less normal receipts on which Government commission is calculated.
6. Maintenance of the ward and other members of the family.	31,172	40,354	41,034	Decrease due to short expenditure on account of the ward, and to want of special ceremonies needing special expenditure during the year.
7. Allowance to village officers and temple servants.	16,214	13,737	11,867	Increase due to payment of arrears of maniam for past faslis.
8. Law charges	5,828	6,893	4,808	There were not many big cases on account of which charges were incurred.
9. New loans granted	400	9,600	..	Loan for re-building houses was advanced in only one case.
10. Contribution to famine fund ..	..	5,000	..	
11. Court-fee stamps	1,500	1,500	500	
12. Amount remitted for the purchase of Government securities.	1,25,300	..	5,745	
13. Purchase of property	..	3,548	8,50,000	No property was purchased during the year.
14. Cost of stamps and registration of sale certificate of Gantamanayakkanur zamin villages.	..	9,245	..	
15. Audit charges of Central office at Madras.	10,509	..	..	This amount was in previous years included under establishment and contingencies. It is now separately shown.
16. Guardian's salary	1,361	..	7,935	Do.
17. Miscellaneous	7,293	5,245	..	Increase due to survey charges and increase in some other items.
Total ..	4,12,410	3,05,853	11,35,797	

14. *Percentage of establishment charges and Government commission to total normal receipts.*—The charges under establishment and contingencies as well as Government commission amounted to Rs. 34,323 or 10.1 per cent. of the normal receipts against 13.1 per cent. in the previous year. The decrease in the percentage arises from less

Government commission due and from exclusion from establishment charges of the audit charges from the Court's Central office and of the guardian's salary under the Court's orders.

15. *Maramut works*—During the year under report Rs. 75,146 were spent on public works and establishment, both from Estate proper and Devastanam as noted in the margin, against Rs. 61,380 in the year previous. The budget allotment of the Ettiyapuram estate was fully spent and the increased expenditure was due to the completion of many incomplete works of the last year, and to the execution within the fasli of a major portion of the new large works sanctioned for the year. A sum of Rs. 6,000 provided in the budget as contribution to Local Funds for Ettiyapuram-Vilatikulam road was also paid during the year. The project of the conversion of the swamp at Tharunaikulam village into an irrigation tank was not sanctioned during the year, and the provision made for it in the budget was utilized for other works.

Particulars.	Budget allotment.	Expenditure.	
		Estate proper.	Devastanam.
	RS.	RS.	RS.
1. Irrigation	30,300	33,213	1,842
2. Roads and communications	6,000	6,000	..
3. Buildings	21,200	12,366	1,024
4. Other works	11,000	3,684	2,982
5. Establishment and contingencies	5,500	4,835	..
Total ..	74,000	60,098	15,048

16. The total number of works sanctioned during the year was 165, of which 83 were completed and five were very near completion. Of the remaining 77 works one was not commenced owing to the revision of the estimate which became necessary. The remaining 76 works are under rapid progress, and some are approaching completion. The chief new works which were completed, or very nearly reached completion during the year were rough stone walls round the market and in front of the Mansion house at Nagapuram, tiled roof for the police lines attached to the estate treasury at Ettiyapuram, kitchen to the rest-house at Pudiampathur and the compound wall to the Kumarateppakulam at Kalugumalai. The chief buildings, the repairs of which were fully or very nearly completed, were the taluk office at Ettiyapuram, the bungalow at Tinnevely, the building at Pasuvandanai, the estate house at Ettiyapuram rented to the manager, the Siva and Vishnu temples at Ettiyapuram and Nagalapuram, the Subramaniaswami temple at Kalugumalai and the Siva temple at Pasuvandanai. The irrigation works which were repaired during the year under report were Therkuvandanam, Kottayur, Puliankulam, Kuthiraikulam, Kadalai, Katturamanpatti, Mangalam, Therkukalmadu, Vadakukalmadu and Veppalodai tanks.

17. The topes at Vellaram and Pasuvandanai, the plantations in the compounds of Ettiyapuram market and school, and the palmyra plantations on tank-bunds were maintained, and they are in good condition. During the year a plantation, chiefly of fruit trees was formed within the compound of the "Tiger Hall" premises recently purchased at Kuttalam and is doing well. About 29,000 palmyra seeds were also newly sown on the bunds of Nallavaikulam, Therkuvandanam, Kila Arasadi, Sillaigulam, Vellaram, Tharuvai, and Perianattam tanks which had been recently repaired.

18. *Debts.*—The total demand of the debts due to the estate amounted to Rs. 1,44,041, of which Rs. 14,707 were collected during the year. The demand included a sum of Rs. 20,000 (Rs. 17,193 under Estate proper and Rs. 2,807 under Devastanam) for which the five villages of Kalampatti, &c., mentioned in paragraph 3 *supra*, were originally obtained by the late zamindar on a conditional sale-deed. As these villages have, as stated in that paragraph, been incorporated with Estate proper (ryotwar), the amount originally paid from the Estate proper funds (Rs. 17,193) has been eliminated from the demand, and that paid from Devastanam (Rs. 2,807) is retained pending payments of this amount from the Estate proper to Devastanam funds for which sanction will be applied for separately. A sum of Rs. 563 disallowed by the Court in O.S. No. 852 of 1897 on the file of the Tuticorin District Munsif's Court, as explained in paragraph 20 *infra*, has also been eliminated from the demand. In the collectable demand is included the amount sanctioned by the Court as loans for re-building the houses burnt by fire at Ettiyapuram, and in addition to the amount of Rs. 9,600 sanctioned previously for this purpose, a sum of Rs. 400

was sanctioned to an individual during the year in C. P. Mis. No. 1927, dated 14th December 1897. This amount as well as Rs. 300 which remained undischarged out of the original grant of Rs. 9,600 for want of production of proper security, was disbursed during the year. The first instalments of the original loan of Rs. 9,600 fell due during the year and were collected in all but two cases. In one case the re-building of the house was not commenced at all, and steps have been taken to recover the loan by the institution of a civil suit. In the other case, the instalment amount is under realization. The houses for the re-construction of which these loans were granted, have been fully or very nearly completed in all cases but four, in which also necessary steps have been taken to compel the early completion of the houses. The pukka houses which the grant of these loans has brought into existence have materially added to the comfort of the occupants and to the good appearance of the town. The loans granted in fasli 1303 for well sinking have all been recovered except a sum of Rs. 382, for which the period of repayment expired with the fasli under report. Necessary steps have been taken for the collection of this amount. Of the uncollected debt, a sum of Rs. 15,532 is covered by mortgage bonds with possession, and for Rs. 18,200, instalments have not yet fallen due. Though the periods for the repayment of the debts covered by hypothecation bonds amounting to Rs. 17,520 have already expired, steps were not taken to collect the amount, as the debts carry a higher rate of interest than the Government paper, and the interest due is being punctually paid. Of the remainder, Rs. 26,105 are covered by decrees which are being executed, and suits were filed during the year for Rs. 1,838. The rest refers to a number of small debts and bonds are being sent to courts for the institution of suits where it is not possible to collect the amount otherwise.

19. *Law suits.*—In addition to the suits filed for arrears of rent referred to in paragraph 10 *supra*, 22 suits (including appeals) were filed by, and 29 against, the estate during the year. These, with the 49 suits pending at the end of the previous year, raised the total number to 100, of which 83 were disposed of within the fasli, 73 in favour of and 10 against the estate. Of the remaining 17 suits, 3 were since disposed of in favour of the estate. The prescribed annual statement of the suits filed, &c., during the year is enclosed.

20. The major portion of the suits filed on behalf of the estate relates to the recovery of sums covered by debt bonds. In one of these suits (Original Suit No. 852 of 1897) on the file of the Tuticorin District Munsif's Court instituted on a bond executed on the 20th January 1885 for Rs. 675, the District Munsif allowed to the estate only Rs. 112 and disallowed the remainder (Rs. 563) holding that there was no sufficient consideration for this amount. The sum specified in the bond, included also time-barred arrears of rent due by other tenants, and which, the executant, an Ambalagar, agreed to pay. It was decided not to prefer an appeal against the District Munsif's judgment in this case. Another suit of some importance filed by the estate and pending disposal, relates to certain "jeevitham" lands assigned for service to be rendered to the zamindar and liable to be resumed by him, should the service cease to be performed or become impossible. In the case on hand, a holder of certain "jeevitham" lands raised money by mortgaging them to another person who, in the suit for the recovery of the amount, brought the lands to Court sale, purchased them in auction, and had the same delivered to himself in due course. The suit filed by the estate is for the cancellation of this Court-sale, and of subsequent proceedings on the ground that the lands in question are, by the conditions of their holding, inalienable without the zamindar's consent, and much less so to one like the defendant incapable from caste disability of performance of the service required. The second appeal preferred by the estate against the District Judge's decision in the matter of the deduction in patta of certain *urani* cash manibam, to which reference was made in the last year's report, is still pending disposal before the High Court.

21. The majority of the suits filed against the estate during the year were summary suits under Act VIII of 1865. One of them was for the issue of patta for certain wet lands under an estate tank in the village of Erachi. The suit was dismissed on the contention raised and proved by the estate that the plaintiff had no occupancy right in the lands, and the appeal preferred to the District Court by the plaintiff was equally unsuccessful. A second appeal has been taken by the plaintiff to the High Court, and is pending disposal. Another suit deserving mention on account

of its importance is Original Suit No. 60 of 1897 on the file of the Sub-Court, Tinnevely, in which the plaintiff, one Lakshmanan Chetty of Devakottah, virtually seeks to set aside the estate practice, under which certain estate villages assigned as "pambakam" for the maintenance of the late Ramasamy Pandian were, on his demise without any issue, resumed by the late zamindar and incorporated with the estate proper. The defence of this suit on behalf of the estate has been sanctioned by the Court of Wards in its Proceedings, Mis. No. 8, dated 5th January 1898. Original Suit No. 68 of 1897 on the file of the same Court in which the estate is interested, is also rather important. In this suit, the plaintiff, another Nattukottai Chetti sues for the recovery of the amount lent by him to the kattukuthagaidar of Kattalangulam on hypothecation of the kattukuthagai villages, and has made the estate one of the defendants, by reason of its possession of five of these villages, which by virtue of the temporary Sub-Court's decree in Original Suit No. 19 of 1896 have, as stated in paragraph 3 *supra*, become the absolute property of the zamindar. Another suit which also needs mention is Original Suit No. 74 of 1897, instituted by Ganapathi Bhattar and some others in the same Court for procuring the cancellation of the exchange of sites at Kalugumalai, on the alleged ground that the construction of a church by the Roman Catholic Mission on the site assigned, would affect the sanctity of the temple processions, &c. All these three suits are pending disposal.

22. *Aided Mission Dispensary at Nogalapuram.*—This dispensary is maintained by the S.P.G. Mission and is also aided by the Tuticorin Taluk Board. By reason of its general usefulness to estate tenants an annual contribution of Rs. 200 has been sanctioned for this dispensary by the Court of Wards in its Proceedings, Mis. No. 1482, dated 22nd September 1897. The contribution due for 1898-99 has been paid, and the institution is doing good and useful work. According to the Medical officer's report, the number of patients treated during the fasli under report was 5,815 against 5,515 of the previous year, the average daily number of the sick treated being 58.19 against the previous year's figure 55.29. During the year 179 surgical operations were made, of which all but seven were successful. The number of vaccine operations performed during the year by the medical officer in charge was twenty-nine. The total cost of the upkeep of the institution during the year was Rs. 1,089-10-7, of which besides the estate contribution of Rs. 200, a similar sum was contributed by the Tuticorin Taluk Board, the remainder of the charges being met from the Mission funds. The village where the dispensary is located and a number of villages around it belong to this estate, and there is, no doubt, that this institution is one of great usefulness to the estate tenants.

23. During the year under report a sum of Rs. 1,25,000 was remitted to Madras for investment in Government paper. The year closed for the Ettiyapuram Estate proper, with a surplus balance of Rs. 2,37,176, of which Rs. 1,33,900 are already held in Government securities. The cash balance on hand at the close of the year was Rs. 1,02,976, which at the end of September 1898 fell to Rs. 1,00,396. A sum of Rs. 60,000 has been sanctioned by the Court of Wards for the minor zamindar's marriage, which in all probability will come off in January next. Taking into account, also, the workable balance which has to be retained on hand, it is not possible, as funds now stand, to recommend at present, the investment of any further amount in Government paper. The amount to be invested in this direction has only to be decided, when the collections of the current fasli come in. During the year under report, there were offers to sell to this estate, certain villages in Tenkasi and Sattur taluks of this district, and in Tirumangalam taluk of the Madura district. In one case, the offer was withdrawn, and in the others, on examination of the proposals, the purchases were not considered to be eligible transactions. There is some probability of the remaining villages of the Gantamanayakanur zamindari including the mountain coming to Court sale in the near future; and as the purchase of the remaining portion of this zamindari is highly desirable, it is perhaps better to reserve the estate funds for it, instead of utilizing them in acquiring isolated landed properties. At present, the purchase of no landed estate is under consideration, and barring the purchase of Government paper, the only other authorised course for the investment of the surplus cash is to effect internal improvements in the estate. As often remarked in previous years' administration reports, there is not much scope for developing well sinking in this estate, and almost all the irrigation works in it have had repairs executed to them, from the annual budget provision. The project of the conversion of the swamp at

Tharuvaikulam village into an irrigation tank, which will, no doubt, be a remunerative work of some magnitude and cost, has not been sanctioned yet. Failing this work, there is no other work on hand tending to promote internal improvement, except the few existing irrigation works in the estate, which yet remain to be repaired, and which will be dealt with in due course.

24. As stated in previous years' reports, the accounts of the estate are maintained in the forms prescribed for Government villages, in the village and taluk manuals, with some necessary modifications to suit local requirements. The accounts are fairly well kept in the prescribed forms; but the difficulty experienced in inducing the estate karnams to prepare the accounts in time and submit them punctually, is as great as ever. The Proprietary Estates Village Service Act II of 1894, the administrative and disciplinary portions of which have been brought into force, will, no doubt, in due course of time, bring the karnams to their senses; but so far, though the Act came into force from 1st October 1897, no improvement is perceptible in the insubordinate and lazy karnams, who continue to be so as before, and contribute to the late submission of the administration report. Due notice will be taken of these troublesome karnams, and, it is hoped that with the chastisement, they may receive, they will become much altered men.

Endorsement by the Collector and Agent to the Court of Wards, Tinnevely, dated 24th October 1898, Ref. B on Cur. No. 303.

Submitted to the Court of Wards with the prescribed statements.

2. *Paragraph 8.*—The statement of season remissions has been separately submitted for sanction.

3. *Paragraph 10.*—The manager has been requested to explain fully the circumstances under which sivoijama and other miscellaneous items of revenue (item 5 in the statement of irrecoverable arrears) have become irrecoverable. Sanction is requested for the writing off of the remaining items amounting to Rs. 8,729-6-6. This amount includes Rs. 244 of time-barred arrears of faslis 1289 to 1298, which are of the same nature as those explained in the manager's letter, submitted with this office foot-note Ref. D. on C.W. Cur. No. 7/98, dated 3rd August 1898, and disposed of in Court's Proceedings, Mis. No. 928, dated 26th August 1898.

4. The manager has furnished a detailed explanation in respect of the outstanding arrears. He has been requested to give his personal attention to the further reduction of the arrears, and to early investigation as to the chances of recovery by suits of the arrear of Rs. 50,312 relating to faslis 1299 to 1306. He has also been requested to see that the arrears of fasli 1289 to 1298, amounting to Rs. 1,526 are realized promptly.

5. *Paragraph 15.*—The expenditure on maramut works was satisfactory. The estimate for conversion of the Tharuvai swamp into a tank, has been sanctioned in Court's Proceedings, Mis. No. 1148, dated 12th October 1898, and it is hoped that the work will be completed before the estate is handed over to the proprietor in December 1899.

6. *Paragraph 23.*—The cash balance to the credit of the estate including that of the Vallanadi sub-division was Rs. 1,02,976 plus 69,483 or 1,72,459, exclusive of amount invested in Government securities. It seems to me that about Rs. 75,000 more may be invested in Government promissory notes. The manager will be asked to report on this point. I concur generally in the manager's other remarks regarding surplus funds.

7. The manager's report does not contain any information regarding the survey of a portion of the estate sanctioned in Government Order, No. 910, Revenue, dated 4th November 1897, and communicated in Court's Proceedings, Mis. No. 1789, dated 19th November 1897. The survey was only undertaken towards the close of the fasli, and not much progress could have been made. It appears from the statement of miscellaneous charges that Rs. 772 were spent during the year. The details as to the form of survey register and the nature of survey operations were recently settled in consultation with the manager and the Assistant Superintendent of Survey.

ETTIYAPURAM ESTATE,
(GANDAMANAYAKKANUR DIVISION).

DATED 14TH OCTOBER 1898.

R. on C. No. 346.

From M.R.Ry. P. SIVARAMA IYER Avergal, Manager, Ettiyapuram estate, to the Collector and Agent to the Court of Wards, Tinnevely.

I have the honour to submit, together with necessary prescribed statements, the administration report for fasli 1307 of the Gandamanayakkanur Division of Ettiyapuram estate, known as Vallanadhi sub-division.

2. This landed estate was purchased for the Ettiyapuram minor zamindar in a Court auction for Rs. 8,50,000, and came under the management of the Court of Wards in December 1896.

3. The sub-division consists of fifteen villages of the late Gandamanayakkanur zamindari. The number of hamlets attached to these villages, which was 46 at the time of the purchase, rose to 47 during the year by the formation of a new hamlet by name Balakrishnapuram, attached to Kodinilarpati village.

4. *Season.*—The season was, on the whole, favourable for agricultural operations. There was timely rain to start the dry cultivation, but its want later on affected somewhat the outturn of the dry crops. The rainfall during the year was not on the whole sufficient for wet cultivation.

5. *Holdings.*—The extent of the ryots' holding during the fasli, excluding lands held on temporary putta, was 33,786 acres against acres 25,446 of the previous year. The increase in the holding was chiefly due to the grant on permanent patta of a large extent of lands during the year. The cultivated area during the year was 32,403 acres or 95 per cent. of the holding against 94 per cent. of the previous fasli. The chief crops raised were cholam, ragi, cumbu, chillies, cummin seed, pulses, cotton, castor-oil seed, tobacco, garlic and onions. Paddy was also raised to a small extent.

6. *Demand.*—The net land revenue demand of the year amounted to Rupees 61,344 against Rs. 57,228 of the previous year. The increase was due to a large extent of assessed waste land granted on patta for cultivation and to increase in forest revenue under "Miscellaneous."

7. *Remission.*—Of the sum of Rs. 1,092 shown under this head, Rs. 620 relate to seasonal remission. The remainder (Rs. 472) relates to cowle remission, abatement of garden rents on account of ruined wells, and customary reduction of dry rent in favour of mahajanams and of assessments of lands covered by palmyra topes, &c. No remission on account of withering of wet crop was necessary, but remission on account of wet waste and dry cultivation on wet lands had to be granted on account of insufficient supply in certain tanks. A statement of the remission granted is enclosed.

8. *Demand, Collection and Balance.*—The current demand amounted to Rs. 61,344, of which Rs. 46,314 were collected within the year, and Rs. 13,306 since its close, leaving a balance of Rs. 1,724 or 2.75 per cent. of the demand. This balance is in course of realisation by adopting the necessary coercive steps.

9. The arrear demand at the beginning of the fasli was Rs. 26,144, of which Rs. 25,750 were collected within the fasli and Rs. 3 since its close. The remainder, Rs. 391, includes Rs. 292 being the amount due on certain pannai lands held on patta in the minor zamindar's name, which were not leased out, and also a sum of Rs. 77 due by petty pauper defaulters who cultivated lands temporarily and have left the estate villages, their whereabouts not being known. A statement recommending remission of the amount involved under these two heads is submitted.

herewith for sanction. For the remainder of the arrears, lands and moveable properties have been attached and the amount is under realization.

10. *Receipts.*—The land and miscellaneous revenue receipts during the year amounted to Rs. 71,932, which with the amount realised by the sale of certain pannai lands sanctioned by the Court of Wards, and derived from certain sundry items, raised the total receipts of the year to Rs. 75,280 against Rs. 33,249 of the previous fasli. The large increase in the receipts is due to the collection of the arrears of the last fasli (Rs. 25,750) and to increased revenue realised under certain items appertaining to the fasli under report.

11. *Charges.*—The total charges of the year amounted to Rs. 22,056 against Rs. 16,990 of the previous year. During the year, the establishment working in this division was increased and was also paid for the whole year, while in the fasli previous, it was entertained only for a portion of the year, the property having come into possession only in December 1896. There was also an expenditure of Rs. 1,350 on maramut works during the year, while there was no outlay under this head in the previous year. These two circumstances chiefly contributed to the increase in the charges of the year.

12. *Financial condition of the sub-division.*—The cash amount to the credit of this sub-division at the beginning of the fasli was Rs. 16,259, which with the receipts and charges of the year rose to Rs. 69,483, which remained to the credit of the sub-division at the close of the fasli.

13. The percentage of establishment, contingencies and Government commission to normal receipts for the year under report was 5.8 against 4.01 of the previous year. The increase in the percentage arises from increased charges under establishment and contingencies, and from more Government commission due.

14. *Maramut works.*—The budget allotment for Public Works in this sub-division was Rs. 5,100, of which Rs. 1,350 or 26.4 per cent. were spent during the year. The expenditure was Rs. 672 on repairs to irrigation works, Rs. 224 on repairs to buildings, Rs. 179 on other works, and Rs. 275 on establishment. The short expenditure was due to the great difficulty experienced in procuring suitable contractors to long retention of water in two irrigation works proposed to be repaired, and also to want of zeal on the part of the estate overseer who was placed in charge of the execution of the repairs in this sub-division and who has since fallen ill and has not returned to duty. It is hoped that by the appointment of a more zealous overseer, the allotment for the works will be fully utilised in the course of the current fasli.

15. *Law suits.*—During the year under report, three suits were filed against the estate on the Small Causes side in the District Munsif's Court at Dindigul, for recovery of water-rate charged and collected on certain dry lands irrigated with estate water. These Small Cause suits were on the contention of the estate, dismissed with liberty to the plaintiffs, to bring them on the regular side. This has been done, and the three suits filed in the year in the same court are pending. The obstruction offered by the Gandamanayakkanur Zamindar's mother and step-mothers, mansion house at Gandamanayakkanur, was complained against to the High Court and the petition is pending before the District Court at Madura to which it was transferred for enquiry and disposal. A compromise has been proposed by the ladies, who are the counter-petitioners in the case, and the matter has been submitted for orders.

16. The net cash receipts of the year, excluding the charges incurred, amounted to Rs. 53,224, which on the capital value of 8½ lakhs of rupees invested in the purchase of this landed estate, represent a return of 6.26 per cent. per annum.

17. The village accounts in this sub-division are with some necessary modifications maintained in the same forms in which they are kept in Government villages. The karnams employed in this sub-division seem to be generally a better lot than those doing work in the Ettiyapuram portion of the estate. They are inclined to obey orders and prepare and submit their accounts punctually.

Endorsement by the Collector of Tinnevely, dated 24th October 1898, Ref. on Cur. No. 346.

Submitted to the Court of Wards with the prescribed statements.

2. Sanction is requested for writing off the irrecoverable arrears of Rs. 368-10-2

3. The collections are satisfactory.

4. The statement of remissions will be separately submitted for orders.

5. The expenditure on maramut works was very poor. The manager will be requested to submit proposals for putting all works in an efficient state before the estate is handed over in December 1899.

6. The proposal to effect a compromise with the ladies of Gandamanayakkanur in regard to the buildings was submitted to the Court for orders with this office, Ref. on Cur. No. 335, dated 10th October 1898.

SIVAGIRI ESTATE.

DATED 20TH OCTOBER 1898.

Ref. on S. C. No. 304.

From the Manager, Sivagiri Estate, to the Collector of Tinnevely.

I have the honour to submit my report on the administration of the Sivagiri estate, for fasli 1307, together with the prescribed statements.

2. The estate was taken up under the management of the Court of Wards, under Government Order, No. 455-Press, dated 10th September 1896, communicated in Court's Proceedings, No. 27-Press, dated 18th September 1896. The late manager, M.R.Ry. T. S. Chengalroya Iyer Avargal, assumed charge of the estate on the 12th October 1896, and continued to be in charge up to 16th May 1898, when he left for South Arcot to join his new appointment as Huzur Sheristadar of that district, handing over charge to the estate Sheristadar. I took charge of the estate from the Sheristadar on the forenoon of the 10th July 1898.

3. *Season and Rainfall.*—The quantity of rainfall in the several months of the year is shown in the margin. The rainfall during the year is 24.68 inches.

Months.	Quantity in inches.
August 1897	1.64
September "	2.37
October "	6.68
November "	4.69
December "	0.30
January 1898	0.50
February "	6.75
March "	Nil
April "	1.65
May "	0.10
Total	24.68

There is no record in this office to compare this figure with that of the previous year, as record of rainfall has been maintained only since April 1897, that is from the time when rain-gauge was received. The season was generally favourable. The cultivation and harvest continued almost throughout the year. Outturn of crops was also good. But owing to the unfavourable character of the season elsewhere, the price of paddy rose high, the average being Rs. 8 per kotta of 126 Madras measures, as was in the last year.

4. *Number of villages.*—There are 24 villages belonging to the estate proper and 6 villages for devastanam, and 1 village for chattram, for the maintenance of 6 devastanams and 1 choultry.

5. *Tenures.*—Lands are classed as wet, pasanam, dry on wet, garden and dry. The prevailing tenure for wet lands is waram, that is, division of produce between the tenant and the proprietor. But in good many cases, this tenure during the time of the late zamindar, has been commuted into tirva tenure, or fixed money rents, at rates varying from Rs. 10 to Rs. 20, according to the nature of the lands. In the case of pasanam lands, a grain rent of 2 kottas and 5 measures (1 kotta being equal to 126 Madras measures) per seed kotta of land has been fixed in a few villages, while a money rent at Rs. 6-10-10 per seed kotta has been fixed in respect of one village, Nattampatti. The grain rent in the case of pasanam lands is converted every year

into a money rent at the market price of the grain. As regards other lands, namely, dry on wet, garden and dry, money rents have been fixed at rates varying according to classes of soil and nature of lands. Tobacco, plantain, sugarcane, betel and garden crops are special crops, which when raised, are assessed as special rates. Second crop raised on wet, pasanam, dry on wet, garden lands and dry lands aided by wells are liable to faslijasti charge.

6. *Ryots' holdings.*—The total extent of holdings in fasli 1307 in the villages belonging to the estate proper is 48,791 acres, against 49,506 acres in fasli 1306 and in devastanam and chattram villages the extent of holdings is 2,100 acres against 2,110 acres in fasli 1306. There is a decrease of 715 acres in holdings in the villages belonging to the estate proper and 10 acres in devastanam and chattram villages, when compared with the previous year. The difference in the former case is due to the omission of 1,012 acres of inam lands assigned for village services and other purposes, which were included in the holdings of fasli 1306, and to the relinquishments and assignments made in fasli 1307. The decrease in devastanam and chattram villages appears to be due to an error in the account of fasli 1306.

7. *Cultivation.*—The area under cultivation in the villages belonging to the estate proper was 41,912 acres against 45,214 acres in fasli 1306, and in the devastanam and chattram villages, the area under cultivation was 1,803 acres against 1,915 acres in fasli 1306. The area relating to fasli 1306 appears to include the area cultivated with second crop; and the decrease in the area of the year under report is due to the exclusion of such 2nd crop area from it. In the village account No. 12, and the estate consolidated account No. 12 of fasli 1306, the extent of holding under each class of lands and the area of 1st and 2nd crop cultivation with rents relating thereto and such other important items were not separately shown, and in consequence, the area cultivated with 2nd crop appears to have been included in the figure relating to fasli 1306. But in the fasli under report, columns have been provided in the accounts for the above information and the accounts more correctly maintained. Owing to the favourable character of the season during the year, an area of 6,138 acres (2,509 acres of wet and 3,629 acres of dry) was cultivated with 2nd crop in the villages belonging to the estate proper and an area of 503 acres (181 acres of wet and 322 acres of dry) was cultivated with 2nd crop in the devastanam and chattram villages. Special crops chargeable with special rates of rents were also raised during the year, and the area occupied by them are given in the margin. This area is included in the figure relating to 1st and 2nd crop cultivation given above.

		First crop.	Second crop.
		ACS.	ACS.
Estate proper ..	Wet ..	56.44	15.42
	Dry ..	151.18	105.87
Devastanam and chattram.	Wet ..	4.17	0.27
	Dry ..	2.84	..
Total ..		214.63	121.56

8. *Demand.*—Of the several classifications referred to in paragraph 5 *supra*, all lands other than dry are classed as wet for the purpose of statement No. 11-B, accompanying this report. The gross demand of the estate for fasli 1307 including the estimated value of grain rent, amounted to Rs. 1,55,938, against Rs. 1,60,161 in fasli 1306, for estate proper, and Rs. 11,810 against Rs. 11,343, for devastanam and chattram. There is a decrease of Rs. 4,226 in the gross demand of the estate proper, when compared with fasli 1306, and an increase of Rs. 467 in the gross demand of the devastanam and chattram over fasli 1306. In fasli 1306 the following items, (1) the assessment and the road-cess on pannai lands under home farm cultivation, (2) pannai lands lying waste, (3) pannai lands in the occupation of the late zamindar's relatives for their maintenance free of rent, (4) half the taram assessment on tobacco cultivation, and (5) the fish-rent of Nallamangalam village usually remitted for effecting sundry repairs of the tank in the village, in all involving a revenue of Rs. 6,633 in estate proper and Rs. 59 in devastanam and chattram, were included as gross demand and then remitted as mamul remissions. But in the year under report, the assessment and road-cess on such pannai lands, and the amount of other remissions have been deducted from the general accounts, and consequently from the gross demand,

such remissions being mamul, established either by custom or by special agreement. The amount of Rs. 26-7-1 shown as remissions in column 17 of the statement No. 11-B, against estate proper is composed of the following items:—

	RS. A. P.
1. Assessment on 2 kottas, 4 maracals and 1 measure of land included in the lands left on cowle by the late zamindar to his sister Karupayi Nachiar, on condition of her bringing the land to wet cultivation, but left waste	22 12 3
2. Assessment and road-cess on dry lands cultivated with plantain liable to a special charge at Rs. 35 per kotta	1 0 5
3. Poruppu on inam land assigned for the service of the Niraniakam dismissed from service, but on which waram was divided	2 10 5
Total	26 7 1

The amount of Rs. 1-5-2 shown as remission against devastanam and chattram, is one-half of the poruppu assessment on 5 maracals of wet land assigned as inam for the maintenance of Ayanarkoil in Koilpatti village. The remission is usual. Deducting the amount of remission mentioned above, the net demand of the estate proper amounts to Rs. 1,55,911-13-7, that is, Rs. 2,444-14-4 in excess of the net demand of fasli 1306, and that of devastanam and chattram amounts to Rs. 11,808-9-1, that is, Rs. 524-4-3 over the previous fasli. This increase over the demand of fasli 1306 is due partly to more favourable character of the season during the year under report, and partly to the increase in the miscellaneous revenue included in column 14 of the statement, particulars of which are given separately in an enclosure to the statement.

Miscellaneous under other items—Column 14.—The amount shown under this head is composed of the several items given separately in an enclosure to the statement, and the details of the items given therein explain the nature of the revenue in most cases. The few cases requiring explanation are noted below.

Compensation for damages.—This is collected on account of trees illicitly felled and removed, and of the damage caused to crops on which the estate claims waram, vattam, tharagu, search-fee, batta from Courts, demurrage and notice fee. These items have been explained in this office administration report for fasli 1306, and in this office report Ref. on Cur. No. 283, dated 28th July 1897. The collection of vattam and tharagu has been stopped from the date on which the Court's Proceedings discontinuing the same has been received.

9. *Demand, Collection and Balance—Arrears.*—From statement No. III it will be seen that the arrear demand at the beginning of fasli 1307 amounted to Rs. 96,320 for estate proper and Rs. 2,593 for devastanam and chattram, making a total of Rs. 98,913. Out of this amount, Rs. 32,777 has been collected for estate proper and Rs. 1,137 for devastanam and chattram within the fasli, leaving a balance of Rupees 63,543 for estate proper and Rs. 1,456 for devastanam and chattram at the end of the fasli. Subsequent collections up to the end of September 1898 amount to Rs. 169 for estate proper and Rs. 12 for devastanam and chattram. There is thus a balance of Rs. 63,374 for estate proper and Rs. 1,444 for devastanam and chattram amounting in all to Rs. 64,818 at the end of September 1898.

The statement noted below gives the particulars of the above arrears. The amounts mentioned in items Nos. 1 and 2 ought to have been remitted during the late zamindar's time, but somehow they have been retained in the accounts as arrears. The amount sanctioned in item 3 is that collected from pattadars and taken by village servants in lieu of their maniams, and necessary book adjustments were not carried in the accounts. Item 5 represents the amount of deposits made during the time of the late zamindar by the lessees, but it was not adjusted in the accounts towards the arrears of rent, as required by the several agreements taken from the lessees. The amount mentioned in item 6 is covered by registered bonds and recoverable by suits. Items 4 and 7 require no explanation:—

Particulars.	Fasli 1283 to 1304.			Fasli 1305.			Fasli 1306.			Total.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1. Assessment in pannai lands not adjusted ..	22,374	6	5	2,237	2	1	..	..	..	24,611	8	6
2. Arrears due by the relations of the minor zamindar ..	1,554	13	9	21	8	8	..	..	..	1,576	6	5
3. Amount due by zamin village servants to be adjusted from their maniams ..	8,315	8	6	1,636	6	6	..	..	..	9,951	15	0
4. Arrears for which properties have been distrained ..	40	4	2	..	..	..	537	8	5	577	12	7
5. Amount kept in deposit and not credited to proper heads ..	..	..	..	5	0	0	587	9	0	592	9	0
6. Amount covered by bonds ..	36	0	0	36	0	0	68	12	0	140	12	0
7. Amount for which suits have been instituted and decrees passed ..	225	13	10	4	14	0	153	5	8	384	1	6
8. Arrears under investigation ..	25,466	6	4	1,181	15	1	305	0	3	26,953	5	8
Total ..	58,043	5	0	5,122	14	4	1,652	3	4	64,818	6	8

Investigation has to be made with regard to item No. 8. The statement of irrecoverable arrears submitted with this office report. Cur. No. 2097, dated 1st December 1897, has been ordered to be revised, after investigation, in your Ref. on Cur. No. 484 of 1897, dated 10th January 1898. Statement for irrecoverable arrears for items 1 and 2 is under preparation, and will be submitted shortly. The other items are under investigation, and I shall submit statement in due course.

Current demand.—From the statement it will appear that there was a balance of Rs. 38,412 for estate proper and Rs. 1,257 for devastanam and chattam at the close of fasli 1307. Subsequent collections up to September 1898 amount to Rs. 24,472 for estate proper and Rs. 1,016 for devastanam and chattam. Thus the balance at the end of September 1898 amounts to Rs. 13,940 for estate proper and Rs. 241 for devastanam and chattam making a total of Rs. 14,181. Out of this amount, for Rs. 426 moveable properties have been attached, Rs. 573 have to be adjusted from deposits made and Rs. 578 are covered by bonds. Steps are being taken under Act VIII of 1865 to collect the remainder, namely, Rs. 12,664. The unpunctuality and indifference of tenants in the payment of their kists and the postponement of the coercive processes till pattas and muchilkas are exchanged, *i.e.*, the end of June account for such large balance.

10. *Financial condition*—Statement No. IV relates to the receipts and charges of estate proper only during the fasli. The total receipts during the fasli amounted to Rs. 1,95,805 against Rs. 1,06,522 during the previous year. There is an increase of Rs. 89,283 in the receipt over fasli 1306. The receipts and charges mentioned in statement No. IV that accompanied the administration report of fasli 1306, related to the period beginning from 12th October 1896, when the late manager took charge of the estate, and ending with 30th June 1897, there being no balance in the estate treasury prior to his assumption of charge. It is not therefore possible to compare the receipts and charges of the year under report with those of the previous year.

Sale-proceeds of grain—Enclosure I.—On account of the unfavourable character of the season elsewhere, the price of paddy rose high, the average price being Rs. 8 per kotta of 126 Madras measures. This, added with the favourable season as far as this estate is concerned, contributed largely to the increase under this item.

Amount realized by the sale of property, such as, houses, &c.—In fasli 1306, the Collector who was the jamabandi officer of the estate ordered that anadi and puduval lands in the occupation of tenants can be included in their patta without collecting any value from them, in cases in which the extent of such occupation does not exceed six measures in the case of wet lands and one chain in the case of dry lands, and that in cases in which the extent occupied exceeds the above limit, the lands may be given over on patta, on payment of the estimated value thereof. Under this order the estimated value was collected in respect of large number of cases. The amount so collected, and the value of waste lands, which, according to the custom prevailing in the zamindari, was realized from the darkhastdars, when they are assigned in patta, with full occupancy right, make up the figure under this head.

Other items—Column 9.—A separate sheet showing the details of the amount under this head is attached to the statement and the items requiring explanation have been explained in the administration report of fasli 1306, and in this office, Ref. on Cur.

No. 283, dated 25th July 1897, by my predecessor. The collection of vattam and tharagu has since been discontinued under Court of Ward's Proceedings, Mis. No. 1850, dated 30th November 1897.

Charges.—The total amount expended under all heads comes to Rs. 1,34,175 during the fasli, and deducting this amount from the cash balance and receipts of Rs. 2,23,115 shown in column 8 of the statement, there is left a surplus of Rs. 88,940, to the credit of the estate at the close of the fasli. Adding the value of grain on hand at the end of the fasli, namely, Rs. 43,808 to the above sum the total closing balance comes to Rs. 1,32,748.

Column 1 to enclosure 2—Establishment for management and contingencies.—This includes the cost of stationery articles obtained for the use of the estate during the fasli.

Column 10—Allowance to other members of the ward's family.—A monthly allowance of Rs. 150 each has been sanctioned to the ward's mother and to his paternal grandmother, in Court of Ward's Proceedings, No. 3, Press, dated 18th February 1897. The amount shown in this column represents the disbursements made to the mother only, as the grandmother did not draw her allowance within the fasli.

Column 13—Other miscellaneous disbursements.—A separate sheet showing the details of the amount entered in this column is attached to the statement, and several of the items therein described explain themselves, and those requiring explanation are explained below:—

Allowance to Pagodas.—Of the amount shown under this head Rs. 3,115-15-6 is the expenditure incurred on account of the celebration of Panguni car festival in the temple of Sri Balasubramaniasami at Sivagiri, and the remainder is the expenditure incurred on account of the performance of kattalais and pujas in the several religious institutions.

Annual ceremonies and festivals.—The amount shown under this item represents the expenses incurred on account of Dussera festival performance of puja in the late zamindar's tomb, and that of his father, Ramayana Parayanam, Sita Kalyanam, Devi Pournami puja, and the celebration of the minor's monthly and annual birthdays.

Pension and Scholarship.—The amount shown under this head represents the expenditure incurred on account of pensions paid to the late zamindar's vernacular tutor and to a peon, scholarships paid to one Krishna Iyer, a student in the Civil Engineering College, Madras, and to one Sabapathy Iyer, and Ramanuja Iyengar, students in Srivilliputtur High school and to one Dharmaraja Iyer, student in the Hindu College, Tinnevely, whose scholarship has been sanctioned in Court's Proceedings, Mis. No. 444, dated 28th April 1898. The Principals of Civil Engineering College and of the Hindu College, Tinnevely, and the Headmaster of the Hindu High school, Srivilliputtur, have reported that the conduct and the progress of these students during the year under report have been on the whole satisfactory.

Price of Court-fee stamps.—This expense has been incurred on account of applications for sale of property attached under the Rent Recovery Act, and on account of court-fee stamps purchased for civil suits.

Conveyance of melvaram paddy.—The amount under this head relates to the cost of taking the melvaram paddy from the thrashing floor to the estate granary.

Home farm cultivation and maintenance of cattle, including establishment charges.—The subjoined statement compares the receipts and expenditure of the home farm department for fasli 1307 with those of the previous year. From the statement it will be seen that the income during the year under report has increased by Rs. 3,812-10-11 over the previous year, and this is partly due to greater income derived from the lands under home farm cultivation, and partly to the value of the paddy in hand being calculated at a higher rate, considering the present market price. The total expenditure including the charge of establishment, namely, Rs. 1,100-13-0 included in column 13 of enclosure 2 of the statement amount to Rs. 8,870-10-0 against Rs. 4,103-14-10 in the previous year. The increase of Rs. 4,766-11-2 may be accounted for as follows:—

Items.	Amount for fasli 1306.	Amount for fasli 1307.	Difference.
<i>Receipts.</i>	RS. A. P.	RS. A. P.	RS. A. P.
Quantity of produce obtained in kottas			
Fasli 1306, 2270			
Fasli 1307, 2716			
1. Sale-proceeds of paddy	10,963 1 10	11,613 12 3	+ 650 10 5
2. Estimated value of paddy on hand	5,052 0 0	8,214 0 6	+ 3,162 0 6
Total ..	16,015 1 10	19,827 12 9	3,812 10 11
Half due to kudivaram ..	8,007 8 11	9,913 14 5	1,906 5 6
<i>Expenditure.</i>			
1. Cooly to farm labourers	771 9 0		- 771 9 0
2. Value of seed grain	684 4 0	1,043 14 7	+ 359 10 7
3. Conveyance of manure	9 10 8	580 7 4	+ 570 12 8
4. Expenses of cultivation such as sowing, weeding, &c. ..	1,224 5 0	3,079 5 1	+ 1,855 0 1
5. Cooly paid to cattle grazers	421 10 6	588 15 4	+ 167 4 10
6. Cooly paid to paddy measurers	44 5 0		- 44 5 0
7. Cooly paid to carpenters and blacksmiths	13 14 4	177 8 0	+ 163 9 8
8. Value of horsegram, cotton seed, &c., and maintenance of cattle ..	579 7 4	1,418 3 4	+ 838 12 0
9. Pay of farm establishment	354 13 0	1,100 13 0	+ 746 0 0
10. Purchase of cattle		881 7 4	+ 881 7 4
Total ..	4,103 14 10	8,870 10 0	4,766 11 2

Before explaining the general increase some of the items require special explanation. Item 1. Cooly to farm labourers shown separately in fasli 1306 has been merged in item 4 "expense of cultivation such as sowing, weeding, &c." Considering that the price of cotton seed was increasing during the year, 70 pothis of cotton seed was advanced for at lower rate of Rs. 4-12-0 per pothi for the consumption of faslis 1307 and 1308. Hence increase in item 8. A sum of Rs. 431-7-4 being the value of cattle purchased in fasli 1306 was spent in July 1897, and another sum of Rs. 450 for the cattle purchased for fasli 1307 was spent in May 1898. Hence the increase under item No. 10. The increase in item 9 "Pay of farm establishment" is due to the appointment of a Farm Superintendent on a monthly pay of Rs. 40 in fasli 1307. Now taking the general increase into consideration, I beg to submit that the figures of fasli 1306 represent the expenditure of 8½ months, i.e., the period commencing from 12th October 1896, when my predecessor took charge of the estate, and ending with 30th June 1897. Taking the total expenditure of the first three months of the fasli under report, namely, Rs. 2,494-12-8 as representing also the expenditure of the corresponding period of fasli 1306, the expenditure of fasli 1306 should have been Rs. 6,598-11-6. The difference between this amount and the amount shown for fasli 1307 is Rs. 2,271-14-6, and this increase is due to the special expenditure incurred on account of purchase of cattle, and to the increase in the pay of the establishment. The net profit of fasli 1307 from the home farm comes to Rs. 11,057-2-10, while that of fasli 1306 was Rs. 11,911-8-11, and the income more or less corresponds in both faslis.

Arrears of medical charges.—The amount mentioned under this head represents Rs. 1,037 paid to Dr. Van Allen, Mission doctor of Madura, and Rs. 153 paid to Krishnama Raja, pensioned Hospital Assistant, for their services to the late zamindar. The payments have been sanctioned in Court's Proceedings, Mis. No. 133, dated 26th January 1898, and Mis. No. 1732, dated 11th November 1897.

Minor's ear-boring ceremony.—This amount of Rs. 5,000 has been sanctioned in Court's Proceedings, No. 1815, dated 24th November 1897.

Balance of purchase money paid for Courtallam bungalow and garden. This is the balance of purchase money paid to Messrs. Stanes and Co., under a decree in Original Suit No. 7 of 1896, on the file of the Sub-Court, Tinnevely. The payment of the amount has been sanctioned in Court's Proceedings, No. 142, dated 4th February 1898.

Arrears of allowance to Chidambaram Iyer of Rajupalayam, arrears of photograph charge and arrears of cost of articles supplied during the late zamindar's time have been sanctioned in Court's Proceedings, Mis. No. 189, dated 23rd February 1898, and Mis. No. 1328, dated 21st August 1897.

Percentage of establishment charges and Government commission to total receipts (columns 15 of statement No. IV).—The establishment charges and Government commission, total of columns 3 and 7 of enclosure 2, amount to Rs. 20,660, and the total cash receipts as shown in column 10 of enclosure No. 1, amount to Rs. 1,95,805. Excluding the sale-proceeds of property, namely, Rs. 1,405 shown in column 11 from the above total cash receipts, the net receipts amount to Rs. 1,94,400, and the percentage of establishment charges and Government commission to this amount is calculated to be 10.62.

11. *Public Works—Enclosure A to statement No. IV.*—The amount of allotment for public works was Rs. 18,400 including establishment for the year under report. Of this amount, Rs. 8,623 was spent within the year, and Rs. 5,105 in the month of July 1898 on account of the works completed before the end of the year. The particulars of the amount spent in July 1898, on account of the work done before the close of the fasli, and the percentage of expenditure to total allotment, have been entered separately in red ink in the statement. Deducting the expenditure thus incurred from the total allotment a sum of Rs. 4,672 is left unspent. Repairs to certain tanks, estimates for which have been sanctioned, could not be carried out within the fasli on account of water in them and of the standing crops depending upon it. The late receipt of the levelling instrument also partly accounts for the balance.

12. *Enclosure B to statement No. IV.*—This shows the demand, collection and balance of Government dues during the fasli, and the balance shown in column 6 of the statement against each item has since been paid.

No. V-A—Debts due to the Estate.—The amount in column 3 against estate proper is the principal and interest shown as due at the end of fasli 1306, less Rs. 130, and the amount in column 6 is the interest at 6 per cent. calculated on the amount shown in column 3. The amount has been invested in the firms of N. P. Arunachella Chettiar and L. R. Raman Chettiar of Tinnevely, with whom accounts have not yet been settled. I shall settle the accounts with them and report about it shortly. The amount shown in column 3 against devastanam and chattram is that due by the estate proper, and the repayment of the same was sanctioned in Court's Proceedings, Mis. No. 670, dated 2nd July 1898, and the decrease of Rs. 130 between last year's statement and this year is the result of the actual verification of the accounts. The amount has also been adjusted from the funds of Sivagiri estate proper to devastanam and chattram on 25th July 1898, and the fact communicated to this office in Treasury Deputy Collector's letter, Ref. A. on Cur. No. 267 of the same date.

13. *No. V-B—Debts due by the Estate.*—The amount in column 3 against estate proper represents the amount of Rs. 8,126 due to devastanam and chattram and adjusted under Court's Proceedings, Mis. No. 670, dated 2nd July 1898; the amount due to N. P. R. M. V. Arunachellam Chetti of Tinnevely with interest at 6 per cent. calculated thereon and the amount due to one Alagiri Naik of Athipatti in Madura district. The discharge of the debt due to N. P. R. M. V. Arunachellam Chettiar has been delayed pending settlement accounts with him. In the case of debt due to Alagiri Naik, the man claims a larger amount, and investigation with regard to it has not been completed. I shall report about it in due course.

14. *No. VI, Educational Progress of the Minor.*—The guardian himself is the tutor to the minor zamindar, and he reports that the progress of the minor is fairly improving and that his behaviour has been good.

15. *Statement No. VII—Financial Condition of Devastanam and Chattram.*—The statement shows the demand, collection and balance as also the financial condition of devastanam and chattram during the year under report. Subsequent collections up to the end of September 1898 and the balance are shown in statement No. III and explanation for the balance has been given in paragraph 9.

16. *Suits.*—It has been reported in the administration report for fasli 1306, paragraph 17, that at the time when the estate was taken under management, there were pending one summary suit, in the District Munsiff's Court of Srivilliputtur for setting

aside a sale of land, four summary suits in the Head-quarters Deputy Collector's Court for setting aside attachment of land for the realization of arrears of rent, one original suit in the Tinnevely Sub-Court, and one suit in the High Court of Judicature at Madras, and that except the suits in the Tinnevely and the High Court, which were disposed of against the estate, the other suits were decided in favour of the estate. It was also reported that one summary suit instituted by a tenant against the estate, for setting aside an attachment of land made for the realization of arrears of rent and six suits instituted on behalf of the estate, in the District Munsiff's Court of Srivilliputtur for the recovery of arrears of rent due for fasli 1303, all after the estate was taken up under management were also decided in favour of the estate. In the year under report, one summary suit was instituted in the Head-quarters Deputy Collector's Court, Tinnevely, by a tenant against the estate, for setting aside the attachment of moveable property made for the realization of arrear of rent, and 31 suits were instituted on behalf of the estate, for the arrears of rent due by the tenants for fasli 1304, in the District Munsiff's Court of Srivilliputtur. The summary suit instituted by the tenant against the estate was decided in favour of the estate within the close of the fasli. Of the 31 suits instituted on behalf of the estate 30 have since been decided in favour of estate, and one is pending. Besides the above, one suit has been instituted by Government against the estate, in the Sub-Court of Tinnevely (Original Suit No. 27 of 1898) regarding the diversion of water in Rasingaperi Talayanaiyar. The suit has been posted to the 1st November 1898 for filing written statement.

17. *Inam alienations.*—Investigations regarding the alienations subsequent to Inam Settlement are being made and the matter will be reported soon.

18. *Investment in productive improvement of the surplus balance.*—The balance at the close of the fasli, to the credit of estate proper as per column 11 of statement No. IV amounts to Rs. 88,940-3-0, including the amount with the manager on account of the permanent advance of the maramut and home farm departments and of office contingencies which amount to Rs. 1,600, and the balance with the Court of Wards, namely, Rs. 131. The zamindar of Aundaiapuram has offered to sell Panayur mitta which belongs to him and which adjoins Sivagiri for Rs. 57,000. It is proposed to purchase this mitta for the above sum on behalf of the estate, and arrangements are being made for the purpose. The matter has been reported for orders in my letter S. C. No. 354 of 1898, dated 17th instant, requesting also at the same time to send the connected records now in the Collector's office. The investment of the remaining amount and the surplus accrued since has to be considered later on, after the completion of the survey of the estate, which has now been commenced.

As regards the balance of Rs. 3,599-5-11 to the credit of devastanam and chattram at the end of the fasli, and the subsequent sum adjusted, i.e., Rs. 8,126-5-8, in all Rs. 11,725-11-7, improvement and repairs are to be made in the buildings in the temple and proposals will be submitted.

19. *Advances to Tenants.*—The waram wet lands in Tenmalai village were left waste up to December 1897. A notice was then issued to the tenants that they would be charged sarasari if they left their lands waste. Thereupon the tenants applied for advances of paddy for seed and for other expenses of cultivation. On enquiry it was found that they really required help and accordingly 108 kottas of paddy were advanced to 117 individuals on condition that the same should be repaid during the time of harvest along with melwaram, with one-eighth of the quantity advanced as interest. The paddy advanced was one year old and well dried, and considering that the kind of paddy which would be repaid would be new and not dried, and therefore liable to wastage, the interest could not be said as excessive. The matter was reported in this office letter, Ref. on P. C. No. 686 of 1897, dated 28th February 1898, and the Court of Wards has sanctioned the same in Court's Proceedings, Mis. No. 283, dated 12th March 1898. Of the quantity advanced, 91 kottas, 5 maracals and 2 measures with interest of 11 kottas and $5\frac{1}{4}$ measures have been collected within the fasli and 9 kottas, 18 maracals and 3 measures with interest of 1 kotta, 11 maracals and $6\frac{1}{2}$ measures have been collected up to 30th September 1898. There remains a balance of 6 kottas, 18 maracals and 3 measures in principal and 19 maracals and $\frac{1}{4}$ measure in interest yet to be collected from four individuals. This will be collected during the harvest of the current fasli.

20. *General Remarks.*—The survey of the estate was sanctioned in Government Order, No. 106, dated 19th February 1898, communicated with Court's Proceedings, Mis. No. 241, dated 5th March 1898, and the same is now in progress. A survey school has been opened in Sivagiri from the 10th of this month, in which the estate karnams and Revenue Inspectors are undergoing training. The Survey Deputy Collector came on the 8th and remained till the 13th and made arrangements for the progress of the work. During the survey the two big (Sivagiri and Tenmalai) villages which require to be split, will be split and the village establishment is proposed to be re-organized, according to the Madras Proprietary Estates Village Service Act. There is a good forest in this estate which requires a competent ranger and a set of rules for its working. The revenue derived from the forest at present is low, but with a competent ranger and a set of rules for its working, it is hoped that the revenue will rise very considerably. The District Forest-officer was in Sivagiri for two days in July last, inspected the hills, and submitted proposals to the conservancy of the hills, which should be carried out on the arrival of a trained ranger, for which application has been made. The District Forest-officer also proposed the survey of the hills, before working the forest rules, and the Deputy Collector in charge of the Survey Party No. IV has been addressed by the Collector to take the survey of the hills and the matter is under correspondence.

21. In conclusion, I regret the delay in the submission of this report earlier, and the cause of the delay has already been explained in my report, Ref. on S. C. No. 304 of 1898, 13th instant.

Endorsement by the Collector of Tinnevely, dated 7th November 1898, Ref. A on Cur. No. 310.

Submitted to the Court of Wards with the prescribed statements.

2. *Paragraph 5, Tenures.*—In this estate, there appears to be a practice to charge for second crop raised on dry lands with the aid of the wells sunk after 1865 by the tenants at their own expense. This practice is confined to the rural tracts, and does not prevail in cusbah. The charge is clearly illegal (*vide* Indian Law Reports XXI, Madras, page 136). I shall submit my recommendation in regard to this charge, on receipt of the manager's report under paragraph 4, Standing Order No. 221.

3. *Paragraph 8—Illegal cesses, such as, vattam, &c.*—The levy of illegal cesses, such as, vattam, tharagu, &c., has been given up under the authority of Court's Proceedings, Mis. No. 1850, dated 30th November 1897.

4. *Paragraph 9—Demand, Collection and Balance.*—The manager has been requested to give his special and early attention to the investigation of old arrears. I conducted the jamabandi of the estate for fasli 1307 and issued necessary instructions in regard to the arrears relating to fasli 1304, which might have become time-barred if steps were not taken for their recovery before the end of June 1898 in all possible cases. Suits were accordingly instituted in all cases in which arrears were actually recoverable.

5. *Suits.*—The statement of suits * has not been received from the manager and will be transmitted on receipt. The defence of Original Suit No. 7 of 1896 instituted by Messrs. Stanes and Co. in the Sub-Court, Tinnevely, was sanctioned in Court's Proceedings, Mis. No. 1259, dated 10th August 1897, and the adverse disposal of the suit was reported in my letter disposed of in Court's Proceedings, No. 142, dated 4th February 1898.

The unfavourable disposal by the High Court of Appeal Suit No. 191 of 1895 *in re* water-dispute between Government Pulankulam and the Zamin Pudukolam was communicated to the Collector in Court's Proceedings, Mis. No. 1762, dated 16th November 1897. Original Suit No. 27 of 1898 on the file of the Sub-Court, Tinnevely, instituted by Government against the estate, is the suit referred to in the correspondence ending with Court's Proceedings, Mis. No. 1228, dated 27th October 1898.

6. *Paragraph 10.*—It has been usual in the estate to include in the patta of tenants, small extents of land in excess of the extent in their holdings, and to collect value where the extents are large. These were cases of either excess by measurement or encroachment on adjoining cultivable waste. The manager was directed at the jamabandi to submit a list of cases in which value was ordered to be collected in view to the Court's formal sanction being obtained. The statement has not been submitted. The manager has now been requested to submit it without delay.

7. *Paragraph 11.*—The expenditure on maramut was not satisfactory. A larger allotment has been sanctioned in the current year, and it is hoped that it will be fully utilized.

8. *Paragraph 17—Alienations.*—When I conducted the jamabandi of the estate particulars regarding alienations subsequent to the permanent settlement were ascertained from the karnams and recorded in the jamabandi notes. This will considerably lighten the work of the manager in completing the inquiry into such cases, and he has been directed to complete the enquiry without delay.

9. *Paragraph 18—Investment of surplus funds.*—A proposal for the purchase of the Panayur mitta for the estate of Sivagiri for Rs. 60,000 was submitted to the Court of Wards but the Court declined to sanction the proposal as it involved reduction of the contract rate of interest on the loan advanced to the mittadar from the funds of the Talavankottai estate, to bring the liabilities of the mittadar within the price offered for the mitta. The mittadar now represents that he has reduced his liabilities on the mitta, and has re-opened negotiations with the manager for the sale of the mitta. The manager's report is awaited. If the proposal should fail, I shall recommend the investment in Government promissory notes of such portion of the funds as may be conveniently converted into Government promissory-notes and shall also consider about the utilization of the balance.

10. *Paragraph 20—General remarks.*—In addition to the survey of the estate lands, which is now proceeding, it is also proposed to survey the estate forests, to render the working of the forests easier. I am now gathering materials and shall submit my proposals in due course.

11. The delay in the submission of the report by the manager is due to the fact that the karnam of the village of Sivagiri which has a beriz of nearly Rs. 55,000, completed his account No. 12 very late. In the survey it is proposed to sub-divide this village, which is at present unmanageable, into four separate karnams' charges.

SIVASAMUDRAM ESTATE.

DATED 14TH SEPTEMBER 1898.

Dis. No. 282-Est.

From M.R.Ry. V. CHAPPAN MENON Avargal, B.A., Deputy Collector, Kollegal Division, to the Collector and Agent to the Court of Wards, Coimbatore.

I have the honour to submit my report on the administration of the Sivasamudram estate in the Kollegal taluk for fasli 1307. The prescribed statements accompany.

2. The estate was taken under the management of the Court of Wards on the 11th January 1897 in pursuance of Government Order, Mis. No. 5273, dated 19th December 1896.

3. There are eleven villages in the Sivasamudram estate, three lying in the British territory and the rest in the Mysore Province. The British villages alone are now under the management of the Court of Wards. The question of the transfer of the other villages is still under correspondence.

4. *Season.*—The season on the whole was favourable, although the crops on some of the wet lands in the Sattegal village were damaged owing to the high floods in the Cauvery river.

5. *Holdings.*—The aggregate area of holdings in the three British villages during the year was 4,931 acres as against 4,971 in the last year. The decrease is due to the transfer to assessed waste of 40 acres bought in by the estates at sales held for arrears of rent. The estate was recently surveyed by the Madras Revenue Survey Department. But the survey figures have not yet been furnished.

6. *Demand.*—The settled demand for fasli 1307 amounts to Rs. 19,947, of which Rs. 15,055 is in cash and the balance in grain. The details of the demand are noted in the margin. The increase over the last year's demand is chiefly due to the inclusion of the grain demand in the year under report.

7. *Demand, Collection and Balance.*—Statement No. III appended to the report shows the demand, collection and balance of the estate during the year under review. The total demand of money rents including the arrears amounted to Rs. 23,253, of which Rs. 17,573 were collected before the close of the fasli and Rs. 5,133 remitted in accordance with the Proceedings of the Court of Wards, Mis. No. 94, dated 27th January 1898, leaving a balance of Rs. 164 under arrears and

Rs. 383 under current. Deducting subsequent collections and remissions, as also the amounts since recommended to be written off, the net recoverable balance at present is only Rs. 173, which is below one per cent. of the total demand. The necessary steps have been taken for the recovery of this balance.

The total value of the grain demand for the year including the arrears was Rs. 5,239, of which grain to the value of Rs. 5,014 was collected, leaving a balance of Rs. 225 at the close of the year. Of this amount, grain worth Rs. 195-12-0 has been recommended to be written off in this office letter, dated 8th September 1898, R.O.C. No. 468-Est., and Rs. 18 has since been collected, and this leaves a recoverable balance of Rs. 11 outstanding on this date.

Particulars.	Amount.
	RS. A. P.
1. Land revenue	9,074 0 0
2. Fishery rent	83 12 0
3. Ferry rent	2 14 0
4. Padugai rent	275 0 0
5. Interest on land revenue arrears	31 2 3
6. Value of receipt forms	7 4 0
7. Sale-proceeds of cocoanuts and limes	9 4 0
8. Jodi or quit-rent	22 0 0
9. Land-cess	585 0 0
10. Water-rate	219 0 0
11. Forest	3,442 0 0
12. Toll	1,105 0 0
13. Tree-tax and sivoijama	66 9 5
14. Sale-proceeds of manure	65 14 0
15. Value of stamp refunded by the District Court	66 6 0
Total	15,055 1 8
16. Value of grain rent	4,892 5 4
Total	19,947 7 0

8. *Financial condition of the Estate—Statement No. IV.*—The aggregate cash receipts during the year amounted to Rs. 22,180 which, coupled with the opening balance amounting to Rs. 9,468, raised the income of the year to Rs. 31,648. The charges during the year were Rs. 19,359, leaving at its close a balance of Rs. 12,109 exclusive of the value of the grain on hand, viz., Rs. 750.

9. *Surplus Balance.*—The estate has a balance of Rs. 12,859 (inclusive of the value of grain on hand). This amount is required for the ordinary expenses of the estate and for repairs to the bridges at Sivasamudram and to the irrigation works at Sattegal, and no portion thereof can be spared for investment.

10. *Advances to Tenants.*—No advances were made under this head during the year under report.

11. *Establishment Charges and Government Commission.*—The percentage of charges under this head to normal revenue was 17.6. This excessive ratio was due to the payment of arrears of Government commission due for fasli 1306 and to the purchase of furniture, &c., required for the estate.

12. *Public Works.*—The amount spent on public works is Rs. 1,811 as compared with an allotment of Rs. 10,892. The reason for the low percentage of expenditure is due to the following causes:—

(1) A sum of Rs. 5,000 had been provided for repairs to Sivasamudram bridges. Of this amount Rs. 3,263 were expended by the Public Works Department, but the expenditure was not adjusted by that department before the end of the fasli, and this accounts for the decrease of nearly one-half of the total allotment.

(2) For repairing the buildings at Sivasamudram, a large provision had been made in the estate budget. But the works were not carried out, because funds were urgently required to carry on the survey work of the estate which was considered very important in the interests of the estate management.

13. The works executed during the year are detailed below:—

	RS.	A.	P.
(1) Construction of a combined village chavadi and Forest office at Sattegal	990	0	0
(2) Construction of a kitchen to the travellers' bungalow at Sivasamudram	158	13	6
(3) Construction of a latrine to the travellers' bungalow at Sivasamudram	101	5	1
(4) Repair of the toll-shed	108	6	8
(5) Repair of the Hallikerai tank	296	1	10
(6) Do. of Mullive tank and Sattegal channel	95	0	11
(7) Repairing the road to the Jaghirdar's bungalow and the Cauvery falls, &c.	61	3	4
Total	1,810	15	4

Item No. (1), which is the most important of the above works, was sanctioned by the Court of Wards in its Proceedings, Mis. No. 1930, dated 14th December 1897. The estimate of Rs. 950 was slightly exceeded by Rs. 40 or by less than 5 per cent. of the sanctioned estimate. But this was unavoidable. During the construction of the building, a portion of the mud wall fell owing to heavy rains, and this had to be replaced by a wall built of brick in mud. This increased the cost of the building; but it was, to some extent, compensated for by the use of some materials taken from the estate as provided for in the estimate. The work having been done departmentally under the supervision of the Manager and the jaghire officials, the profits, which would otherwise have gone to contractors, were saved, and it is therefore a matter of satisfaction that a fine building was erected for a minimum cost.

I regret that it was not possible to carry out more works on the estate, because (1) contractors could not be found to take them up for the rates entered in the estimates, and (2) the Manager was occupied with other important duties which hardly left sufficient time to be devoted to Public Works. Steps are, however, being taken to carry out as many works as possible during the current year.

14. *Temples and other buildings at Sivasamudram.*—Many of these buildings stand in need of repairs; but they cannot be undertaken for want of funds. It is hoped that the revenues of the endowment villages now in the hands of the Mysore Government will be shortly available for this purpose.

15. *Debts due to the Estate.*—Statement No. V-A shows the debts due to the estate during the year under report. It includes the amounts advanced to certain estate servants before the estate came under the management of the Court of Wards. The total amount due to the estate during the year was Rs. 6,174, of which Rs. 354 were recovered, leaving a balance of Rs. 5,820 as detailed in the margin. A sum of Rs. 750 has since been collected, but the balance is still heavy and steps are being taken to collect as much of it as is recoverable. The matter is engaging attention.

16. *Debts due by the Estate.*—There are no debts due by the estate.

17. *Education of the Ward.*—Statement No. VI appended to the report shows the educational progress of the ward. The progress made by the minor is reported to be satisfactory. The following is the report kindly furnished by the ward's private tutor Mr. A. E. Adolphus of the Maharaja's College, Mysore:—

As already remarked in statement made last year, the Jaghirdar had made such progress in English and Arithmetic under his private tutor that in February 1897 he was quite fit for Form I. On account of his very great deficiency, however, in Kannada (Canarese), the Headmaster thought it best to put him into standard IV.

At the beginning of November 1897, my Hindu assistant tutor having left on his entertainment in Government service, I was fortunate enough to secure the services of Mr. M. C. Nanjundiah, B.A., a man not only far more highly qualified than his predecessor, but also a most conscientious and intelligent worker. The great improvement in the Jaghirdar's Kannada and History and Geography (taught in Kannada) results are directly due to Mr. Nanjundiah.

Since January last, the Jaghirdar has been in a class where he has had to work hard to keep up with others. His examination results for April 1898 place him fifth out of a class of 36. Considering that the Jaghirdar is a little below the average student, this must be regarded as very satisfactory. His handwriting has been declared to be fair by the Headmaster of the school he attends. In my opinion it is less than fair. This is due to the fact that copies (English and Kannada) are written at home, and the demands of other subjects on the boy's time prevents his attaining to that proficiency in handwriting which is desirable. His behaviour is irreproachable.

The question of sending the minor to Madras for tuition appears to be still under correspondence.

18. *Religious and Charitable Institutions.*—The villages of Poorigal and Kaglipuram set apart for the maintenance of these institutions are still under the management of the Mysore authorities. The funds required for expenditure on these institutions are met from the ordinary revenues of the jaghire villages. Ever since these villages were mortgaged to Mysore Government, the expenses have been met from the jaghire funds, and they amounted to Rs. 23,175 up to the end of 1896-97. The question of recouping these expenses requires consideration.

19. *Suits.*—A list of suits concerning the estate is appended. Most of them were of an unimportant character; but the following deserve mention:—

(1) *Appeal Suit No. 71 of 1896 on the file of the District Court, Coimbatore.*—This was a suit relating to certain karnam inam lands in Sattegal village. The District Court's decision is adverse to the estate, and it has to be decided whether, any, and what, further action is necessary (*vide* correspondence ending with Collector's letter, dated 8th May 1897, R.O.C. No. 200-O., Rev. of 1897).

(2) *Second Appeal No. 58 of 1897 on the file of the High Court.*—This appeal has resulted in favour of the estate (*vide* Court of Wards' Proceedings, Mis. No. 1866, dated 3rd December 1897).

(3) *Appeal Suit No. 265 of 1895 on the file of the District Court of Coimbatore.*—The District Judge's decision which is unfavourable to the estate has been accepted by the Court of Wards (*vide* Proceedings, Mis. No. 749, dated 19th July 1898).

(4) *Appeal Suit No. 8 of 1898 on the file of the District Court, Coimbatore.*—This decision is favourable to the estate.

(5) *Original Suit No. 158 of 1897 on the file of the District Munsif's Court, Kollegal.*—This suit has been withdrawn under the orders of the Collector contained in his Dis. No. 1456-Rev., dated 18th May 1898.

20. *Estate Tenants.*—The condition of tenants in the estate villages does not differ from that of the tenants in Government villages.

21. *Alienations.*—The Manager has not yet furnished the statement of alienations called for from him. He has been directed to expedite it and, on its receipt, it will be submitted. It does not, however, appear that there are any alienations of lands or land revenue other than those specified below:—

(a) *Samardhana Remission Rs. 36.*—This is a remission granted by the late Jaghirdar for feasting the Brahmins at Sivasamudram on a certain occasion every year. It formed the subject of a suit in the Deputy Collector's Court (S.S. No. 26 of 1896) and in the District Court, Coimbatore (Appeal Suit No. 8 of 1898) and has been fully dealt with in the correspondence disposed of in the Court of Wards' Proceedings, Mis. No. 866, dated 11th August 1898.

(b) *Panchama Hissa Remission, Rs. 23-5-11.*—*Vide* correspondence ending with the Court of Wards' Proceedings last quoted wherein the matter is fully discussed.

(c) *Ashtam Hissa Remission, Rs. 5-2-7.*—*Vide* the last-quoted correspondence.

22. *General Remarks.*—The jewels belonging to the temples at Sivasamudram are in the possession of the minor's mother at Mysore. They are required for use on festival occasions, and it is desirable to get them and secure the same in the Taluk treasury at Kollegal. An application for recovering the accounts and the property from the late Manager Ramasami Aiyar under the provisions of the Guardians' and Wards' Act VIII of 1890 has also been decided on.

Dis. No. 2917-Rev.

Submitted to the Court of Wards with the prescribed statements.

2. *Cultivation.*—The decrease in the extent of actual cultivation during the fasli cannot, the Deputy Collector says, be accounted for (*vide* statement No. II-A). Steps will be taken to institute enquiries to ascertain the causes that led to this decrease.

3. *Remissions.*—The amount granted as remissions during the fasli was Rupees 175-4-9, which was sanctioned by the Court of Wards in its Proceedings, Mis. No. 866, dated 11th August 1898. A portion of the amount was granted as customary remissions and the rest as tirvakammi in some cases and in others as remissions on account of the damage done by the flood in the Cauvery.

4. *Financial condition of the Estate.*—There is an improvement in the fasli in the financial condition of the estate. There is an increase of revenue under almost all the heads. The opening balance at the beginning of the fasli should be Rs. 10,243 as per statement No. IV of the previous fasli and not Rs. 9,468 as entered in statement No. IV now submitted. The Deputy Collector will be called upon to explain the discrepancy.

5. *Surplus balance.*—The question of investing the surplus funds of the estate has to be postponed till the repairs to the bridges and the irrigation works in the jaghire are executed and till the revenues of the temple endowment villages are made over to the Court by the Mysore Government; when that is done, the advances from the estate funds for temple expenses will be recouped. I shall address the Court soon regarding the further repairs to the bridges.

6. *Education of the Minor.*—As reported in this office letter, R.O.C. No. 3 (a b)-C.W. of 1897, dated 2nd July 1898, the Resident informed me that the Mysore Darbar have made arrangements for the education of the minor in Mysore territory and that if these were found by him to be fairly satisfactory, he would not urge upon the Darbar the necessity or even the desirability of sending the minor to Newington. Nor can we insist on this, seeing he is domiciled in Mysore.

7. *Religious and Charitable Endowments.*—The villages of Poorigal and Kaglipuram are still under the management of the Mysore Darbar. The ward's mother expressed her willingness in February last to surrender the endowment villages to the control of the Court of Wards. This was communicated to the Resident in view to obtaining the decision of the Mysore Darbar on the subject. As reported in this office letter to the Court, R.O.C. No. 3 (a c)-C.W. of 1897, dated 2nd August 1898, no information was received from the Resident. He has proposed to address Government in the matter, as well as on the subject of management of the other inam villages in the Mysore Province belonging to the Jaghirdar. He has informally told me that the Mysore Government will not consent to hand over the management to us, but will pay us the revenue of the temple endowment villages. The whole question will be discussed with Government by him, if it has not already been done.

8. An application under sections 41 and 45 of the Guardians' and Wards' Act, 1890, has been filed in the District Court, Coimbatore, to compel Ramasami Aiyar, late Manager of the estate, to produce all the estate accounts that are in his custody. The case is still pending.

9. *Suits—Appeal Suit No. 71 of 1896.*—It was already decided by the Court of Wards in Court's Proceedings, Mis. No. 462, dated 21st March 1897, that no appeal lay to the High Court.

Original Suit No. 158 of 1897.—This suit was instituted by the Manager in the Court of the District Munsif of Kollegal without sanction of either the Collector or of the Court of Wards. The suit was for the possession of karnam lands in Sattegal. It was already decided by the District Court in Appeal Suit No. 71 of 1896 that the Jaghirdar had no right to resume the inam land, the reversionary right to which belonged to Government and that he had therefore no right to sue for the possession of the land. As Original Suit No. 158 of 1897 did not materially differ from Appeal Suit No. 71 of 1896, the Manager was ordered to withdraw the suit.

Appeal Suit No. 265 of 1895.—This was an important suit in which the Jaghirdar laid claim to the amount of jodi on certain minor inams in the jaghire villages. The District Judge held that the amount of jodi was not made over to the Jaghirdar when the villages were granted to him in 1828 and that the Jaghirdar had no claim to the jodi. No second appeal was considered necessary (*vide* Court's Proceedings, Mis. No. 749, dated 19th July 1898).

24th September 1898.

(Signed) J. G. WOOD,
for Ag. Collector and Agent.

SHULAGIRI ESTATE.

DATED 29TH SEPTEMBER 1898.

No. 99.

From R. B. CLEGG, Esq., Acting Collector of Salem, to the Secretary to the Court of Wards, Madras.

I have the honour to submit my report on the administration of the Shulagiri estate for fasli 1307, together with the prescribed statements.

2. *Statement No. I.*—The age of the ward on the 30th June 1898 was 16 years 3 months and 13 days, and the estate will continue to be under management for about five years more.

3. *Season.*—There was no rainfall in the early part of the fasli, and the early sowing of gingelly and cumbu was therefore retarded. They consequently yielded but a poor outturn. The abundant rains that fell subsequent to August 1897 helped the ragi crops well, and their yield was fair throughout the estate. The late crops, viz., horsegram, bengalgram and coriander, suffered much for want of rain in the latter part of November and the whole of December 1897, and their yield was poor. The total rainfall, however, during the fasli was 38 inches against 23 inches in fasli 1306. A large number of tanks received a fair supply of water, and the yield of wet crops under them was fair. On the whole, the season may be considered as a favourable one.

4. *Statement No. II-A—Holdings.*—The total area of holdings in ryotwar villages was 10,146 acres against 9,947 acres in fasli 1306. The increase was due to fresh assignments on account of the favourable season.

Cultivation.—The extent of actual cultivation was 8,366 acres or 82.4 per cent. of holdings, against 8,079 acres or 81.2 in fasli 1306. The increased cultivation was also due to a favourable season.

5. *Statement No. II-B.*—The gross demand of the year amounted to Rs. 24,596, of which Rs. 1,027 were remitted, leaving a net demand of Rs. 23,569 against a net demand of Rs. 23,316 in fasli 1306 as shown below :—

Item.		Fasli 1306.	Fasli 1307.
		RS.	RS.
Gross demand	...	24,377	24,596
Remissions	...	1,061	1,027
Net demand	...	23,316	23,569

The increase of Rs. 253 in the net demand is due to fresh assignments. A separate statement is submitted comparing the net demand of fasli 1307 with that of fasli 1306. The decrease of Rs. 34 in the amount of remissions granted is explained below :—

	RS.
Amount charged in fasli 1307 as per conditions of the original grant,	
out of the amount remitted in fasli 1306	83
Deduct remissions granted afresh during the year	49
Net decrease	34

The remissions granted afresh are as follows :—

Rupees 33.—This is the difference between the paimaish assessment of certain home-farm wet lands under the Dorai tank and the low rent for which they had to be assigned on fresh lease during the year owing to scanty supply of water to the tank.

Rupees 4.—In this case, the wet lands are on a high level and can be irrigated only when the Ballatty tank is full. The original grant provides that the reduced rent only should be collected, should the tank receive a short supply which was the case in this year.

Rupees 12.—This is the difference between the wet and dry assessment of certain lands in Athimugam village assigned under Court's Proceedings, No. 16, dated 5th January 1898.

6. *Statement No. III—Demand, Collection and Balance—Arrears.*—Out of the total demand of Rs. 1,816, Rs. 1,664 were collected during the fasli, leaving an outstanding balance of Rs. 152. This sum is due from the late lessee of Mailappalli village recoverable by annual instalments of Rs. 21-12-4 which are being regularly paid.

Current.—The total demand was Rs. 23,569, out of which Rs. 22,560 were collected during the fasli, leaving a balance of Rs. 1,009 at its close. Deducting the subsequent collection of Rs. 359, the balance is Rs. 650 which is covered by processes issued under Act VIII of 1865.

7. *Financial condition of the estate.*—The cash balance at the beginning of the fasli to the credit of the estate was Rs. 9,517. Adding to it, the receipts of the fasli, viz., Rs. 25,286, the total cash assets of the estate amounted to Rs. 34,803. Deducting therefrom the total charges of Rs. 27,520, the cash balance to the credit of the estate at the end of fasli 1307 was Rs. 7,283, including the balance of Rs. 2,048 with the Court of Wards. The total charges of fasli 1307 and those of fasli 1306 are compared in a separate statement herewith submitted.

8. *Utilization of surplus balance.*—The marriage of the ward has since been celebrated on the 25th July last at a cost of Rs. 6,000, and the available surplus up to date has been spent on the marriage and a loan of Rs. 1,500, raised from the Salem Thanopakara Nidhi for the expenses of the said marriage, has to be repaid from the surplus of the current year.

9. *Percentage of establishment charges and Government commission to normal receipts.*—This percentage is 19.6 when the guardian's pay is included in the establishment charges, but it is only 14.4 when the guardian's pay is not included. The percentage of the previous year was only 14.6, which was struck without taking the guardian's pay into consideration. The small decrease of 0.2 needs no explanation.

10. *Public Works.*—The sanctioned allotment was Rs. 4,296, and this was reduced to Rs. 4,248 as per estimates sanctioned. Out of the latter sum, Rs. 3,355 were spent during the fasli, leaving a balance of Rs. 893. The short expenditure is explained below :—

Name of work.	Sanctioned allotment.	Amount spent.	Unspent balance.	Explanation for short expenditure.
	RS.	RS.	RS.	
1. Sinking a step well in cocoanut garden at Shulagiri.	609	215	394	Owing to presence of water in the well, which it was not possible to bale out, the revetment work was begun very late in the fasli and hence the short expenditure.
2. Repairs to the Poligar's house	500	343	157	Due to the difficulty in obtaining workmen in the locality.
3. Repairs to the front hall of the Poligar's house.	50	..	50	The building, which was in the possession of the Rani, was not vacated by her for being repaired.
4. Samanapalli tank	560	268	292	A reliable contractor was secured about the close of the fasli, and he was not able to complete the work within the fasli.
Total ..	1,719	826	893	

11. *Debts due to the estate.*—A sum of Rs. 40, being the balance of advances made to the tenants who newly settled in the village last year (*vide* Court's Proceedings, No. 27, dated 6th January 1897), was repaid during the fasli.

12. *Debts due by the estate.*—The balance of debt due by the estate on the 30th June 1897 was Rs. 7,145, which with the interest of Rs. 357 that accrued during the fasli amounted to Rs. 7,502. Out of this sum, Rs. 3,500 were paid during the fasli, leaving an outstanding balance of Rs. 4,002 at the close of the fasli. This can be cleared by the end of fasli 1309.

13. *Education of the ward.*—The ward is at Newington under the guardianship of Mr. C. Morrison.

14. *Suits.*—There were no suits filed by or against the estate during the fasli. But the expenditure of Rs. 14 incurred under law charges was on account of the following items :—

	RS.
(1) Special fee paid to the Government Pleader for opinion in Narasapuram lease (<i>vide</i> Court's Proceedings, No. 822, dated 21st May 1897)	10
(2) Copy of referred charge sheet in a forest case	4
Total	14

15. *Religious and charitable institutions*—Nil.

16. *Inam alienations.*—All cases have been already disposed of.

17. *Advance to tenants.*—Seed-grains of the value of Rs. 43 were purchased and advanced to certain tenants under the sanction accorded in Court's Proceedings, No. 58, dated 15th January 1898. The quantity of seed-grains is recoverable in kind from the outturn harvested, and the manager has since reported that it has been duly recovered from the tenants.

18. *General Remarks.*—The three reserved forests are under three guards. The expense incurred on the recent marriage of the ward has placed the estate in a less satisfactory financial position.

Erd. A. Rungasawmy Aiyangar.

ROYAKOTA ESTATE.

DATED 28TH SEPTEMBER 1898.

No. 87.

From R. B. CLEGG, Esq., Acting Collector of Salem, to the Secretary to the Court of Wards, Madras.

I have the honour to submit the administration report of the Royakota estate for fasli 1307 with the prescribed statements I to VIII.

2. Statement No. I shows the age, &c., of the wards and the period during which the estate has been under the management of the Court of Wards. The age of the eldest minor at the end of fasli 1307 is only 15 years 6 months and 28 days and the estate will therefore continue under management for about five and-a-half years more.

3. During the fasli under report the Thirumalavadi suit (Original Suit No. 12 of 1893) was decided in favour of the estate and in execution of the decree, the possession of the Thirumalavadi mitta was made over to the manager on the 16th April 1898. The decree is now under appeal in the High Court. The figures furnished by the former mittadar have been adopted for this report and they are shown separately also in the different statements accompanying it as far as information is available.

4. *Season.*—The rainfall during the fasli was 77 inches against 57 in the previous fasli. There was no rain in the early part of the fasli and it is reported that the crops were not therefore as good as might have been expected and that the season was not, on the whole, so favourable as the one preceding.

5. *Number of villages.*—The Thirumalavadi mitta that came into the possession of the estate consists of nine villages and these have been added under "ryotwar." There is no other change in the number or tenure of the villages.

6. *Holding and cultivation.*—The aggregate area of the holdings and of cultivation are 2,469 and 2,383 against 2,434 and 2,306 acres, respectively, in fasli 1306. The increase in the former is due to fresh assignments in fasli 1307 and that in the latter to the increased rainfall.

7. *Demand of the Estate.*—The gross demand of fasli 1307 amounted to Rs. 6,481, of which Rs. 73 were remitted being fixed remissions, leaving a net demand of Rs. 6,408 including the figures for the Thirumalavadi mitta. These are compared with the gross and net demand of fasli 1306 as shown below, the figures of the Thirumalavadi mitta being given in a separate column:—

Particulars of item.	Fasli 1306.	Fasli 1307.			Explanation for the difference between columns 2 and 3.
		Roya-kota.	Thirumalavadi.	Total of both.	
1	2	3	4	5	6
1. Ryotwar	3,118	3,158	601	3,759	The increase is due to fresh assignments. The decrease of Rs. 10 is due to want of competition.
2. Rented villages	827	832	..	832	
3. Rent on home-farm lands	562	552	..	552	
4. Jodi and quit-rent	67	67	6	73	The decrease of Rs. 36 is due to resort being had by some ryots to the Government forests. Due to better yield of fruit.
5. Land-cess	157	158	25	183	
6. Forest revenue	906	870	1	871	
7. Rent on fruit trees	79	88	..	88	The increase is due to the occupation of the building for the whole year. Not a recurring item. Fluctuating item.
8. Rent of buildings	10	12	..	12	
9. Process-fees	7	..	..	..	
10. Refunds	1	105	..	105	
11. Receipt money	5	6	..	6	
Gross demand	5,739	5,848	633	6,481	
Deduct remissions	73	73	..	73	
Net demand	5,666	5,775	633	6,408	

ROYAKOTA ESTATE.

2

8. *Demand, Collection and Balance.*—The whole arrear demand of Rs. 69 were collected during the fasli.

Current.—The whole current demand of Royakota was likewise collected during the fasli. According to the accounts furnished by the former mittadar of Thirumalavadi mitta, Rs. 633 remained uncollected on the date on which its possession was made over to the estate. This amount was treated as demand for the purpose of the statement under Thirumalavadi. Out of this sum, Rs. 514 were collected, leaving a balance of Rs. 119 at the close of the fasli. This is still further reduced to Rs. 34 by a subsequent collection of Rs. 85. The balance of Rs. 34 has to be adjusted from the pay of the toties of the mitta.

9. *Financial condition of the Estate.*—The closing balance on the 30th June 1898 was Rs. 5,425 inclusive of Thirumalavadi receipts. The amount of debts re-payable including accrued interest is Rs. 28,089. The financial position of the estate is thus far from satisfactory. The Sub-Collector reports that the above sum of Rs. 28,089 is subject to modification with reference to a report* he promises to send on the question of debts called for in Court's Proceedings, No. 823, dated 2nd August 1898.

* Since received. Report submitted on 29th August 1898—vide No. 268-C. W., dated 26th August 1898.

10. *Utilization of surplus balance.*—The payment of interest amounting to Rs. 4,533 on the two items of debts sanctioned in Court's Proceedings No. 823, dated 2nd August 1898, has since been made to the creditors. There is no further surplus available.

Advances to tenants.—No advances were made to tenants during the fasli under report.

11. *Percentage of establishment charges and the Government commission to normal receipts.*—The percentage is 18 for the year under report on the normal receipts excluding Thirumalavadi receipts against 20 in fasli 1306. This may be reduced further to 17 if it is calculated on the normal receipts including Thirumalavadi receipts. The decrease is due partly to increase in the revenue and partly to decrease in expenditure under travelling allowance in the year under report. A statement comparing the charges of faslis 1307 and 1306 is also submitted.

12. *Public Works.*—No remarks.

13. *Debts due to the Estate.*—Nil.

14. *Debts due by the Estate.*—The amount of debts payable by the estate on 30th June 1898 is Rs. 28,089. This is arrived at by calculating the interest at penal rates on the principal and is subject to alteration as stated in paragraph 9 *supra*.

15. *Education of the Wards.*—Statement VI shows the progress in education made by the wards. The three male wards are reading in the Krishnagiri Middle school and it is reported that their educational progress is generally fair, behaviour satisfactory and conduct good.

16. *Law suits.*—No fresh suits were filed in the year under report. The Thirumalavadi suit is now under appeal in the High Court as stated in paragraph 3 *supra*.

17. *Religious and Charitable Institutions.*—Nil.

18. *Inam alienations.*—These have been already disposed of—vide Court's Proceedings, No. 1806, dated 22nd November 1897.

19. *General remarks.*—The village accounts are kept according to the manual forms as far as possible.

KAKANGARAI ESTATE.

DATED CAMP TIRUPPATTUR, 22ND AUGUST 1898.

No. 1733.

From M.R.Ry. T. V. GOPALASAWMI AIYAR, Avergal, B.A., Temporary Deputy Collector and Magistrate, Salem (Tiruppattur Division), to the Collector of Salem.

I have the honour to submit my report on the administration of the Kakangarai estate for fasli 1307, together with the statements prescribed.

2. *Season.*—Both the dry and wet crops yielded a fair outturn. The supply in the irrigation sources was sufficient only to raise the first crop. Second crop was raised on one-eighth of the ayakat lands with the aid of wells.

3. *Holdings.*—There is no change in the extent of holding. The total extent is the same as last fasli, viz., 2,508.60 acres.

4. *Cultivation.*—The extent actually under cultivation was 2,506 acres against 2,504 acres in the previous fasli. The waste under occupation was only 2 acres. The percentage of cultivation to holding was thus 99.9.

5. *Demand of the Estate.*—The land revenue demand was the same as in the previous fasli, viz., Rs. 2,701. The miscellaneous revenue amounted to Rs. 2,145. The variations in the several items comprising this revenue are explained in statement No. II-B appended. The gross demand was Rs. 4,846. Deducting the fixed remission of Rs. 42, the net demand amounted to Rs. 4,804 against Rs. 4,636 in the previous fasli. The net increase Rs. 168 is mainly due to the lease of the produce of topes fetching a higher bid.

6. *Demand, Collection and Balance.*—The arrear demand at the beginning of the fasli was Rs. 447; of this Rs. 183 was written off, Rs. 192 was recommended to be written off in this office No. 1049-Sub., dated 19th August 1898, and Rs. 72 has since been collected. Thus there is no arrear balance.

7. *Current Demand.*—The demand was Rs. 4,804. This amount having been collected within the fasli; there was no balance at the end of the fasli.

8. *Financial Condition of the Estate under Management.*—The cash balance to the credit of the estate at the commencement of the fasli was Rs. 16,774 and the collection during the fasli was Rs. 7,748. The total cash assets amounted to Rs. 24,522 with a debit of Rs. 7,575, leaving a balance of Rs. 16,947 as particularized below:—

	RS.
In the treasury	2,557
In Court of Wards office	190
Government promissory notes	14,200
Total	16,947

Total receipts—	RS.
1306	8,800
1307	7,748
Balance	1,052

The balance shows a small increase of Rs. 173 over the opening balance of the year. The total collection of the fasli when compared with that of previous fasli was less by Rs. 1,052. This is chiefly due to the decrease in the collection of debts.

9. *Utilization of Surplus Balance.*—The amount invested in Government securities during the year under report is Rs. 3,000.

10. *Percentage of Establishment Charges and Government Commission to Normal*

	rs.
Establishment charges	699
Government commission	161
Total	860
Total gross receipts	7,748
Deduct—	
Debit principal	993
Refunds	172
Sale-proceeds of horse	160
Total deduction	1,325
Balance	6,423

Receipts.—The percentage of the establishment charges and Government commission to the normal receipts noted in the margin is 13.4 against 15.2 in the previous year. The decrease is due to the savings under travelling allowance of the manager.

11. *Public Works*—(a) *Irrigation.*—Rs. 320 was sanctioned for the repair of the southern calingula of the Kakangarai big tank. The work was completed and the amount paid for was Rs. 310-0-8. This leaves a saving of Rs. 9-15-4.

(b) *Buildings.*—A sum of Rs. 30 was sanctioned as usual for the repairs of the buildings of the mittadar, but this amount was not spent, as the building was not in need of repairs.

12. *Debts due to the Estate.*—Debts as per last year's account was Rs. 7,635 including principal and interest. The total interest that accrued during the fasli was Rs. 293. Thus the total debt recoverable amounted to Rs. 7,928. Of this Rs. 1,892 was recovered and Rs. 50 was remitted, leaving a balance of Rs. 5,986. The particulars of the balance are shown below:—

	rs.
Under execution in Original Suit Nos. 521 of 1891 and 25 of 1894.	3,415
Original Suit No. 186 of 1891 in which second appeal is pending ...	804
Not recoverable at present—	
Document case No. 23 (Court's Proceedings, Mis. No. 1073, dated 10th August 1896)	1,755
S. C. No. 919 of 1894 as per Collector's memorandum No. 830, dated 26th February 1898	12
Total	5,986

13. *Debts due by the Estate.*—The balance at the beginning of the fasli was Rupees 1,500 including principal and interest due to Vaduga Chetty of Karungalipatti. He has preferred a second appeal No. 1988 of 1897 against the judgment in Appeal Suit No. 55 of 1897 decided in favour of the estate. This second appeal is still pending in the High Court at Madras. A sum of Rs. 1,099-6-0 due to Thiruppathi Gounden, plaintiff in second appeal No. 12 of 1896, was paid to him.

14. *Education of the Ward.*—A statement showing the educational progress of the ward is appended. The ward did not pay sufficient attention to his studies nor was he regular in his attendance. This is due to the uneasiness of his mind occasioned by the death of his maternal uncle who was his guardian.

15. *Suits.*—There were eight suits pending at the beginning of the year and three were brought against the estate. The particulars are—

	Original suits.	Appeals.	Second appeals.
Pending at the beginning of the year..	5	1	2
Instituted by the estate during the year	..	..	..
Brought against the estate	1	..	2
Total	6	1	4

(1) *Second Appeal No. 12 of 1896 against Appeal Suit No. 47 of 1895.*—Decreed in favour of the estate. This was remanded to the District Munsif's Court at Krishnagiri. As the line of defence on the estate side was found weak, the suit was compromised and the debt paid off (*vide* Court's Proceedings, Mis. No. 1469, dated 18th September 1897).

(2) *Second Appeal No. 1443 of 1896.*—This appeal was filed by R. Venkata Reddy against the judgment in Appeal Suit No. 191 of 1894. This was decided in favor of the estate (*vide* Court's Proceedings, Mis. No. 1675, dated 1st November 1897).

(3 and 4) *Appeal Suit No. 55 of 1897 and Second Appeal No. 1988 of 1897.*—The first appeal was preferred by the estate against the judgment in Original Suit No. 824 of 1895 passed in favour of the plaintiff Vaduga Chetty to recover Rs. 1,500 due to him. The appeal judgment was in favour of the estate. The plaintiff filed the second appeal and the defence of the suit was sanctioned (*vide* Court's Proceedings, No. 159, dated 10th February 1898). This is still pending in the High Court.

(5 to 8) *Original Suits Nos. 51, 52, 53 and 186 of 1897.*—These suits were filed by the estate for the recovery of Ulkudi rents, together with interest thereon and the possession of lands. All these suits were compromised (*vide* Court's Proceedings, Mis. No. 282, dated 12th March 1898).

(9) *Original Suit No. 310 of 1897 against Meer Adam Sahib & Co.*—This was for the recovery of Ulkudi rent and possession of land filed by the estate. The District Munsif at Tiruppattur has decided the suit, rejecting the claim for Ulkudi rent and conforming the title of the estate on the plaint properties. No appeal was preferred against this decision (Court's Proceedings, No. 68, dated 19th January 1898).

(10) *Second Appeal No. 1286 of 1897 against Appeal Suit No. 342 of 1895 decreed in favour of the estate.*—The original suit was filed by one Kanakammal to recover possession of half the house purchased by the estate in a Court's sale in satisfaction of the decree in Original Suit No. 186 of 1891. This second appeal is pending. This was ordered to be opposed (*vide* Court's Proceedings, No. 1367, dated 30th August 1897).

(11) *Original Suit No. 41 of 1898.*—This suit was filed by Akkammal against the estate to recover Ulkudi rent and possession of land at Kakangarai. This was opposed by the estate (*vide* Collector's memorandum No. 56, dated 11th June 1898). The suit is still pending.

16. *General Remarks.*—During the fasli Papi Reddy, who was the maternal uncle and guardian of the ward, died. His death was very much felt, as he was taking keen interest in the welfare of the estate. The survey of the estate sanctioned in Government Order, No. 873, dated 12th October 1897, was completed in July 1898, but the results thereof are not yet known. It is hoped that there will be an appreciable increase in the extent of holding of the estate when the results are published.

Endorsement by the Acting Collector, of Salem, dated 1st September 1898, No. 30.

Copy submitted to the Court of Wards with two statements comparing the demand and charges of fasli 1307 with those of the previous fasli, respectively.

2. *Utilization of surplus balance.*—During fasli 1307, a sum of Rs. 3,000 was invested in Government securities (*vide* Court's Proceedings, No. 1286, dated 16th August 1897, and No. 1913, dated 10th December 1897) and a further sum of Rs. 100 has also been since invested (*vide* Court's Proceedings, No. 755, dated 20th July 1898).

3. *Statement VII.*—Nil.

4. *Inam alienations.*—There were two cases and both were disposed of already.

5. *Suits.*—The prescribed statement of suits is herewith submitted.

6. *Advances to tenants.*—Nil.

ANKUSAGIRI (BERIKAI) ESTATE.

DATED 15th October 1898.

No. 270-C.W.

From R. B. CLEGG, Esq, Acting Collector and District Magistrate of Salem, to the Secretary to the Court of Wards, Madras.

I have the honour to submit my report on the administration of the Ankusagiri (Berikai) estate for fasli 1307 with the prescribed statements.

2. *Statement No. I.*—The age of the ward on the 30th June 1898 was 8 years 11 months and 5 days and the estate will continue under management for about 12 years more. The minor's mother died during the year under report.

3. *Season.*—There is no rain-gauge maintained in the estate and the rainfall is therefore not registered. The season is reported to have been unfavourable and the percentage of cultivated extent to actual holdings in fasli 1307 is 70·83 against 76·5 in fasli 1306.

4. *Statement No. II-A—Number of villages.*—During the year four rented villages were transferred to ryotwar and there was no other change either in the number or tenure of the villages.

5. *Statement No. II-B.*—The gross demand of fasli 1307 amounted to Rs. 31,958, of which Rs. 2,123 were remitted, leaving a net balance of Rs. 29,835 against a net demand of Rs. 28,924 in fasli 1306 as shown below :—

Item.	Fasli 1306.	Fasli 1307.
	RS.	RS.
Gross demand ...	31,034	31,958
Remissions ...	2,110	2,123
Net demand ...	28,924	29,835

A comparative statement is submitted for the increase of Rs. 911 in the net demand.

Remissions.—The difference in the amount of remissions granted is also explained in the comparative statement of the demand.

6. *Statement No. III—Arrears.*—The arrear balance on the date of the report was Rs. 1,124 or 35·4 per cent. of the total demand against 24·7 per cent. in the previous fasli. The explanation for the balance is as under :—

1. Pending execution of decrees ...	RS. 838
2. Pending disposal of suits ...	275
3. Lands under sale (section 40 of Act VIII of 1865) ...	9
4. To be collected shortly ...	2
Total ...	1,124

Current.—The outstanding balance on the date of the report is Rs. 1,893 or 6·3 per cent. of the total demand against 5·8 of the previous fasli. Explanation for the balance is given below :—

1. Pending disposal of suits ...	RS. 200
2. Awaiting execution of decree for the year's rent ...	102
3. To be collected shortly ...	1
4. To be written off ...	2
5. Pending exchange of pattas with mulberry tenants leased on a separate agreement ...	103
6. Covered by processes ...	1,485
Total ...	1,893

ANKUSAGIRI (BERIKAI) ESTATE. 2

7. *Financial Condition of the Estate.*—The cash balance to the credit of the estate at the beginning of the fasli was Rs. 3,980. Adding to it the receipts of the fasli, viz., Rs. 28,581, the total assets of the estate, amounted to Rs. 32,561. Deducting therefrom the total charges of Rs. 31,026, the cash balance to the credit of the estate at the end of the fasli was Rs. 1,535 including the balance of Rs. 71 with the Court of Wards.

Charges.—A comparative statement of charges of faslis 1307 and 1306 is also submitted.

8. *Utilization of Surplus Balance.*—The surplus balance will be required to repay the balance of debt due by the estate and no proposals can therefore be now submitted for the survey of the estate. No advances were paid to tenants.

9. *Percentage of Establishment Charges and Government Commission to Normal Receipts.*—This was 17·8 per cent. against 17·1 in the previous fasli. The small increase calls for no remarks.

10. *Public Works.*—The sanctioned allotment was Rs. 2,405, out of which Rs. 2,066 or 85·9 per cent. was utilized during the fasli, leaving a balance of Rs. 339. The short expenditure to the extent of Rs. 126 was due to the occupation of a house belonging to the estate by one Girigammani and the remaining sum of Rs. 213 was not required and therefore surrendered.

11. *Debts due to the estate.*—Nil.

12. *Debts due by the estate.*—The balance of debt due by the estate on the 30th June 1897 was Rs. 6,431, which with the interest of Rs. 368 that accrued during the fasli amounted to Rs. 6,799. Out of this sum Rs. 4,368 was paid during the fasli, leaving an outstanding balance of Rs. 2,431 at the close of the fasli. Out of this sum Rs. 2,000, balance of debt due to Bhupalam Muniyappa Chetti will be paid with interest during the current year under the sanction already accorded in Court's Proceedings, No. 69, dated 15th January 1896. The remaining sum of Rs. 431 is involved in A. S. No. 199 of 1897 on the file of the District Court, Salem, which is pending.

13. *Education of the ward.*—During the year, the minor was under private tuition till the 4th February 1898, and subsequently he was sent to the Local Fund Primary school, Hosur. He has since been placed under the guardianship of M.R.Ry. B. Gangiah at Bangalore.

14. *Suits.*—The prescribed statements are submitted. The Original Suit No. 28 of 1897 on the file of the District Court, Salem, instituted under the sanction accorded in Court's Proceedings, Mis. No. 1372, dated 1st September 1897, for the recovery of possession of the Kotamakanapalli village is pending. There are no other important suits to be noticed.

15. *Religious and Charitable Institutions.*—Nil.

16. *Inam alienations.*—Excluding cases which have been already disposed of by the Court of Wards (*vide* Court's Proceedings, No. 1924, dated 11th November 1895; No. 775, dated 16th June 1896; No. 1372, dated 1st September 1897; No. 1618, dated 18th October 1897; and No. 213, &c., dated 1st March 1898), a few more cases of major alienations have been reported to me and have been referred back for further information. On receipt of full information, a report will be submitted to the Court of Wards. As regards minor alienations, enquiries have yet to be made by the manager. A consolidated statement of these cases will be submitted as already reported in my letter, disposed of in Court's Proceedings, No. 756, dated 20th July last, as soon as these enquiries are completed.

17. *Advances to tenants.*—Nil.

18. *General Remarks.*—The question of extending the Forest Act to the forests of this estate is under consideration and the matter is awaiting the District Forest-officer's inspection of the forests.

KAVALAPARA ESTATE.

DATED CALCUT, 5TH OCTOBER 1898.

Ref on Cur. No. 487-K.E.

From F. C. PARSONS, Esq., I.C.S., Acting Collector of Malabar and Agent to the Court of Wards, to the Secretary to the Court of Wards, Madras.

I have the honour to submit my report on the administration of the Kavalapara estate for fasli 1307, with the prescribed statements.

2. The season was not favourable and the crops suffered much on account of untimely and excessive rainfall.

3. *Statement No. II-A—Holdings.*—The entire holdings comprise an area of 16,627 acres, of which 4,105 acres are wet and 12,522 dry.

4. *Cultivation.*—The area under cultivation was 11,716. This figure is only approximate, no accounts being maintained to show the actual extent under cultivation. The remaining 4,911 acres consist of uncultivable hills, jungle, house-sites, temple-sites, tanks, &c., held on various tenures.

5. *Statement No. II-B—Demand of the Estate.*—The net demand of the estate amounted to Rs. 37,928 against Rs. 30,004 in the previous fasli. The increase is mainly under "renewal fees" and "gain by sale of paddy."

6. *Statement No. III—Demand, collection and balance.*—The outstanding arrears at the beginning of the fasli amounted to Rs. 2,750, of which Rs. 2,088 were collected during the year. Of the balance (Rs. 662) a sum of Rs. 3 was collected after the close of the fasli, leaving a balance of Rs. 659 or 23·9 per cent. against Rs. 345 or 8·3 per cent. in the previous fasli.

7. *Current collections.*—The total current demand amounted to Rs. 37,928, of which Rs. 34,582 were collected. Of the balance (Rs. 3,346), Rs. 6 were collected after the close of the fasli, leaving a balance of Rs. 3,340 or 8·8 per cent. against Rs. 2,293 or 7·6 per cent. in the previous fasli.

8. *The Arrears—Old and Current.*—Amounted to Rs. 3,999 which is recoverable. They could not be collected owing to the partial failure of crops and the consequent poverty of the tenants. Steps are being taken to collect this amount as early as possible.

9. *Statement No. IV.—The Financial condition of the Estate.*—The year opened with a credit balance of Rs. 99,875 (exclusive of the value of paddy amounting to Rs. 3,883). The receipts during the year (fasli 1307) inclusive of Rs. 4,752 realised by the sale of paddy in hand at the commencement of the fasli and Rs. 2,763 being the interest on Government securities amounted to Rs. 54,738. The opening balance, together with the receipts during the year, aggregated Rs. 74,313. The total charges

of the year inclusive of Rs. 1,200 invested in Government securities amounted to Rs. 35,912, leaving a balance of Rs. 38,401. This together with Rs. 81,500 invested in Government securities and Rs. 4,842 being the estimated value of grain on hand at the close of the fasli aggregated Rs. 1,24,743.

10. The receipts of the last three faslis are compared below :—

Nature of receipts.	Fasli 1305.	Fasli 1306.	Fasli 1307.	Variation between the last two faslis.	
				Decrease.	Increase.
1. Rent on lands	Rs. 22,423	Rs. 23,771	Rs. 22,656	Rs. 1,115	Rs. ..
2. Renewal fees	5,560	2,612	8,760	..	6,148
3. Miscellaneous revenue	529	530	412	118	..
4. Interest on promissory notes	4,634	2,679	2,763	..	84
5. Sale-proceeds of grain on hand at the commencement of the fasli	1,483	3,605	4,752	..	1,147
6. Malikhana	3,426	5,710	4,568	1,142	..
7. Sale-proceeds of estate property	18,233	113	699	..	586
8. Rent on market	4,023	3,005	3,809	..	804
9. Deposits	1,472	6,277	723	5,554	..
10. Sundry collections	639	1,347	5,597	..	4,250
Total ..	62,422	49,649	54,739	7,929	13,019
Net increase ..	..	..	..	..	5,090

(1) *Rent on lands*.—Decrease Rs. 1,115. The decrease is due mainly to the short collections on account of partial failure of crops and poverty of the tenants.

(2) *Renewal Fees*.—Increase Rs. 6,148. The renewal fees in respect of certain demises having large amounts of kanom were collected during the year under report.

(3) *Miscellaneous Revenue*.—The decrease of Rs. 118 is due to the short collection of interest on the rent in arrears during the year.

(4) *Interest on Promissory Notes*.—The increase of Rs. 84 is the interest on Rs. 1,200 invested in promissory notes during the fasli.

(5) *Sale-proceeds of grain*.—The increase of Rs. 1,147 is due to the rent in kind collected during the year having been larger than that of the previous year.

(6) *Malikhana*.—Decrease Rs. 1,142. The last instalment of the malikhana of fasli 1305 and the four instalments of fasli 1306 were collected in fasli 1306, while in fasli 1307 the amount due for that year alone was collected. Hence the decrease.

(7) *Sale-proceeds of Estate property*.—Increase Rs. 586. The increase is due to the materials of certain old estate buildings having been sold.

(8) *Rent on Market*.—The increase of Rs. 804 is due to the collection, in fasli 1307, of the arrears of rent of the Vaniamkulam market for fasli 1306 as well as the whole rent due for fasli 1307.

(9) *Deposits*.—Decrease Rs. 5,554. In fasli 1306 a sum of Rs. 5,500 was credited to the estate accounts under "Deposits," out of the collections of the Trikangode devaswam. There was no such deposit in fasli 1307.

(10) *Sundries*.—Increase Rs. 4,250. The amount of kanom paid to certain tenants under civil court decrees was repaid by them to the estate as the properties concerned were re-demised to them. The amount of court costs recovered in fasli 1307 was also more than in the previous year. Further Rs. 3,500 were received from the income of the estate lands in Cochin territory towards the cost of reconstructing the Tiruvilluamala choultry.

11. *Charges*.—The total charges of the year amounted to Rs. 35,912 against Rs. 72,306 in the previous fasli. The charges during the last three faslis are compared in the subjoined statement :—

Nature of charges.	Fasli 1305.	Fasli 1306.	Fasli 1307.	Variation between the last two faslis.	
				Decrease.	Increase.
1. Establishment and contingencies	Rs. 5,194	Rs. 5,382	Rs. 6,171	Rs. ..	Rs. 789
2. Maramut	16,766	33,513	2,850	30,663	..
3. Government assessment	3,775	3,793	3,801	..	8
4. Government commission	1,374	1,105	1,066	39	..
5. Maintenance and education of the wards	9,069	8,626	7,776	850	..
6. Allowance to other members of the family	640	640	640	..	..
7. Purchase of promissory notes	..	3,450	1,200	2,250	..
8. Allowance to pagodas	5,888	5,825	5,861	..	36
9. Charitable expenditure	3,255	3,258	3,618	..	360
10. Micharam paid to other jannmis	73	119	115	4	..
11. Law charges	131	847	217	630	..
12. Sundries	7,790	5,748	2,597	3,151	..
Total ..	53,995	72,306	35,912	37,587	1,193
Net decrease ..	..	..	..	..	36,394

(1) The increase of Rs. 789 under *item No. 1* is mainly due to the entertainment of three surveyors in connection with the janmam registration of the estate lands in Palghat taluk (*vide* Court's Proceedings, Mis. No. 1723, dated 10th November 1897).

(2) *Maramut*.—Decrease Rs. 30,663. The cost of reconstructing the Nethiar's Kottaram (minor's house), Agrasala, store-house, and Vaniamkulam market buildings and of constructing a new bungalow, &c., was debited to the estate accounts in fasli 1306. No such large works were carried out during the year under report.

(3) *Government Assessment*.—Increase Rs. 8. This is due to the payment by the estate of the assessment in respect of certain lands recovered by it under decree in original suit No. 212 of 1896, Nedunganad, in fasli 1307.

(4) *Government Commission*.—Decrease Rs. 39. The commission for May and June 1898 was paid only after the close of fasli 1307. Hence the decrease.

(5) *Maintenance and education of the wards*.—Decrease Rs. 850. The expenses for the Nethiar's accouchment, for her infant's first meal ceremony, &c., were incurred in fasli 1306. The absence of such extra expenses during the fasli accounts for the decrease.

(6) *Purchase of Promissory Notes*.—Decrease Rs. 2,250. Promissory notes were purchased only for Rs. 1,200 against Rs. 3,450 in the previous fasli.

(7) *Allowance to pagodas*.—The increase of Rs. 36 is due to the purchase of some vessels for use in temples.

(8) *Charitable expenditure*.—Increase Rs. 360. The increase is due to the distribution of an additional meal at Erupai Agrasala choultry and to the pension granted to the Oottu Kariastan Narayanan Nair, peon Krishnan Nayar, and manager's head clerk Govinda Menon (*vide* Court's Proceedings, No. 1314, dated 24th September 1896 and No. 1548, dated 6th October 1897).

(9) *Micharam paid to other jannmis*.—Decrease Rs. 4. The rent for the years 1071 and 1072 M.E. in respect of the Thekkemadhām compound (at Calicut) held by the estate on kanom was paid in fasli 1306, while that due for 1073 M.E. only was paid in fasli 1307.

(10) *Law charges*.—The decrease of Rs. 630 is due to the absence of suits involving heavy court costs.

(11) *Sundries*.—Decrease Rs. 3,151. Large payments were made in fasli 1306 for the performance of the Ashtabandha Kalasam ceremony and on account of kanom and value of improvements on certain lands recovered under decrees of civil courts. The absence of such heavy charges during the fasli 1307 accounts for the decrease.

1. Deposits	Rs. 723	12. <i>Percentage of establishment and contingent charges and Government commission to the total receipts.</i> —The total receipts during the fasli amounted to Rs. 54,739. Deducting Rs. 1,577 for the items noted on the margin the balance amounted to Rs. 53,162. The establishment and contingent charges of the year (Rs. 6,171) and Government commission (Rs. 1,066) aggregated Rs. 7,237 or 13.6 per cent. of the receipts against 12 per cent. in the previous fasli.
2. Repayment to the estate the amount of kanom paid to the tenants ...	233	
3. Repayment to the estate the value of improvements paid to tenants under civil court decrees ...	534	
4. Refund of undisbursed salary ...	52	
5. Sale-proceeds of certain buildings ...	35	
Total ...	1,577	

13. *Maramut works.*—Particulars of these works are given in enclosure A to statement No. IV. The sanctioned allotment for maramut works amounted to Rs. 26,194 of which only Rs. 2,850 were actually spent during the year as shown below:—

(1) Annual repairs	Rs. 614	Rs.
(2) Special repairs—		
(a) Extra repairs	122	869
(b) Repairs to temple entrance	433	
(c) Urgent repairs to Kottaram	85	
(d) Repairs to Thekkumadham	109	
(e) Do. to Chakkunnath building	20	
(f) Do. to Kottaram tank	25	
(g) Do. to Mudukode Siva temple	17	
(h) Do. to Pazhampalakode tank	18	40
(i) Do. to the cook-house at Thennilapureth Koottala	40	
(3) New works—		
(a) Sinking a well in the Vaniamkulam hospital compound	148	1,367
(b) Constructing a bandy shed at the Kottaram	423	
(c) Constructing a water-shed	68	
(d) Do. a temple building at Kunnakat Kavu	258	
(e) Enclosing the cattle-stand at the Vaniamkulam market with latterite walls	473	
Total ...	2,850	

The allotment of Rs. 26,194 referred to above included Rs. 24,574 sanctioned for the reconstruction of the Pazhampalakode and Melarkode Kalam buildings. These works are in progress. The cost will be debited to the accounts of fasli 1308. Hence the large amount of unexpended balance.

14. *Education of the wards.*—Statement No. VI. The Nethiar does not study now. Her eldest daughter (aged 14 years) is learning music. The minor (aged 9 years) passed the III Standard Examination last year and is now reading in the IV Standard. His younger brother Kochunni (aged 7 years) passed the I Standard Examination and is now studying in the II Standard.

15. *Utilization of surplus balance.*—The surplus balance of the estate exclusive of the value of grain on hand at the close of the fasli amounted to Rs. 1,19,901. The janmis of this district generally utilize their surplus funds in purchasing lands in janmam. As lands yielding an adequate return for the money invested could not be had, Mr. Dance suggested that the surplus funds may be invested in Government paper. A sum of Rs. 1,200 was so invested by the court in fasli 1307 in addition to Rs. 80,300 already invested. The remaining Rs. 39,601 will probably be required for meeting the cost of maramut works in progress and other expenses of the estate.

16. *Advance to tenants.*—The practice of granting advances to tenants is not in vogue in this district.

17. *Law Suits.*—The number of suits conducted during the year is given in enclosure I to statement No. VIII. No suits involving questions of law or principle were filed or defended by the estate in fasli 1307.

18. The demand, collection and balance as also the receipts and charges and the financial condition of the *Trikangodu Devaswam* are given in statement No. VII. The balance of rent, &c., both arrears and current at the close of fasli 1307, amounted to Rs. 459 or 7.9 per cent. of the demand against Rs. 838 in the previous fasli. The balance of Rs. 459 will be collected without delay.

The renewal fees collected during the year amounted to Rs. 3,745. The demises of almost all tenants who paid their renewal fees have been renewed. Of the surplus funds of the devaswam Rs. 5,500 have been credited to "Kavalapara personal deposits." Exclusive of this amount, the balance on hand at the close of fasli 1307 amounted to Rs. 6,934. The repairs to the Trikangode temple sanctioned in Court's Proceedings, Mis. No. 1051, dated 5th August 1896, has been carried out, and the construction of the Pathayapura is also approaching completion. The expenses incurred for these works up to August 1898 amount to Rs. 7,991, of which Rs. 210 were debited to the accounts of the previous fasli. The remaining charges will be debited to the accounts of fasli 1308 after completion of the works.

19. *General Remarks.*—Nil.

PUNNATHUR ESTATE.

DATED CALICUT, 1ST OCTOBER 1898.

No. 1960.

From F. C. PARSONS, Esq., I.C.S., Acting Collector of Malabar and Agent to the Court of Wards, Calicut, to the Secretary to the Court of Wards, Madras.

I have the honour to submit my report on the administration of the Punnathur estate for fasli 1307 (1897-98) with the prescribed statements.

2. *Season*.—Owing to the excessive rainfall at the beginning of the fasli the kanni crop suffered during the year. The yield of cocoanut trees also was small for want of sufficient rain at the proper season.

3. *Statement II (a), Holdings and Cultivation*.—The total extent of estate lands (in British territory) belonging to the three stanoms together is believed to be 19,000 acres, of which 3,400 acres are wet and the remaining 15,600 dry or garden and waste. The extent under cultivation is believed to be about 16,000 acres or 84.2 per cent. and the remaining 3,000 acres are uncultivable. As stated in last year's report these figures are only approximate as there are no accounts to show either the total extent of the estate or the extent cultivated. Almost all these lands are held by tenants on kanom and simple lease.

4. *A statement showing the Demand, Collection and Balance exclusive of the estate lands in Cochin territory* is subjoined:—

Name of stanom.	Demand.			Collection.			Subsequent collection.			Balance.		
	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Valiya Raja stanom.	19,673	8,454	28,127	3,144	2,157	5,301	550	272	822	15,979	6,925	22,004
2. Elaya do. ..	3,231	1,751	4,982	482	340	822	134	48	182	2,615	1,363	3,978
3. Female branch ..	1,482	1,270	2,752	407	573	980	66	48	114	1,009	679	1,658
Total ..	24,386	11,475	35,861	4,033	3,070	7,103	750	368	1,118	19,603	8,037	27,640

The outstanding arrears amount to Rs. 19,603 or 80.4 per cent. of the demand. Of this amount, a sum of Rs. 410 is reported by the manager to be irrecoverable and Rs. 5,015 to be of doubtful recovery. These will be separately reported upon:—

	Irre- coverable.	Doubtful of recovery.	Total.
	RS.	RS.	RS.
1. Valiya Raja	354	3,439	3,793
2. Elaya Raja	11	1,576	1,587
3. Female branch	45	..	45
Total ..	410	5,015	5,425

Deducting from the total balance of arrears, viz., Rs. 19,603, the sum of Rs. 5,425 shown above, the arrears still remaining to be collected amount to Rs. 14,178 or 58.2 per cent. of the demand. These arrears are outstanding owing to the following causes:—

(a) The inability of the tenants to pay rent in consequence of the unfavourable season and high prices.

(b) The reluctance on the part of the tenants to take out renewals on payment of the rent in arrears and the usual renewal fees as they are confident that on account of the financial condition of the estate it is unable to sue for eviction and pay large amounts of compensation for Kuzhikur improvements effected on the lands.

(c) In the majority of cases the estate has no reliable records or documents showing the exact amount of arrears due by the tenants. The necessary information for the renewal of demises has therefore to be gathered from the kanom deeds which are, in most cases, in the possession of the third parties by way of transfer, mortgage, &c. The difficulty in collecting the rents will be diminished when the register of the estate lands now under preparation by the Revenue Inspector entertained under Court's Proceedings, Mis. No. 1293, dated 15th August 1897, is completed. Where it is possible steps are being taken to recover the arrears by suit.

5. *Financial condition of the Estate—Statement No. IV.*—The year opened with a credit balance of Rs. 3,890 exclusive of the value of grain in hand amounting to Rs. 900. The total receipts during the year amounted to Rs. 17,283. This with the opening balance aggregated Rs. 21,173. The total charges amounted to Rupees 18,637, thus leaving a balance of Rs. 3,596 inclusive of the value of paddy amounting to Rs. 1,060.

6. *The receipts of the last two faslis are compared in the subjoined statement:—*

Particulars of receipts.	Fasli 1306.	Fasli 1307.	Difference.	
			Decrease.	Increase.
	RS.	RS.	RS.	RS.
1. Rent on lands	8,150	5,224	2,926	..
2. Renewal fees	2,263	819	1,444	..
3. Sale-proceeds of paddy remaining at the beginning of the fasli.	809	900	..	91
4. Malikhana	5,814	5,814	..	..
5. Rent on market	1,427	1,259	168	..
6. Amount realised by the sale of estate property	1	55	..	54
7. Loans raised (advance made from Elaya Raja to Valiya Raja stanom)	1,871	1,000	871	..
8. Debts recovered	58	286	..	228
9. Miscellaneous receipts	1,280	1,926	..	646
Total	21,673	17,283	5,409	1,019
Net decrease	..	..	4,390	..

(1) *Rent on lands.*—Decrease Rs. 2,926. The collection was short on account of the poverty of the tenants and high prices. The rent collected was more in grain than in cash. The value (Rs. 1,059-13-8) of grain in hand has not been included in this amount—*vide* foot-note to statement No. IV, enclosure No. 1. I am not at all satisfied with the manager in the matter of collections as also in other matters. I have severely warned him and shall take further steps if there is no improvement.

(2) *Renewal fees.*—The decrease of Rs. 1,444 is due to the poverty of the tenants and to reluctance on their part to take out renewals for the reasons set forth in clause (c) of paragraph 4.

(3) *Sale-proceeds of paddy in hand at the beginning of the fasli.*—The increase of Rs. 91 is due to the quantity of paddy in hand being larger than that of the previous year.

(4) *Malikhana.*—Calls for no remarks.

(5) *Rent of the market.*—The decrease of Rs. 168 is due to the low bid obtained during the sale by auction of the lease of the Kuttungal market.

(6) *The amount realised by the sale of estate property.*—Increase Rs. 54. This relates to the sale-proceeds of the materials of certain old estate buildings.

(7) *Loans raised.*—Decrease Rs. 871. The amount advanced from the Elaya Raja to Valiya Raja stanom during the year was only Rs. 1,000 while it was Rupees 1,871 in fasli 1306.

(8) *Debts recovered.*—Increase Rs. 228. The increase is due to a larger amount of debts due to the estate having been recovered during the year.

(9) *Miscellaneous receipts.*—Increase Rs. 646. A sum of Rs. 574 was received from the income of the estate property in Cochiu for the maintenance of the Ranis in accordance with the Court's Proceedings, Mis. No. 756, dated 12th June 1896, while there were no such receipts during the previous year. Further, the amount of court costs (in civil suits) recovered during the year amounted to Rs. 259 against Rs. 93 in the previous year.

7. *Charges.*—The charges of the fasli amounted to Rs. 18,637 (inclusive of Rs. 1,000 advanced from the Elaya Raja to Valiya Raja stanom) against Rs. 23,557 in the previous year. The actual charges (exclusive of the said advance of Rs. 1,000) of the last two faslis are compared below:—

Particulars of charges.	Fasli 1306.	Fasli 1307.	Difference.	
			Decrease.	Increase.
	RS.	RS.	RS.	RS.
1. Cost of establishment and contingencies	3,485	3,665	..	180
2. Maramut	860	594	266	..
3. Government assessment	967	963	4	..
4. Do. commission	684	350	334	..
5. Allowance to the minor and other members of the family and education of the wards	4,141	4,146	..	5
6. Allowance to pagodas	1,216	906	310	..
7. Choultry expenses	95	102	..	7
8. Law charges	364	151	213	..
9. Repayment of debts	7,952	4,171	3,781	..
10. Payment of kanom and value of improvements	83	299	..	216
11. Sundries	1,840	2,290	..	450
Total	21,687	17,637	4,908	858
Net decrease	..	..	4,050	..

(1) *Establishment and Contingencies.*—Increase Rs. 180. The increase is due mainly to the entertainment of a Revenue Inspector on Rs. 50 under Court's Proceedings, Mis. No. 1293, dated 15th August 1897.

(2) *Maramut.*—Decrease Rs. 266. In fasli 1306 the re-construction of the Kuttungal market buildings was carried out at a cost of Rs. 617—*vide* Court's Proceedings, Mis. No. 1974, dated 18th November 1895. There was no such expenditure during the year, hence the decrease.

(3) *Government assessment.*—The increase of Rs. 4 is due to the payment by the estate of the assessment in respect of an item of land formerly paid by a tenant to the estate.

(4) *Government commission.*—The decrease of Rs. 334 is due to the short collections in the year under report as compared with the previous year.

(5) *Allowance to the minor and other members of the family and education of the wards.*—The increase of Rs. 5 is due to the entertainment of a tutor for the minor Valiya Raja in January 1898.

(6) *Allowance to pagodas.*—Decrease Rs. 310. The expenses incurred in performing the Vānu Vēla and Mandalapattu ceremonies in Alkal and Perumudishery temples, respectively, were debited to the head "Sundries" instead of to "Allowance to pagodas."

(7) *Choultry expenses.*—Increase Rs. 7. The increase is due to a larger number of Brahmins having been fed at the choultry.

(8) *Law charges.*—Decrease Rs. 213. No suit involving so large a cost as in the previous year was conducted by the estate during the year, hence the decrease.

(9) *Repayment of debts.*—The decrease of Rs. 3,781 is due to the fact that out of Rs. 5,000 agreed to be re-paid during the year towards the loan raised from the Guruvayur devaswam, Rs. 2,150 only was paid as sufficient funds were not available.

(10) *Payment of kanom, &c.*—Increase Rs. 216. In respect of one tenant there was kanom of Rs. 471-11-5 upon the land leased to him. When the demise was recently renewed in favour of the transferee of the land the amount due to the estate as renewal fee and arrears of rent was given credit for out of the kanom amount due by the estate which was consequently reduced.

(11) *Sundries.*—Increase Rs. 450. The amounts spent for the celebration of the Madalapattu and Vānu Vēla ceremonies referred to in clause (6) were included under this head in fasli 1307. Repayment of deposits made during the year amounted to Rs. 281 against Rs. 226 in fasli 1306. A sum of Rs. 61 was spent for medicines for the Junior Rani and her children and Rs. 67 were paid for the purchase of two cots and two chairs for the Senior Rani and her daughter in fasli 1307. These account mainly for the increase.

8. *Percentage of establishment charges and Government Commission to the total receipts.*—The total receipts as per statement No. IV amounted to Rs. 17,283. Deducting Rs. 2,314 detailed below the balance amounted to Rs. 14,969. The charges on account of establishment and contingencies, as per column 3 of enclosure No. 2 to statement No. IV, amounted to Rs. 3,665 and the Government commission (*vide* column 7 of the said enclosure) to Rs. 350 aggregating Rs. 4,015 or 26·8 against 22·3 per cent. in the previous fasli. The increase is mainly due to a decrease in receipts and to the entertainment of a Special Revenue Inspector on Rs. 50 per mensem for the preparation of a register of estate lands.

	Valiya Raja.	Elaya Raja.	Female branch.	Total.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
1. Debts recovered	1,000 0 0	171 6 10	115 0 0	2,886 6 10
2. Loans raised	263 0 0	..	..	263 0 0
3. Deposits	1 11 0	..	..	1 11 0
4. Refunds	728 0 11	..	..	728 0 11
5. Establishment charges adjusted	0 0 4	..	..	0 0 4
6. Excess of Government commission refunded to the estate	34 9 10	..	..	34 9 10
7. Printing charges overpaid by and subsequently refunded to the estate	..	..	..	..
Total	2,027 6 1	171 6 10	115 0 0	2,313 12 11

9. *Muramut works.*—Enclosure A to statement No. IV. The budget allotment for muramut works* was Rs. 1,310. The cost of monsoon repairs carried out during the year came to only Rs. 563, of which Rs. 249 were debited to the accounts only after the close of fasli 1307. Work No. 2 in the margin was carried out at a cost of only Rs. 280, while work No. 3 was not taken on hand for want of funds.

10. *Debts due to the estate—Statement No. V-A.*—The debts at the beginning of the fasli amounted to Rs. 29,183-3-11. A sum of Rs. 1,000 was advanced to the Valiya Raja stanom from the Elaya Raja stanom during the year and the interest on

	RS. A. P.	
† 1. Amount due from the female branch to the Valiya Raja stanom	20,941 5 7	
2. Amount due from the female branch to the Elaya Raja stanom	4,818 14 11	
3. Amount due from the Valiya Raja to Elaya Raja stanom	3,291 14 10	
Total	29,052 3 4	

Thus the total debt amounted to Rupees 30,198-6-10, of which a sum of Rupees 286-6-10 was collected during the year and Rs. 667-1-0 written off the accounts under Court's Proceedings, Mis. No. 250, dated 7th March 1898, leaving a balance of Rs. 29,244-15-0. Rs. 29,052-3-4 as per margin† are due from the different stanoms of the estate and the remaining Rs. 192-11-8 from private individuals against whom steps are being taken for the recovery of the amount.

11. *Debts due by the estate.*—The debts due by the estate in respect of the three stanoms amounted at the commencement of the fasli to Rs. 91,168-10-6* as shown in column 3 of statement No. V-B. A sum of Rs. 1,000 was advanced from the Elaya Raja to the Valiya Raja stanom and the interest on the loan raised from Guruvayur devaswam amounted to Rs. 2,150 during the year. Thus the total debt due amounted to Rs. 94,318-10-6, of which Rs. 4,000 were repaid to Guruvayur devaswam and Rs. 171-6-10 to the Elaya Raja stanom on account of the value of 300 paras of paddy advanced from that stanom to the Valiya Raja stanom in September and October 1895. The balance due by the estate at the close of the fasli amounted to Rs. 90,147-3-8 made up of Rs. 61,095-0-4† due to private individuals and Rs. 29,052-3-4 due to different stanoms of the estate as shown below:—

	RS. A. P.	
† 1. To Guruvayur devaswam	60,150 0 0	
2. K. Krishnan Nambiti	100 0 0	
3. K. Krishna Menon	450 0 0	
4. Minor debts for which the tenants have not produced sufficient evidence	395 0 4	
Total	61,095 0 4	

	RS. A. P.	
1. From the Valiya Raja to Elaya Raja	3,291 14 10	
2. From the female branch to Elaya Raja	4,818 14 11	
3. From the female branch to Valiya Raja	20,941 5 7	
Total	29,052 3 4	

12. *Education of the wards.*—Statement No. VI. The minors Valiya Raja and Elaya Raja, and Neeli Manolpad, sister of the former, are being taught English and Malayalam by a Matriculate. They were under a Malayalam tutor before who taught them only Malayalam. The Senior Rani, the Junior Rani and their children Nos. 3, 4 and 5 in the statement do not study now.

13. *Law suits.*—The number of suits conducted by the estate during the year under report is given in enclosure 1 to statement No. VIII. No suits involving important questions of law or principle were filed or defended by the estate during fasli 1307.

14. *Utilization of surplus balances and advances to tenants.*—The estate is heavily encumbered and has no surplus funds to be invested or to be advanced to tenants.

15. *General Remarks.*—The minor Valiya Raja's sister, the Fourth Rani, gave birth to a son on the 2nd January 1898, but the infant died on the 11th idem. All the members of the family are in the enjoyment of good health.

A FILM OF COLLECTORS' REPORTS ON THE ADMINISTRATION
OF WARDS' ESTATES IN FASLI 1307.

Jo 27
27-4-99

Extract from the Hindu
d/13th March 99

THE PITTAPORE CASE.
JUDICIAL COMMITTEE OF THE PRIVY
COUNCIL.

COUNCIL CHAMBER, WHITEHALL:
Friday, February 24th 1899.

PRESENT.

The Rt. Hon. Lord Hobhouse.
The Rt. Hon. Lord Macnaghten.
The Rt. Hon. Sir Richard Couch.

Raja Rao Venkata S. M. Ramakrishna Rao.

The Court of Wards and another.

JUDGMENT.

Sir Richard Couch.—The suit in this appeal was brought by the adopted son of the late Rajah of Pittapur against the Court of Wards and the second respondent who is the minor son of the late Rajah. The plaintiff stated that the second respondent was not the son of the late Rajah or of his wife; it also disputed his title to succeed under any wills left by the late Rajah, and alleged that a will said to have been made by him in favour of that defendant as his natural born son contravened the contract made at adoption, that the will was void by law and custom, and that the properties dealt with were inalienable and could not pass by it. The plaintiff prayed for declaration that the second respondent was not the son of the late Raja, and that the will was invalid.

The Court of Wards in its answer denied that the plaintiff had a cause of action against it, and said that it was not liable to be sued. The second respondent admitted the adoption, asserted that he was the begotten son of the late Raja, that the will was absolute and unconditioned, that certain property left by the Rajah was impartible descending to the begotten son alone, and that the plaintiff as the adopted son was entitled only to one fifth share of the self-acquired property. The suit was tried by the District Judge of Godavari who made a decree which declared that the second respondent was not the son of the late Rajah, and that the will in his favour was wholly ineffectual and invalid. The defendants appealed to the High Court which reversed the decree of the District Court and dismissed the suit. The present appeal is from that decision. The conclusions which the High Court came to in favour of the appellant on the other questions in the appeal to it, made it unnecessary for it to decide the issue whether the second respondent was the son of the late Rajah, and that question was not determined by the Court.

As to the contention that there was a contract which prevented the Rajah from making a will which would defeat the rights vested in the appellant by the adoption, their Lordships do not feel any difficulty. The agreement relied upon (record p. 44), after stating that the Rajah had adopted the appellant and given him the name which he now has and constituted him heir to his Zemindary of Pittapur, etc., and to other properties movable and immovable, says "I (the Rajah) agree in compliance with your request to your retaining with my adopted son the thirty servants you have been retaining and changing them from time to time and to permit you or any one of your family to see him whenever you or they may come to see him." There is nothing about the Rajah not exercising any power which he might have by law of making a will. Saying he had constituted the appellant heir to his property means only that he had given him the same right of inheritance as a natural son would have. Mr. Mayne's argument, if their Lordships rightly understood it, that there was an implied contract not to make a will, the consideration for it being the giving of the son by the natural father is a novel one and without any authority to support it. If it were right, an adopted son would be in a higher position than a natural son. A Hindu would be unable to adopt a son without depriving himself of any power which he might have by law of alienating his property or at least of disposing of it by a will.

Another contention for the appellant was that the will could not have effect in favour of a person who was not the natural son of the Rajah. On the 16th February 1889, he made two wills, one in the Telugu language and the other in English. The difference between the translation in the record of the former and the English will is of no importance and the former may be used.

Its terms are, "though it is not specially necessary according to Hindu law that (property) should be passed to the *aurasa* son by means of a will, I have written this will to declare my opinion to all people that I have, according to Hindu law, passed the property to my *aurasa* son without (property) being disturbed. It is hereby settled that my entire property should go to my *aurasa* son Kumara Mahipati Venkata Surya Rao, and that cash (allowance) settled already to be paid to my adopted son Venkata Mahipati Surya Rama Krishna Rao, the second son of the Rajah of Venkatagiri, according to his desire, should continue to be paid." On the 7th September 1889, the Rajah made another will by which after saying it had been his intention to give all his moveable and immoveable property to his *aurasa* son (again naming him) he gave him his self-acquired properties and other immoveable property which he had got in pursuance of the will of his paternal aunt and also the whole of his moveable property. On the 17th March, 1890, he made another will by which he confirmed the gifts to his *aurasa* son, and the allowance to the adopted son. As the District Court decided that the second respondent was not the natural son of the Rajah, and the High Court deemed it unnecessary to determine this issue, it must for the present purpose be assumed that he is not. Their Lordships are of opinion that there is a gift by the will to the second respondent, and that the false description which must at present be assumed does not vitiate it. The case of *Finand a Deb Raikat v. Rajeswar Das* 12 Indian appeal 72 which was referred to in the argument for the appellant is distinguishable. The words of the *angikarapatra* upon which the decision was given, are stated at page 89, and differ materially from the words of the Rajah's will. The third and really important question, in the appeal, is whether the Rajah had power to alienate the impartible estate. It is stated in the case for the appellant that for purposes of this appeal the appellant admits that the property was not inalienable by virtue of any special family custom or tenure attaching to the Zemindari.

In *Rani Sartaj Kuar v. Rani Deoraj* 15 Indian appeals 51, a suit was brought by the respondent to set aside a Deed of gift which the appellant had executed of 17 villages part of an ancestral impartible Raj descendable to a single heir by the rule of primogeniture in favour of his younger wife on the ground that according to the provisions of Hindu law, and the prescriptive, and recognised usage the Rajah has no right under any circumstances except to enjoy the estate during his lifetime, and use its income, leaving the whole estate on his death to his successor. The respondent was the mother and guardian of the minor son of the Rajah. The Courts below held that the estates of the Raj, though impartible, were in the nature of joint family property and were therefore according to the law of the Mitakshara inalienable except for necessary objects; that the evidence did not establish the customary rights alleged by the Rajah of alienating and consequently the alienation in question was void, and must be set aside. Whether the alienation would be valid during the lifetime of the Rajah does not appear to have been considered. It was held to be wholly void. The defendant appealed to Her Majesty in Council. In the Judgment given in the appeal their Lordships after referring to the passage quoted by the Judges of the High Court, in support of their view, referred to other decisions of the Committee on the same subject, and also to a case in 13 Bengal Law Reports, 445 where the plaintiff alleged that the descent of the estate was governed by the Mitakshara law, that the estate was impartible and descendible according to the law of primogeniture to the male heirs of the original grantee, and it was held that the estate was not on the case stated shown to be inalienable. They then held this to be the correct view, and that when the Mitakshara law prevails, and there is the custom of primogeniture, the eldest son "does not become a co-sharer with his father in the estate, the inalienability of the estate depends upon custom which must be proved, or it may depend in some cases on the nature of the tenure."

Mr. Mayne in his able argument for the appellant that this decision should not be held to be binding in the Madras Presidency, contended that there was a custom co-extensive with the province of Madras with regard to every impartible Zemindari, and that a long course of decisions in the Courts of that province not resting on the Mitakshara law, had established a custom of inalienability. It is therefore necessary to examine these decisions.

The earliest reported case is a Judgment of the Sudder Adalat in the note 3 Knapp 29. The marginal note to it is, "a grant made by a Zemindar in 1804 of part of his Zemindari which he held at that time under an eight years' lease and which was afterwards confirmed to him upon the permanent settlement is valid as against himself. *Seemle* such a grant would not be valid against his successors or against Government." The Judgment is founded upon Section 8 of Regulation XXV of 1802. It says "Section 8 provides for the payment of the public assessment on all separated portions of a Zemindari by a grantee if the transfer be regularly made and if otherwise by the grantor and as a protection to the heirs, the validity of the transfer on its being conformable to the law of the parties, and the regulations of the Government;" and by Section 12 Zemindars are declared absolutely incompetent without the previous consent of Government to make any appropriations intended for the purpose of effecting a permanent reduction of the permanent assessment on their Zemindaries. It is then said by the Court: "The clear and obvious intent of the restriction in question as well as the corresponding legislative enactments being to defeat improper alienations to the prejudice of the rights of the Government or of the successor to the estate, it follows by a common rule of construction that such alienations are voidable on the determination of the interest of the person who makes them." This is right if it applies only to alienations which are not "conformable" to the law of the parties, or the Regulations of the Government, or not made with its consent." If it goes beyond that, it is in their Lordship's opinion erroneous and not justified by the Sections referred to the object of the Regulation being apparently to keep the assessment permanent. There is no rule of construction which authorises it. This Judgment was given in 1822. The next was in 1849. It is in the decisions of the Madras Sudder Adawlut in that year p. 51. It was in a special appeal from a decision of the Civil Judge of Nellore, heard by one Judge of the Sudder Court. The claim in the suit was for the recovery of an allowance under two grants originally made by the defendant's grand-father, and subsequently renewed by the succeeding inheritors. The Civil Judge had reversed the decision of the Munsiff in the plaintiff's favour, and the Sudder Court confirmed his decision saying: "In a somewhat similar claim"—which appears from the note in the margin to be the case before noticed—"to the one under consideration in which the same principle was involved, the Court of Sudder Adawlut decided that as the obvious intent of the laws in force was to defeat improper alienations of land or the produce of land to the prejudice of the rights of the Government, or of the successor to the estate, it follows by a common rule of construction that such alienations are voidable on the determination of the interest of the person who makes them." There is a similar decision in the Sudder Reports Madras in 1861. In 1862 the question came before the High Court of Madras in a special appeal, Madras H. C. R. 141. The Court after considering Sections 8 and 12 decided it in the same way, saying this construction of the Regulations was supported by the observations of the Court in the case of No. 6 of 1821 (3 Knapp: 29) in giving Judgment on the point for decision in that case, which was different from the present. There are two other cases in the same volume pages 349 and 455, in which the decision was followed, the whole appearing to rest upon the supposed rule of construction. The next case is in 2 Madras H. C. R. 128. In that it was held by the Court of Madras that the *ratio decidendi* of all the cases down to the two latest clearly was that a Zemindar under the permanent settlement had really an estate analogous to an estate tail, as it originally stood upon the statute *de donis*. This was introducing into the law of the Madras province, what is said in *Tajore v. Tajore* (Indian Appeals supplementary volume, page 74, to be "a novel mode of inheritance inconsistent with the Hindu law."

In the next case (3 Madras H. C. R. 5) it was held (Holloway J. dissentient) that were a Zemindar alienated a part of the Zemindari, and the terms of Regulation XXV of 1802, Section 8 were not complied with, the alienation was invalid against his grandson. Mr. Justice Holloway said with reference to the decisions of Sudder Court that they professed to be based upon the decision of 1821 (1822?), and that the Court held the settlement to be in the Zemindar for his life, with remainder to his heirs and successors in perpetuity." They held the words 'heirs and successors' as an English Property Lawyer would say, "to be the words of purchase and not of limitation." The next case referred to by Mr. Mayne (4 Madras H.C.R. 463) was a case of self-acquired property, and has no application to the present.

4

After this the doctrine of the estate tail seems to have been abandoned, for in the next case decided in 1867 (6 Madras H. C. R. 93) the High Court held that it was clearly the law that the usage of succession to Zemindaries in the presidency of Madras by a single heir by primogeniture did not interfere with the general rules of succession further than to rest the possession and enjoyment of the corpus of the whole estate in a single member of the family subject to the legal incidents attached to it as the heritage of an undivided family—that being all that the purpose of the usage, namely, the preservation of the estate as an impartible Raj, renders necessary. The unity of the family right to the heritage is not disserved any more than by the succession of co-parceners to partible property, but the mode of its beneficial enjoyment is different." This was taking a very different ground from what was taken in the previous cases. According to it, the holder of the Zemindari has not a life estate in it, the Zemindari, although he is in sole possession of it, being by a kind of legal fiction of the property of the family, and each member of it having a share in the property, although he can do no act as proprietor. The next case is 8 Madras H. C. R. 157, where a similar opinion is stated. It is said (p. 177) of the holder of an impartible estate descending to a single heir who was a member of an undivided family subject to the law of the Mitakshara, that the estate held by him, although subject to the peculiar incidents of such an estate, and possessed by him free from coparcenary rights in others, was not entirely at his disposal; that "he should be regarded as possessing only the qualified powers of disposition of a member of a joint family, with such further powers, or it may be with such restrictions as spring from the peculiar character of his ownership, and that these powers fall short of a right of absolute alienation of the estate." It is to be noticed that here the estate is said to be possessed free from coparcenary rights in others. This is not consistent with the view in the former case that the estate whilst in the possession and enjoyment of one person is still the property of the family in which each member of it has a share. There is a remarkable divergence of views in these judgments which their Lordships think deprives them of much authority. In the case of *Bersford v. Ram subbo*, Indian Law Reports 13 Madras 127, the inalienability of an impartible Zemindari came again before the Madras High Court on appeal from the decision of a Judge sitting on the Original side. He had followed the decisions in 4 and 6 Madras H. C. R. and made a decree declaring a mining lease by the owner of an impartible Zemindari void. The two Judges of the Appellate Division of the High Court held that they were bound by the decisions of this Committee in *Raja Mdaya Aditya deb v. Jedab Lal Aditya deb* 8 Indian Appeals 248, and *Sartaj Knari v. Denaj Kuari* 15 Indian Appeals, 57, and remanded the case to try whether by family custom the Zemindar was inalienable for purposes other than those warranted by the Mitakshara law. This decision was in 1889. In the present case the High Court has said it is bound to act upon the doctrine laid down by the Judicial Committee and refers to the distinction made by the Judicial Committee between a matter of succession by inheritance and a question of alienability. It is not necessary now to dwell upon this as on the argument of this appeal an entirely new view of the question was taken. Mr. Mayne said that there was a custom co-extensive with the province of Madras with regard to every impartible Zemindari, that a course of decisions had established a custom, a long series of decisions not resting upon the Mitakshara law. Their Lordships have felt a difficulty in appreciating this argument. It assumes that throughout the province of Madras the law laid down in those decisions which, until they were reversed by the higher authority were, the law of Madras was obeyed. The supposed custom followed the law. Their Lordships were referred to 14 Moor L. A. 585 as showing what was a valid custom. There it is said in the judgment, with reference to long-established usages existing in particular districts and families in India, that it is the essence of special usages modifying the law of succession that they should be ancient and invariable. This custom now relied upon, did not modify the law. There is no proof here of any custom or usage against alienation, which the Courts in India should recognise as having the force of law. One more question remains. It was argued that the decision in *Sartaj Kuari v. Deraj Kuari* did not extend to a will and a case in

8 Md. H. C. R. 6 was referred to. That was a case of an admitted coparcenary between the maker of the will and his adopted son and the latter would take as the surviving coparcener a title which was held to be a prior title to that by demise. It is not applicable here where coparcenary between the Rajah and the adopted son is not admitted but the contrary is held. In the present case, according to the decision in *Sartaj Kuari v. Dera Kuari* the appellant did not become a coparcener with the Rajah. If the Rajah had power to alienate he might do it by will and the title by the will would have priority to the title by succession. In the case in 17 Indian Appeal 128 referred to by Mr. Branson it was a question of succession by an illegitimate son to the legitimate son of his father. There was no question of the power of alienation. The language used was intended to apply only to the succession to the estate. It is true that prior to 1889 there was a series of decisions in the Madras Courts beginning as far as appears in 1822 but the reasons given for them are not consistent. At first they were made to depend upon the construction of Regulation XXV of 1802 but afterwards upon the rights of the members of an undivided family under the Mitakshara law. In 1889 the Madras High Court held itself to be bound by the decision of the Committee and overruled those decisions. The contention for the appellant now is that the decision of the High Court in 1889 should be overruled and it should be held that the decision in *Sartaj Kuari v. Dera Kuari* should not be held to be the law in the Province of Madras. In their Lordships' opinion this is not a case to which they should apply the doctrine that where there is a long course of decision they ought not to be reversed and the law be thus altered. The argument for the appellant has failed to convince them that the judgment appealed from ought not to be affirmed and they will humbly advise Her Majesty to affirm it and to dismiss the appeal. The appellant will pay the costs of the second respondent, the Court of Wards not asking for their costs.

Read Proceedings of the Court of
Wards, No. 1, of 26th January 1899.

G.O. No. 277 P. 27th April 1899

With the Proceedings read above,
the Court of Wards submits its report
on the administration of the estates
under its management during Fasli 1307
(1897-98). The report was received in
the Govt. office ~~on the 27th April 1899~~

two days earlier than the prescribed date. and is thus commendably prompt.

1. Number of estates under management
At the beginning of the year there
45 estates were

under the management of the Court. Five
of these were surrendered during the
year, while two estates were newly

taken up. The number of estates under
management at the end of the year was
thus 42, including monable

— zamindar of Parlakimedi —

Print report
27.4.99

HW
25-4-99

1. Poddakimedi.
2. Appironda.
3. Belgam.
4. Meduru.
5. Thalavankottai.
1. Nandigam.
2. Sivaganga.

2
~~Available property alone was in charge of~~
~~the Court, there were at the close of the~~

~~as 41 estates under the management of~~

Of the 41
~~the Court belonging to as many wards of the Court~~

three were incapacitated by both minority & sex
~~thirty-^{four} were incapacitated by~~

alone
~~reason of minority (three being females)~~

and three by sex alone.

3. Condition of the ~~estates~~ *surrendered during the year*

The statement appended to para 2 of the report shows the condition of four out of the five surrendered estates at the time of their restoration as compared with their condition when they were first taken under the Court's management. No information has been furnished as regards the Meduru estate which was under manage-

Of the other four estates
ment ~~for~~ for a very short period. *the*

current demand of the Poddakimedi estate

rose from Rs. 1,04,663 to Rs. 1,19,876 du-

ring the short period of 5 years *or 10* months

~~and 22 days~~ the estate was under the

Court's control. A sum of Rs. 44,376 was

spent on irrigation works and other im-

provements ~~and~~ a net amount of Rs. 2,45,548

was devoted to the repayment of debts of

the estate. In *the case of the estate* ~~the current~~ demand fell from Rs. 9,420 to Rs. 3,343. The decrease is ascribed partly to the sale of certain inam lands and partly to the reduction of the assessment and cess on certain lands which had been rackrented by the deceased proprietor. Debts to the extent of Rs. 69,474 were recovered and debts amounting to Rs. 71,997 were discharged. Besides the cash balance of Rs. 24,391 when the estate was handed over to the proprietors, a sum of Rs. 22,455 was due to the estate by the Pasurla family in connection with cer-
From the estate
tain mercantile transactions. In ~~Belgaum~~ *Belgaum* also, there was a falling off in the current demand but this is explained to be due to the *fact that* ~~delivered~~ *was* to the mother of the zamindari ~~a village and a town~~ which had been granted for her maintenance and to the abolition of an irregular charge which was formerly collected from the estate tenants. Debts aggregating Rs. 34,927 were repaid and a sum of Rs. 16,442 was spent on irriga-

6
 mand at the beginning of the year was *Amount of the report*
 Rs. 23,40,483 of which Rs. 5,24,449 were
 collected and Rs. 56,311 were written off
 leaving at the end of the year a balance
 of Rs. 17,59,523. Deducting subsequent col-
 lections and remissions, and also the
 amount since recommended to be written
 off, the net recoverable balance at the
 dates of the Collectors' reports was
 Rs. 7,46,119 or 31.9 per cent of the demand
 against 29.1 per cent in the previous
 year. The Govt. notes with satisfaction
 that though the arrear demand at the
 beginning of the year ~~showed~~ a slight
 increase as compared with the preceding
 year, *that* there was, on the whole, an improvement
 in the adjustment of the arrear balances.

The outstanding balance on the date
 of the report exceeded half a lakh of ru-
 pces in the following six estates:-

	Amount.
	Rs.
Kurupam ...	79,050
Saluru ...	60,591
Pithapuram ...	2,71,723
Telaprole ...	31,348
Ettiyanuram (Mopay) ...	33,633
Sivagiri ...	63,374

873
 As remarked last year the collection
 work in Kurupam which has since been
 handed over to the proprietor was most
 unsatisfactory. It would appear that
 the large arrears were due to some ex-
 tent to a succession of inefficient
 managers though every effort was made
 to secure capable men. *My* Collections
 were unsatisfactory in Saluru also.
 The arrears increased from Rs. 24,986 to
 Rs. 60,591 on the date of the Collr's
 report and show a tendency to increase
 still further, the current balance be-
 ing Rs. 27,700. *Every* effort should
 be made by the Collector to reduce the
 large outstanding balance. *My* Out of an
 arrear demand of Rs. 13,70,956 in Pitha-
puram at the beginning of the year
 Rs. 1,43,300 were collected within the
 year. *After* the close of the year
 Rs. 5333 were collected or remitted and
 Rs. 9,45,543 recommended to be written
 off the accounts, reducing the out-
 standing balance *thus* to Rs. 2,71,723.
 In Telaprole also *work* the collection work

~~has~~ received considerable attention ~~more~~
than 50 per cent of the arrear demand
has been collected or written off. There
~~was~~ ^{has} been a slight improvement in the matter
of arrear collections in the Ettiyanur
estate, the recoverable balance on the
date of the Collector's report being
Rs. 33,633 against Rs. 94,742 outstanding
on the corresponding date in the previous

year. *The Govt. trusts that every endeavour*
~~will be made~~ ^{will be made}
to reduce the arrear balance ~~as far as possible~~ ^{as far as possible}

~~As~~ before the estate is restored to the
proprietor in December next. A major
portion of the outstanding balance in
Sivagiri appears to be irrecoverable.
The attention of the Collector has been
drawn to the matter. It is hoped that
the next report will show decided im-
provement.

Current - The current collections were ~~not~~
satisfactory on the whole. Out of a to-
tal demand of Rs. 26,24,194, Rs. 21,54,598
were collected and Rs. 1075 written off,
leaving a balance of Rs. 4,63,521 at the

para 9 of the report

end of the year. Deducting subsequent
collections and remissions and the
amounts since recommended to be written
off, the net recoverable balance at the
dates of the Collectors' reports was
Rs. 3,04,093 or 11.6 per cent of the de-
mand against 19.1 per cent, the corres-
ponding figure of the previous year.

7. Financial condition of the estates

para 10 of the report
The total cash receipts and charges
during the year amounted to Rs. 30,62,563
and Rs. 24,03,834 respectively. Omitting
unusual items such as "debts recovered"
"amounts borrowed", "sale proceeds of
property", "debts repaid" "amounts in-
vested in Govt. securities" the net re-
ceipts and charges of the year were
Rs. 29,25,455 and Rs. 22,06,495 respec-
tively.

3. Establishment charges and Govt. Com-

para 12 of the report
mission. The proportion of ~~establishment~~ ^{establishment} estab-
-lishment charges and Govt. commission
to normal receipts fell from 13.5 per
cent in fasli 1306 (1896-97) to 11.6
per cent in the fasli under review. This

is satisfactory.

9. Public Works. The total expenditure on public works amounted to Rs. 21,3319 of 9.9 per cent of the total charges of the year against 5.4 per cent in the preceding year. It was 9.7 per cent of the net charges (excluding such items as debts repaid and amounts invested in Govt. securities) against 9.4 per cent in the previous year. The percentage of expenditure to allotment was only 57.9. This low percentage is ascribed to the fact that in several estates the value of work actually turned out during the year was not included entered in the statement but only the amount actually disbursed during the year.

10. Utilization of surplus balances and

advances to tenants. Para 11 of the report details the ^{steps} that have been

taken towards investing the ~~made in the investment of~~ surplus balances

at the credit of the estates. At the close

of the year the surplus balances stood at

leaving of rupees in the following

The explanation is not satisfactory as it indicates that sporadic efforts to utilise the allotments for the year were made at the close of the year systematically throughout the year but at its close.

Para 11 of the report

The purchase of land & the execution of public work of utility are in contemplation in some cases, but Govt. promissory notes form the usual investment.

Kurupam	...	...	the
Kasimkota	...	...	1,42,336
Pithapuram	...	...	5,91,804
Telaprola	...	...	5,17,052
Ettiappuram	...	...	4,31,659
Sivagiri	...		1,32,748
Kavalpara	...	...	1,24,742

In all the above estates except Kurupam the balance was greater than in the previous year. It would appear that a major portion of the surplus in Pithapuram has been invested in Govt. Pro-notes since the close of the year.

Advances in the shape of money and grain were granted to ~~tenants~~ tenants

in the nine estates noted on the margin

Information on the point has not been

furnished in the reports relating to

the North Arcot ^{in this} estate ^{and} ^{to} Ettiyapuram

The attention of the Collectors has been drawn to the matter.

11. Education. The educational progress

of the wards was with a few exceptions

satisfactory. Six of the wards were

^{the chary} under Mr. Morrison the Court's European

tutor at Madras, and H. E. the Govt. in

Council is glad to ^{note the} receive favourable

1. Saluru
2. Kurupam
3. Edamanal
4. Sithamelli
5. Marudandanallur.
6. E. Chocklingam Pillai's estate
7. Minakshiyal's estate.
8. Sivagiri
9. Shulagiri.

*Para 16 of the report
Statement VI at page
40 to 47 of the report*

12. Since the receipt of
the Court's report - news
has been received from
England that the ~~Admiral~~
~~Insurgents~~ ^(a) Siptun & Pithapuram ^(c)
appeals before the ^{some} Privy have
~~all~~ been adjudged in favour
of the Court's wards.

21

14/3/99

70
20/5/58

Will G. Miller

184
2/13/28

$$\frac{10}{3}$$

C.D.
14/3/99

is satisfactory.
on the progress

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1

Government {1899} of Madras.
REVENUE.



Recd.

Regd.

} 1899.

Enclosures

Spare copies

G.O., No. 277, 27th April 1899.

APRIL.

Court of Wards.

Reviewing the report on the administration of the estates under the management of the
— during fasli 1307 (1897-98).

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

READ—the following Proceedings of the Court of Wards, No. 1, dated 26th January 1899:—

Resolution—No. 1, dated 26th January 1899.

The Court resolves to submit to Government its report on the administration of the estates under management during fasli 1307 ending 30th June 1898.

(True Extract.)

(Signed) LIONEL DAVIDSON,
Acting Secretary.

To the Secretary to Government, Revenue Department,
with report, a file of Collectors' reports
and five sets of maps.

„ all Collectors in charge of Wards' Estates, with report
and a set of three maps (Divisional officers and Managers).

„ C. Morrison, Esq., with report and a set of maps.

„ Collectors of other districts,
with report and a set of three maps.

Copy to the Director of Public Instruction,
with report and a set of maps.

ORDER—No. 277, Revenue, dated 27th April 1899.

Miscellaneous.

With the Proceedings read above, the Court of Wards submits its report on the administration of the estates under its management during fasli 1307 (1897-98). The report was received in the Government Office two days earlier than the prescribed date and is thus commendably punctual.

2. *Number of estates under management.*—At the beginning of the year there were 45 estates under the management of the Court. Five* of these were surrendered during the year, while two† estates were newly taken up. The number of estates under management at the end of the year was thus 42, including the movable estate of the zamindar of Parlákimedi in charge of the Court. Of the 41 wards of the Court, three were incapacitated by both minority and sex, 35 by minority alone and three by sex alone.

3. *Condition of the estates surrendered during the year.*—The statement appended to paragraph 2 of the report shows the condition of four out of the five surrendered estates at the time of their restoration as compared with their condition when they were first taken under the Court's management. No information has been furnished as regards the *Meduru* estate which was under management for a very short period. Of the other four estates the current demand of the *Peddakimedi* estate rose from Rs. 1,04,668 to Rs. 1,19,376 during the short period of 5 years and 10 months the estate was under the Court's control. A sum of Rs. 44,376 was spent on irrigation

works and other improvements and a net amount of Rs. 2,45,548 was devoted to the repayment of debts of the estate. In the case of the *Appikonda* estate, the current demand fell from Rs. 9,420 to Rs. 8,848. The decrease is ascribed partly to the sale of certain inam lands and partly to the reduction of the assessment and cess on certain lands which had been rack-rented by the deceased proprietor. Debts to the extent of Rs. 69,474 were recovered, and debts amounting to Rs. 71,997 were discharged. Besides the cash balance of Rs. 24,891 when the estate was handed over to the proprietor, a sum of Rs. 22,455 was due to the estate by the *Pasurla* family in connection with certain mercantile transactions. In the case of the *Belgam* estate also, there was a falling off in the current demand, but this is explained to be due to the fact that a village and a tope were delivered to the mother of the zamindari for her maintenance and to the abolition of an irregular charge which was formerly collected from the estate tenants. Debts aggregating Rs. 34,927 were repaid and a sum of Rs. 16,442 was spent on irrigation works and other improvements. The current demand of the *Talavankottai* estate fell from Rs. 31,135 to Rs. 21,952. The Court explains that this decrease does not indicate deterioration in the value of the estate as the first year of management was an exceptionally favourable one for agricultural operations, while in the year when the estate left its hands the season was much less favourable and large areas of wet land remained uncultivated or suffered from withered crops. Debts to the extent of Rs. 28,135 were recovered, while debts amounting to Rs. 7,322 were discharged, and an expenditure of Rs. 16,781 was incurred on irrigation works and other improvements. The estate was restored with a cash balance of Rs. 22,003 as against Rs. 362, the amount in hand when it first came under management.

4. *Holdings and cultivation.*—In the estates under management in the two faslis—1306 and 1307—the extent of holdings increased during the year from 752,116 acres to 760,366 acres; the area under cultivation likewise rose from 680,060 acres to 692,134 acres. The Government notes that in three estates only—*Mambarai*, *Ankusagiri* and *Kavalpara*—was the cultivated area below 75 per cent. of the holdings. It would appear that for want of cultivation accounts the entire holdings are still returned as cultivated in some of the estates in *Ganjám*, *Vizagapatam* and *Madura*. The Court should see that early steps are taken in these and other estates under management to introduce and maintain accurate cultivation accounts.

5. *Demand of Estates.*—The gross rental demand of all the estates under management during the year amounted to Rs. 26,42,704, of which Rs. 19,134 were remitted, leaving a total net demand of Rs. 26,23,570. In the estates which were under management in both faslis 1306 and 1307 (1896-97 and 1897-98), the net demand rose from Rs. 25,93,696 to Rs. 25,96,652.

6. *Demand, collection and balance—Arrears.*—The arrear demand at the beginning of the year was Rs. 23,40,483, of which Rs. 5,24,449 were collected and Rs. 56,511 were written off, leaving at the end of the year a balance of Rs. 17,59,523. Deducting subsequent collections and remissions and also the amount since recommended to be written off, the net recoverable balance at the dates of the Collectors' reports was Rs. 7,46,119 or 31.9 per cent. of the demand against 39.1 per cent. in the previous year. The Government notes with satisfaction that there was, on the whole, an improvement in the adjustment of the arrear balances.

The outstanding balance on the date of the report exceeded half a lakh of rupees in the following six estates:—

	RS.
Kurupam	79,050
Saluru	60,591
Pithapuram	2,71,728
Talaprole	81,848
Ettiypuram (proper)	88,688
Sivagiri	63,374

As remarked last year the collection work in *Kurupam*, which has since been handed over to the proprietor, was most unsatisfactory. It would appear that the large arrears were due to some extent to a succession of inefficient managers, though every effort was made to secure capable men.

Collections were unsatisfactory in *Saluru* also. The arrears increased from Rs. 24,986 to Rs. 60,591 on the date of the Collector's report and show a tendency to increase still further, the current balance being Rs. 27,700. Every effort should be made to reduce the large outstanding balance.

Out of an arrear demand of Rs. 13,70,956 in *Pithapuram* at the beginning of the year, Rs. 1,48,300 were collected within the year. After the close of the year Rs. 5,383 were collected or remitted, and Rs. 9,45,545 recommended to be written off the accounts, thus reducing the outstanding balance to Rs. 2,71,728. In *Telaprole* also the work of collection received considerable attention, more than 50 per cent. of the arrear demand having been collected or written off.

There was a slight improvement in the matter of arrear collections in the *Ettiapuram* estate, the recoverable balance on the date of the Collector's report being Rs. 88,688 against Rs. 94,742 outstanding on the corresponding date in the previous year. The Government trusts that every endeavour will be made to reduce the arrear balance still further, before the estate is restored to the proprietor in December next. A major portion of the outstanding balance in *Sivagiri* appears to be irrecoverable. The attention of the Collector has been drawn to the matter. It is hoped that the next report will show decided improvement.

Current.—The current collections were satisfactory on the whole. Out of a total demand of Rs. 26,24,194, Rs. 21,54,598 were collected and Rs. 1,075 written off, leaving a balance of Rs. 4,68,521 at the end of the year. Deducting subsequent collections and remissions and the amounts since recommended to be written off, the net recoverable balance at the dates of the Collectors' reports was Rs. 3,04,098 or 11.6 per cent. of the demand against 19.1 per cent., the corresponding figure of the previous year.

7. *Financial condition of the estates.*—The total cash receipts and charges during the year amounted to Rs. 30,62,563 and Rs. 24,03,834, respectively. Omitting unusual items such as "Debts recovered," "Amounts borrowed," "Sale-proceeds of property," "Debts paid," "Amounts invested in Government securities," the net receipts and charges of the year were Rs. 29,25,455 and Rs. 22,06,495, respectively.

8. *Establishment charges and Government commission.*—The proportion of establishment charges and Government commission to normal receipts fell from 13.5 per cent. in fasli 1306 (1896-97) to 11.6 per cent. in the fasli under review. This is satisfactory.

9. *Public Works.*—The total expenditure on public works amounted to Rupees 2,13,319 or 8.9 per cent. of the total charges of the year against 5.4 per cent. in the preceding year. It was 9.7 per cent. of the net charges (excluding such items as debts repaid and amounts invested in Government securities) against 9.4 per cent. in the previous year. The percentage of expenditure to allotment was only 57.9. This low percentage is ascribed to the fact that in several estates the value of work actually turned out during the year was not entered in the statement but only the amount actually disbursed during the year. The explanation is not satisfactory, as it indicates that efforts to utilize the allotments for the year were not made systematically throughout the year but spasmodically at its close.

10. *Utilization of surplus balances and advances to tenants.*—Paragraph 11 of the report details the steps that have been taken towards investing the surplus balances at the credit of the estates. The purchase of land and the execution of public works of utility are in contemplation in some cases, but Government promissory notes form the usual investment. At the close of the year the surplus balances exceeded a lakh of rupees in the following estates:—

	RS.
Kurupam	1,22,823
Kasimkota	1,42,836
Pithapuram	5,91,804
Telaprole	5,17,052
Ettiapuram	4,31,659
Sivagiri	1,32,748
Kavalpara	1,24,742

In all the above estates, except *Kurupam*, the balance was greater than in the previous year. It would appear that a major portion of the surplus in *Pithapuram* has been invested in Government promissory notes since the close of the year.

Advances in the shape of money and grain were granted to tenants in the nine

1. *Saluru*.
2. *Kurupam*.
3. *Edamanal*.
4. *Sithamalli*.
5. *Marudandanallur*.
6. *B. Chockalingam Pillai's estate*.
7. *Minakshiayal's estate*.
8. *Sivagiri*.
9. *Shulagiri*.

estates noted on the margin. Information on the point has not been furnished in the reports relating to the estates in the North Arcot district and to *Ettiapuram*. The attention of the Collectors has been drawn to the matter.

11. *Education.*—The educational progress of the wards was with a few exceptions satisfactory. Six of the wards were under the charge of Mr. Morrison, the Court's European tutor at Madras. His Excellency the Governor in Council is glad to note the favourable reports of their progress. The *Kurupam* minor, whose estate has since been handed over to him, was instructed during the year in the theory and practice of Revenue Law and Accounts.

12. Since the receipt of the Court's report news has been received from England that the *Saptur* and *Pithapuram* appeals before the Privy Council have been adjudged in favour of the Court's wards.

(True Extract.)

(Signed) G. S. FORBES,
Secretary to Government.

To the Court of Wards.

„ the Public Works Department.

Exd. W. D'Moss.

70 Copies.

REPORT
ON THE
ADMINISTRATION
OF THE
ESTATES UNDER THE COURT OF WARDS
IN THE
MADRAS PRESIDENCY,
FOR FASLI 1307 (1897-98).

MADRAS:
PRINTED BY THE SUPERINTENDENT, GOVERNMENT PRESS.
—
1899.

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REPORT ON THE ADMINISTRATION OF ESTATES UNDER THE COURT OF WARDS

IN THE
MADRAS PRESIDENCY

FOR FASLI 1307 (1897-98).

Number of Estates under Management.—Including *Parlakimedi*, there were 45

Districts.		Estates surrendered.	
		Estates.	
Ganjām	...	...	Peddakimedi.
Vizagapatam	...	...	{ Appikonda.
			{ Belgam.
Kistna	...	...	Meduru.
Tinnevely	...	...	Talavankottai.

estates under management at the beginning of fasli 1307. Of these, the five estates noted in the margin were surrendered during the year in question. Two estates, *Nandigam* (Ganjām district) and *Sivaganga* (Madura district), having been entrusted to the Court's care during the fasli on account of the minority

of their owners, there were 42 estates under management at the close of the fasli.

Of the five estates, which left the Court's charge, *Peddakimedi*, *Appikonda* and *Talavankottai* were handed over to their proprietors on the cessation of their minority. One-half of the *Belgam* estate had been handed over in the previous fasli to a cousin of the late zamindar in compliance with a decree of the local High Court, since affirmed on appeal by the Privy Council; the other half was taken possession of during the fasli under report by another cousin of the late proprietor who had obtained a similar decree and the Court of Wards accordingly became entirely divested of the charge of this estate. As stated in paragraph 1 of the report for the previous year, the *Meduru* estate was handed over to the second receiver appointed by the District Court, Kistna; on an appeal preferred by the adoptive mother of the late ward, the order of appointment was cancelled by the High Court, which however itself appointed the appellant as receiver.

A large portion of the *Parlakimedi* cash balance was, as stated in the last report, made over to the two sons of the ward on account of their two-thirds share in the partible properties inherited by their father in 1851.

The proprietrix of the *Chidikada* estate having died on the 19th March 1898, the Court of Wards directed the issue of a notice to the several claimants that, unless prohibited by the order of a competent Civil Court, it would hand over the estate to Inuganti Chinna Sitaramaswami Garu, the nearest reversioner of the deceased lady. No such injunction was obtained: and the estate has, since the close of the fasli under report, been handed over to the individual named. The Raja of Bobbili who, during

the late ward's life time, had unsuccessfully sued both in the District Court of Vizagapatam and in the High Court of Madras to establish his own right to the estate at the last moment preferred the alternative requests that the surrender of the properties should be deferred until the orders of the Privy Council could be obtained in connection with an appeal now pending before that tribunal or that security should be taken from the next reversioner above referred to; the Court of Wards considered however that it would not be justified in complying with either request, and the Raja was informed accordingly.

As in previous years, figures regarding *Parlakimedi* are given only in statements Nos. I and IV. No figures are entered against *Sivaganga* in statements Nos. II to VII, as the estate was committed to the care of the Court only a few days before the close of the period under report.

2. *Estates handed over.*—The subjoined statement shows the condition of the surrendered estates at the time of their restoration as compared with their condition when they were taken under the Court's control. No details are entered against *Meduru*, inasmuch as on the present occasion it remained under the Court of Wards only for the short period from the 22nd April to the 10th August 1897.

STATEMENT showing the condition of the surrendered estates at the time of restoration as compared with their condition when they were taken under management.

Districts.	Estates.	Current demand		Balance on hand		Debt recovered during the period the estate was under management.	Debts paid off during the same period.		
		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.
1	2	3	4	5	6	7	8	9	10
Ganjam	Peddakimedi	RS. 1,04,668	RS. 1,19,876	RS. 2,837	RS. 6,063	RS. 3,421	RS. 2,70,050	RS. 1,21,498	RS. 3,91,548
Vizagapatam	Appikonda	9,420	(b) 8,848	33,078	(c) 24,891	69,474	65,490	6,507	71,997
Kistna	Belgam	42,305	(f) 39,539	3,767	(g) 25,710	4,514	32,647	2,380	34,927
Tinnevelly	Meduru	31,135	(e) 21,952	362	22,003	28,135	6,466	856	7,322
	Talavankottai								
Districts.	Estates.	Amount expended on irrigation works.	Amount expended on other improvements.	Period for which the estate was under management.	Educational qualifications of the ward				
		11	12	13	When the estate was taken up.	When the estate was restored.			
Ganjam	Peddakimedi	RS. 32,873	RS. 11,503	YES. M. D. 5 9 28	14	15			
	Appikonda	3,026	(d) ..	11 7 29	The minor knew a little Uriya ..	The minor had made fair progress in Uriya and English and received instruction in the details of estate management and the provisions of the Rent Recovery Act. The eldest ward appeared for, but failed at, the Lower Secondary examination. He received instruction in mercantile business at Madras and Bimlipatam and had made considerable progress therein. He was also able to speak and write English fairly well. The second minor had reached the fifth form and the third minor was in the third form of the Municipal town school.			
Vizagapatam	Belgam	15,346	1,096	8 10 15					
Kistna	Meduru	13,407	3,374	6 8 13	The ward was reading the English "Second reader."	The ward could speak and write English moderately well. He was for a time under the Court's European tutor at Madras.			
Tinnevelly	Talavankottai								

* The estate was only under management for a very short period, and so no information under these heads has been furnished.

(e) There were heavy debts amounting to Rs. 2,40,050 against the estate when it came under wardship, some of the items being liable to compound interest. Loans to the extent of Rs. 1,46,000 were obtained on easier terms during the Court's management. The net amount devoted to the repayment of debts from the current income during the short period the estate was under the care of the Court of Wards (viz., 5 years 9 months and 28 days) was (Rs. 3,91,548—Rs. 1,46,000, or) Rs. 2,45,548. Out of the loan raised by the Court, Rs. 1,16,000 remained undischarged when the estate was surrendered.

(f) The decrease in the demand was partly due to the sale of inams worth Rs. 450 a year and partly to the reduction of the assessment and land-tax on certain lands which had been rack-rented by the deceased proprietor.

(g) This excludes the sum of Rs. 22,455 due to the estate by the Paurula family in connection with certain mercantile transactions carried on jointly from before the deceased proprietor's death.

(c) As the immovable property consisted of a single proprietary village, there was little scope for any such improvements; moreover, the annual surplus was swallowed up by the payment of debts and charges incurred on account of the mercantile business of the estate.

(d) The decrease does not represent deterioration in the value of the estate; the first year of the management was an exceptionally favourable one for agricultural operations, and as a consequence the bulk of the wet lands usually left waste were cultivated and yielded a crop. In the year when the estate left the Court's hands the season was much less favourable, and large areas of wet land remained uncultivated or suffered from withered crops.

(f) This is the demand of fasli 1305 and has been taken for comparison, as in the next fasli a moiety of the estate left the Court's charge in execution of the decree obtained by Sundara Narayana Tutraju. The fall in the demand is due to the delivery to the mother of the zamindari of a village and a tope which had been granted for her maintenance, and to the abolition of an irregular charge known as "Sadar," which was formerly collected from the estate tenants.

(g) This was the balance at the end of fasli 1305.

3. *Statement showing the name, &c., of the Estates under Management.*—Statement No. I appended to the report shows the names of the estates under management, the authority under which they were taken up, the sex of the wards and the reason of their disability to manage their estates, the period (calculated up to the end of the fasli under report) during which the estates have been under the Court, the age of the wards at the end of the fasli, and the dates on which such of them as are minors will attain their majority.

The *Parlakimedi* and *Chidikada* estates referred to in paragraph 1 *supra* being left out of account, there were 40 wards, of whom 38 were incapacitated by minority (three being girls) and two by sex alone.

4. *Season.*—The season was, on the whole, favourable for agricultural operations. The condition of affairs in the following estates, however, calls for brief remarks:—

In a few villages of the *Kurupam* estate the early gingelly crop was poor owing to damage by insects. The early rains of June and July 1897 having been scanty, the transplantation of paddy was delayed in some portions of the *Pithapuram* estate. In the *Palayavanam* estate the season was unfavourable and there was a failure of crops in several places. Owing to the deficient rainfall in October 1897 and the subsequent months in the *Marungapuri* estate, the late dry crops yielded a poor outturn, while in many cases the wet lands were left waste or the crops on them withered, thus necessitating the grant of large remissions. The rainfall was untimely in the *Sáptúr* and *Pálayampatti* estates and the same cause also affected the crops in portions of the *Munagala*, *Shulagiri* and *Rayakota* estates. The season was also somewhat unfavourable in the *Ettiapuram* and *Ankusagiri (Berikai)* estates. The wet crops on some lands in the *Sattegal* village (*Sivasamudram* estate) were damaged by high floods in the Cauvery river, while in *Sálúru* and the two Malabar estates, the harvest suffered on account of excessive rain; in *Sálúru*, however, the damage was confined to the early gingelly crop.

5. *Holdings.*—The aggregate area of the holdings of the ordinary villages in all the estates under management (excluding rented villages) was acres 760,366. The extent of holdings in the estates which were under management in both years was acres 760,366 in fasli 1307 against acres 752,116 in the previous fasli, showing an increase of acres 8,250 which is the net result of an increase of acres 14,534 in thirteen estates counterbalanced by a decrease of acres 6,284 in eight estates. The variations were small except in the undermentioned cases:—

Estates.	Increase.						ACS.
Bodogodo ...	...	...	...	...	...	...	795
Pithapuram ...	...	...	...	...	...	...	1,087
Ettiapuram ...	...	...	...	...	...	...	2,529
Gandamanáyakkanúr ...	...	...	...	...	...	...	8,340
	Decrease.						
Sálúru ...	...	...	...	...	...	...	4,413
Palayampatti ...	...	...	...	...	...	...	934
Sivagiri ...	...	...	...	...	...	...	715

The increase in *Bodogodo* is merely nominal, being due to the change of the tenure of certain villages from "rented" to "ryotwar." The increase in *Pithapuram* is comparatively small, regard being had to the large area of the estate (125,909 acres) and is due to various causes, among which the chief were the occupation of waste lands, the rectification of the areas of certain *lankas*, and the extension of *lanka* cultivation under the ryotwar system. In *Ettiapuram*, five villages, previously held on usufructuary mortgages, became the absolute property of the estate under a decree of the Tinnevely Sub-Court, while another village, which had been granted for maintenance, reverted to the estate on the death of the grantee. The increase in *Gandamanáyakkanúr* may probably be ascribed to the circumstance that owing to the paucity of cultivating tenants, there exists in this estate a large area of cultivable

waste not forming part of the regular holdings, which the tenants usually take up and relinquish at pleasure, knowing that the ordinary assessment will be imposed during the *jamabandi* only on the area actually cultivated; during the year under report, a large extent of these lands appears to have been assigned for cultivation on permanent pattas. The decrease in *Sálúru* and *Pálayampatti* was due, respectively, to the sale of certain villages for the liquidation of the ward's debts and to the unfavourable season. In *Sivagiri* the fall is mainly accounted for by the exclusion for the first time of the area of lands assigned for village services and other specific purposes.

6. *Cultivation.*—The extent of actual cultivation reported in the year under review was acres 692,134 or 91.0 per cent. of the holdings against acres 700,300 or 90.5 per cent. shown in the previous year's report.

As in that year, the entire holdings have, for want of cultivation accounts, been returned as cultivated in *Bodogodo* and *Serugada* in Ganjam and in *Sálúru*, *Pedda Merangi*, *Kásimkóta* and *Mamidivada* in Vizagapatam. In the *Pálayampatti* estate also, the entire holdings appear as cultivated; but it is the practice in that estate to enter in the pattas issued to the tenants only the area actually cultivated during the year. The Collector will be requested, in future reports, to show also the area of cultivable waste in the estate.

As in the previous fasli, the entire holdings were actually cultivated in *V. U. Ayyanna's* estate (Bellary) and in *Karuvalakarai* and *Marudandanallur* (Tanjore). In sixteen of the remaining estates * the percentage of cultivation to holdings was more than 90, in eleven it was

between 75 and 90, while in the undermentioned three estates it was below 75 per cent.:—

Estate.	Percentage.
Mambarai ...	66.6
Ankusagiri (Berikai) ...	70.8
Kavalpara ...	70.5

No explanation has been given in regard to the low percentage in *Mambarai*: from a previous report, however, the Court gathers that it is the practice in this estate for the tenants to leave a large portion of their holdings uncultivated for grazing purposes. In *Ankusagiri (Berikai)* the low percentage was due to unfavourable season, while the bulk of the extent left waste in *Kavalpara* consisted of uncultivable waste and jungle, held by tenants on various special tenures.

7. *Demand of estates.*—Statement No. II-B appended to the report shows the gross demand of all the estates under the Court's management, the remissions granted and the net demand. The gross demand of the year amounted to Rs. 26,42,704, of which Rs. 19,134 were remitted, leaving a total net demand of Rs. 26,23,570. The following abstract compares the figures under these heads as regards the estates which were under management in faslis 1306 and 1307:—

Faslis.	Gross demand.	Remissions.	Net demand.
	RS.	RS.	RS.
1306	26,32,546	38,850	25,93,696
1307	26,15,786	19,134	25,96,652

An explanation of marked variations under net demand in individual estates is given in column 21 of statement No. II-B.

8. *Demand, Collection and Balance.*—Statement No. III appended to the report shows the demand, collection and balance of the estates under management during the year under report. The *arrear* demand at the beginning of the fasli amounted to Rs. 23,40,483, of which Rs. 5,24,449 were collected and Rs. 56,511 written off, leaving a balance of Rs. 17,59,523 at the end of the fasli. Deducting subsequent collections and remissions (Rs. 30,443), and items since found to be irrecoverable (Rs. 9,82,961), the net recoverable balance was Rs. 7,46,119 or 31.9 per cent. against Rs. 7,98,763 or 39.1 per cent. as shown in the previous year's report.

In the nine estates noted on the margin the outstanding balance on the date of the report was *nil*. In eight others it was below 10 per cent., while in eight more it ranged between 10 and 25 per cent. In seven estates, it was between 25 and 50 per cent.

* In this estate, the outstandings have probably not yet been ascertained owing to the fact that it only came under management in March 1898.

It exceeded 50 per cent. in the eight estates named below :—

	Percentage.	Amount.
		RS.
Kurupám	68.8	79,050
Sálúru	77.9	60,591
Munagala	68.6	6,460
B. Chokkalingam Pillai's estate	72.7	16,962
Anavaradam Pillai's estate	94.2	227
Ettiapuram (Proper)	51.2	88,688
Sivagiri	65.8	63,374
Punnattur Kovilagam	80.4	19,603

The Collector of Vizagapatam reports that a large portion of the amount outstanding in *Kurupám* is irrecoverable; that the last manager failed to submit a statement of irrecoverable arrears in spite of repeated orders issued from the Collector's office; and that the large arrears were also due to some extent to a succession of inefficient managers, though every effort was made to secure capable men. The Court regrets that for these reasons, notwithstanding the fact that the Collector's attention was repeatedly drawn to the matter, heavy arrears were outstanding in the estate at the time of its restoration to the ward in September last; the last manager, who was a Government servant, has been punished by the Collector. Effective steps have not yet been taken by the Collector towards the adjustment of the large arrear balance outstanding in *Sálúru*. The arrears increased from Rs. 24,986 at the end of fasli 1306 to Rs. 60,591 on the date of the Collector's report (October 1898), and show a regrettable tendency to yet further increase, the *current* balance on the date of the Collector's report being Rs. 27,700. Rupees 17,946 are reported to await adjustment towards the arrears of maintenance allowance due to certain individuals, while Rs. 5,500 are said to be irrecoverable and Rs. 11,000 doubtful of recovery; the remainder (Rupees 26,145), however, has not been accounted for at all. In the last report the Collector wrote that the sum due from the maintenance holders would be adjusted in fasli 1307 and that the amount doubtful of recovery was being investigated. The Court regrets to observe, however, that these matters are still pending and that the administration report contains no explanation of the delay. There appears moreover to be no likelihood of any improvement during the current fasli (fasli 1308), as writing in December 1898, the Collector made the following remarks :—

"The paddy crop in the *Sálúru* estate is an entire failure. I have seen a considerable portion of it, and I do not suppose that there is a field better than four annas and uncommonly fair or good. As, in addition, the early gingelly failed, the ryots have, as a rule, nothing but their dry grains which they are accustomed to eat, paying sist from the proceeds of the paddy and gingelly. The prospects of collections are very poor, and even if I considered it justifiable to resort largely to compulsion, summary processes would in the majority of cases prove infructuous. I am afraid that the majority of the arrears will have to be written off. This is being enquired into. A very large portion of the current demand will also be irrecoverable."

The Collector of Kistna repeats the explanation that the bulk (Rs. 6,263) of the arrears in *Munagala* is due on subsequent inams and will probably have to be written off when orders are passed on the alienation report: this report, which the Collector promised to submit to the Court about the end of October last, has not yet reached this office, and the Collector's attention has been separately drawn to the matter. The progress in collection work in the case of *B. Chokkalingam Pillai's* estate is far from satisfactory, and the arrears have been gradually increasing as will be seen from the subjoined figures :—

Faslis.	Arrear demand.	Arrear collection and remission.	Arrear balance at the end of fasli.	Balance on the date of report.	Percentage.
	RS.	RS.	RS.	RS.	
1304	21,686	7,653	14,033	13,195	60.8
1305	21,233	5,685	15,548	15,105	71.1
1306	22,063	6,814	15,249	14,810	67.1
1307	23,338	5,742	17,596	16,962	72.7

The Collector of Trichinopoly will be separately requested to investigate the matter thoroughly and submit a special report as to the measures taken by him to secure a prompt adjustment of the large balance.

The major portion of the small balance (Rs. 227) outstanding in *Anavaradam Pillai's* estate is covered by a decree against an individual who possesses no property; and the Collector has deemed it advisable to leave the item to be dealt with by the ward on his taking possession of the estate. There has been only a slight improvement in the matter of arrear collections in the *Ettiapuram* estate, the recoverable balance on the date of the Collector's report being Rs. 88,688 (51.2 per cent.) against Rupees 94,742 (55.7 per cent.) outstanding on the corresponding date in the previous fasli. Of the sum of Rs. 88,688 referred to, Rs. 1,526 relate to faslis 1289 to 1298 and are covered by decrees or bonds. The remaining Rs. 87,162 appertain to the more recent period from 1299 to 1306 and are accounted for as follows: Rs. 2,337 are covered by bonds; suits have been instituted for Rs. 9,768; decrees have been obtained in regard to Rs. 18,893 (of which, however, Rs. 4,134 appear to be included in the item last mentioned); Rs. 9,149 are due from the minor's relatives and have to be adjusted from the cash allowances payable to them, and Rs. 50,312 will have to be recovered through Civil Courts, should other means fail. The manager of the estate observes that the last item is spread over eight years and includes arrears which cannot be realized without considerable difficulty, being involved in dispute, or due by insolvent pattadars or persons who have executed no lease or bond in favor of the estate. The attention of the local officers was specially drawn to the remarks of Government in paragraph 6 of Government Order, No. 197, Revenue, dated 4th April 1898, regarding the desirability of reducing the arrears of this estate before it leaves the Court's charge in December 1899, but the present state of the collection work cannot be characterized as satisfactory; the Court notes however that the Collector has instructed the manager to devote special attention to the recovery of arrears. Out of the amount outstanding in

* This figure includes Rs. 1,444 relating to certain religious institutions attached to the estate.

Sivagiri, viz., Rs. 64,818,* Rs. 26,188 represent amounts due from relations of the ward, or the assessment on home-farm lands which, it is stated, should

have been remitted by the late zamindar and will now merely be written off the accounts: Rs. 9,982 consist of sums already collected from the tenants but appropriated by the village servants in lieu of allowances due to them, Rs. 592 have merely to be adjusted from deposits made in the late zamindar's time and Rs. 26,953 are said to be under investigation. There has been excessive delay in the adjustment of many of these items, for it appears from the Collector's report for fasli 1306 that so long ago as December 1897 the Estate Manager recommended that a sum of Rs. 62,756 be written off as irrecoverable, but the matter was referred back to him for further enquiry and has not yet been disposed of. The Collector has been informed that the matter should be attended to without further delay. The heavy arrears in *Punnattur*, which have been increasing from year to year, are ascribed as in the previous fasli (1) to unfavourable season; (2) to the peculiar tenure prevailing in the estate; and (3) to the fact that its present financial position does not admit of the payment of the compensation for tenants' improvements which would have to be paid if the defaulting tenants were evicted.

The Court may remark that, in passing orders on the quarterly demand, collection and balance statements, it has repeatedly called the attention of the Collectors concerned to the backward state of collections in the eight estates referred to in the preceding sub-paragraphs.

Although the proportion which the recoverable balance bears to the demand is not

Estate.	rs.	Percentage.
Kasimkōta ...	28,668	42.1
Pithāpuram ...	2,71,728	19.8
Telaprole ...	81,348	47.7
Palayampatti ...	11,678	24.7

as high as 50 per cent., still the amounts outstanding are unduly large, in the marginally-noted estates: the officers concerned have been directed to make every endeavour to reduce the arrears. The Court is glad to notice an appreciable improvement* in Telaprole, in which large arrears have been outstanding for several years. This improvement is reported to be due to the zeal exhibited by the manager, the short collections in former years having been attributed to the difficulties inherent in the circumstances of the estate.

Speaking generally, collection work may be said to have improved as compared with the record of the previous year, and the Court trusts that a further marked improvement will accrue in the current year owing to the increased scrutiny which the demand, collection and balance statements are now receiving in the Court's office with reference partly to the remarks embodied in paragraph 6 of Government Order, No. 197, Revenue, dated 4th April 1898. Owing to the inherent difficulties of collecting arrears of rent in estates which have frequently suffered from long periods of lax management, it will never be possible to attain the high standard of efficiency reached in ryotwari tracts, but there can be no question that there is much scope for improvement in the collection work in many of the estates under the management of the Court of Wards.

9. *Current Collections.*—The total current demand of the year amounted to Rs. 26,24,194, of which Rs. 21,54,598 were collected and Rs. 1,075 written off, leaving a balance of Rs. 4,68,521 at the end of the fasli. If, from this, be deducted subsequent collections and remissions amounting to Rs. 1,62,397, as also the sum of Rs. 2,026 since found to be irrecoverable, the net recoverable balance on the dates of the Collectors' reports was Rs. 3,04,098 or 11.6 per cent. against 19.1, the corresponding percentage for the previous year.

The whole of the current demand was collected in *Agali Basappa's* estate and *Kakangarai*. In *seventeen*† estates, the net balance was below 5 per cent. while in *eight*, it ranged between 5 and 10 per cent., in *five* between 10 and 16 per cent. and in *six* estates between 20 and 29 per cent. In the undermentioned *two* estates, it exceeded 35 per cent.

Estate.	Percentage.	Amount.
Kasimkōta ...	38.0	34,278
Punnattur Kovilagam ...	70.0	8,057

The short collection in *Kasimkōta* was due to the fact that coercion was resorted to as little as possible because the ryots had not recovered from the effects of the last unfavourable season. The explanation given in the preceding paragraph in regard to the arrear balance applies also to the current balance in *Punnattur Kovilagam*, but the circumstances of this estate appear to call for special investigation; the matter is now engaging the attention of the Court.

Estate.	Amount.	Percentage.
† Kurupām ...	25,240	28.6
‡ Sālūru ...	27,700	24.0
Pithāpuram ...	1,03,786	10.6
Marungāpuri ...	17,277	23.4
Palayampatti ...	9,359	16.0
Ettiappuram ...	33,051	9.4
Sivagiri ...	13,940	8.9

The amounts outstanding in the estates noted in the margin† were excessive, but on the whole the current collections during the fasli may be described as satisfactory.

10. *Financial condition of the estates under management.*—The aggregate cash receipts of all the estates under management during the year amounted to Rs. 30,62,563.

Adding to this, Rs. 9,04,154 (the cash balance at the beginning of the year), the total cash assets of the fasli amounted to Rs. 39,66,717 of which Rs. 24,03,834 (including a sum of Rs. 92,632 invested in Government promissory notes and Rs. 1,04,707 devoted to payment of debts) were expended during the year. The cash balance at the close of the fasli was thus Rs. 15,62,883. Adding to this, the Government securities of the nominal value of Rs. 27,75,500 held on behalf of certain estates and the value (Rs. 1,04,785) of grain on hand at the close of the year, the total balance to the credit of the estates on the 30th June 1898 was Rs. 44,43,168, showing a fall of Rs. 12,24,907 as compared with the opening balance of the year. This large decrease was due to the payment of over 18 lakhs (chiefly in the shape of promissory notes) to the two sons of the Parlākimedi ward on account of their two-thirds share in the partible properties inherited by their father. There was also an exceptional payment of Rs. 1,15,100 in satisfaction of a decree obtained against the *Sāptūr* ward by his step-brother. If these two items be left out of account, there was a substantial improvement in the assets of the estates under management.

Excluding the unusual items noted below, the receipts and charges of the year amounted to Rs. 29,25,455 and Rs. 22,06,495, respectively, against Rs. 26,35,273 and Rs. 22,41,426, the corresponding figures for the previous year:—

Total Receipts ...	RS.	30,62,563
Deduct—	RS.	
Debts recovered ...	51,347	
Amounts borrowed ...	11,000	
Sale-proceeds of property ...	74,761	
Total deduction ...	1,37,108	
Net Receipts ...	29,25,455	
Total Charges ...	24,03,834	
Deduct—	RS.	
Debts paid ...	1,04,707	
Amounts invested in promissory notes ...	92,632	
Total deduction ...	1,97,339	
Net charges ...	22,06,495	

11. *Utilization of surplus balances and advances to tenants.*—The *Parlākimedi* and *Chidikada* estates referred to in paragraph I being left out of account, the estates under management which on the 30th June 1898 had surplus balances exceeding Rs. 10,000 (*vide* column 13 of statement IV appended to the report) are shown below:—

Estate.	Amount.	Estate.	Amount.
Bodogodo ...	57,906	Karuvalakarai ...	10,553
Serugada ...	24,154	Sithamalli ...	67,905
Kurupām ...	1,22,823	Marudandanallur ...	14,834
Sālūru ...	39,714	Marungāpuri ...	59,638
Kasimkōta ...	1,42,836	B. Chokkalingam Pillai's estate ...	28,712
Tangellamūdi ...	63,524	Sāptūr ...	68,116
Pithāpuram ...	5,91,804	Palayampatti ...	37,432
Telaprole ...	5,17,052	Ettiappuram, including Gan-	
Munagala ...	29,014	damauayakkanūr ...	4,31,659
V. U. Ayyanna's estate ...	13,897	Sivagiri ...	1,32,748
Agali Basappa's estate ...	45,996	Sivasamudram ...	12,947
Timmajiammal's estate ...	23,129	Kakangarai ...	17,052
Edamandal ...	29,568	Kavalpara ...	1,24,742

In regard to utilizing the balance to the credit of *Bodogodo*, Government has recently on the Court's recommendation directed the local Public Works officers to investigate and report upon a project for constructing two dams across the Kukudukayi Nalla near Bodogodo: this will cost only Rs. 5,000 according to the estimate of

the local Revenue officers. As, however, the estate balance is large, the Court has desired the Collector to submit an early report on another project referred to by the manager, viz., the proposal to convert the Lakshmipur tank into an irrigation source. The *Serugada* estate is already supplied with good irrigation under the Rushikulya canal; the survey of the estate (at an estimated cost of Rs. 6,000) has been undertaken and land will be purchased with the remaining balance when opportunity offers. Meanwhile, Rs. 10,000 have been invested in Government promissory notes. The *Kurupám* estate has since left the Court's charge. *Sábiru* and *Palayampatti* are involved in debt and the balance will be required for its liquidation. In regard to *Kasimkóta*, estimates for improving the irrigation of the estate are said to be under preparation. As the Collector made the same remark in the previous report, the progress made in the matter during the year under report should have been indicated; and the Collector has accordingly been requested to submit a special report on the point at an early date. The survey of the estate at an estimated cost of Rs. 11,000 is also proceeding. In the last report the balance in *Tangellamúdi* was said to be reserved for the payment of *mesne* profits under the decree in favour of Sri Raja Papamma Rao. The Court again took the matter into consideration, but as the Collector reported that the money would shortly be required for disbursement on the settlement of *mesne* profits, the idea of investing the balance in Government promissory notes was abandoned. In *Pithápuram* about Rs. 40,000 were spent on irrigation works and buildings; but pending disposal of the Privy Council appeal, no permanent arrangement could be made to invest the surplus in productive improvements: Rs. 3½ lakhs have been invested in Government promissory notes since the close of the fasli. In *Telaprole*, *Agali Basappa's* estate, *Marudandanallur* and *B. Chokkalingam Pillai's* estate, the purchase of land will, as stated in the last report, be effected when suitable opportunities offer; the same course will be adopted in the case of *V. U. Ayyanna's* estate, *Timmajiammal's* estate, *Karavalakarai* and *Kakangarai*. Meanwhile, the balances are being invested, as far as possible in Government promissory notes. The bulk of the balance in *Munagala* must be reserved for the payment of the outstanding liabilities and of the law charges connected with the two pending suits in which the minor's adoption and title to the estate are in issue. In *Edamandal*, proposals to purchase adjoining lands had to be abandoned and Rs. 6,000 have since been invested in Government promissory notes. The question of effecting a similar purchase of land for the *Sithamalli* wards at a cost of about Rs. 57,000 is still under consideration. In *Marungápur*, as stated in the last report, a portion of the surplus is being devoted to the improvement of irrigation works and to the formation of village roads, while other permanent improvements, such as the demarcation of sub-divisions of fields, are in progress: but the bulk of the balance will remain invested in Government promissory notes pending the result of negotiations for the purchase of land which are now being carried on. The whole of the surplus in *Sáptúr* has since the close of the period under report been utilized towards the purchase of a village and the payment which had to be made in satisfaction of the decree against the estate obtained by the ward's step-brother who sued for his share of the partible properties. In *Ettiapuram* certain offers to sell lands in the adjoining Government taluks were under consideration. One of these proposals was withdrawn and the other two were finally decided to be unacceptable. The estate manager now proposes to reserve the available balance for purchasing the remaining villages of the *Gandamanáyakkanúr* estate which, it is expected, will be sold by the Civil Courts in the near future. Meanwhile, Rs. 1,25,000 have been invested in Government promissory notes and sanction has just been accorded for a similar investment of Rs. 75,000 more. The Court has recently sanctioned an estimate (approved by the Chief Engineer for Irrigation) for Rs. 43,950 for the conversion of the Tharuvai swamp into a tank: and the Collector has been directed to take steps to complete the work before December 1899, when the ward will attain his majority. Since the close of the fasli, the Court has also allotted a sum of Rs. 60,000 for the marriage of the ward. In *Sivagiri* negotiations are proceeding for the purchase of the Panaiyur mitta for about Rs. 60,000 and the manager promises to report further in regard to the utilization of the surplus. The balance in *Sivasamudram* will be hardly sufficient to meet the cost of repairs to the bridges across the Cauvery which have long been neglected; an estimate for Rs. 25,750 in respect of this item has recently been submitted for the sanction of

Government. In *Kavalpara*, repairs to buildings at an estimated cost of Rs. 24,574 are in progress; it is reported that no lands, likely to yield an adequate return, are available locally; and the purchase of Government promissory notes thus appears to be the only safe means of investing the surplus of this estate.

With reference to paragraph 4 of the Government of India letter communicated in Government Order, No. 591, Revenue, dated 13th August 1894, the Court may remark that *takkavi* advances appear to have been granted as shown below during the year under report.

Sálúru.—Rupees 791 to the ryots of five villages who could not buy seed-grain owing to seasonal reverses.

Kurupám.—Rupees 1,151 were granted in nine villages under similar circumstances.

Edamandal.—Five hundred and eighty-three kalams of seed-paddy were advanced to one of the lessees and recovered within the year.

Sithamalli.—Two hundred and sixty kalams of paddy were advanced to cultivators and recovered with grain interest according to the custom of the estate.

Marudandanallur.—Paddy worth Rs. 311 was advanced and arrangements were made to collect it from the cultivators' share of the produce.

B. Chokkalingam Pillai's estate.—Nine hundred and sixty kalams of paddy were advanced to the lessees of the Attiur village.

Minakshi Aya's estate.—Rupees 600 were advanced to the lessee to meet cultivation expenses.

Sivagiri.—One hundred and eight kottas of paddy were advanced to 117 individuals for repayment at the harvest with interest in kind. Most of this advance has been recovered.

Shulagiri.—Seed-grain worth Rs. 43 was advanced and the amount has since been recovered.

The reports relating to the North Arcot estates and *Ettiapuram* do not contain any information on the point; the attention of the Collectors concerned has been separately drawn to the omission. In a previous report relating to the Gandamanáyakkanúr division, the manager of the *Ettiapuram* estate stated that loans in aid of well-sinking might with advantage be granted and that the deputy manager had been requested to inquire into the matter. The result of the enquiry has, however, not yet been reported.

12. *Percentage of establishment charges and Government commission to normal receipts*.—Column 15 of statement IV appended to the report shows the percentage of establishment charges and Government commission to the ordinary receipts, leaving out of account abnormal items of income, such as debts recovered, amounts borrowed, sale-proceeds of property, refunds of advances, &c., which are included in columns 5, 7, 8 and 9 of enclosure No. 1 to the statement. Taking all the estates together, the percentage was 11·6 against 13·5 in the previous year. An explanation of the excessive rate is furnished below in regard to the undermentioned estates in which the percentage exceeded fifteen:—

Estate.	Percentage.
Bodogodo	18·0
Kurupám	18·2
Tangellamúdi	18·7
V. U. Ayyanna's estate	19·0
Tumba	19·4
Edamandal	16·9
Karavalakarai	15·7
Marudandanallur	15·6
Marungápur	15·6
B. Chokkalingam Pillai's estate	15·2
Sivasamudram	17·6
Shulagiri	19·6
Rayakota	18·0
Ankusagiri (Berikai)	17·8
Punnattur Kovilagom	26·8

As explained in former years, the high percentage in *Bodagodo* is due to the necessity for a highly paid manager as the estate is an exceptionally difficult and unhealthy charge: owing, however, to larger receipts, the percentage has fallen from 19.3 to 18.0. The large expenditure in *Kurupám* (which has since left the Court's charge) was due to the entertainment of a special temporary establishment costing Rs. 154 per mensem to enquire into inam alienations. The already high percentage in *Tangellamúdi*, which, as explained in the last report, was due to the surrender of a greater portion of the estate to Sri Raja Papamma Rao and to the retention of the former highly paid manager for the purpose of completing the preparation of the accounts relating to *mesne* profits, rose further in the fasli under report from 16.2 to 18.7. This was due to the fact that smaller receipts were realized during the period in question and to the payment of arrear salaries and Government commission. As stated in previous reports, no further reduction is feasible in *V. U. Ayyanna's* estate, a small ryotwari property. Owing to larger receipts in *Tumba*, another small estate, the percentage fell from 26 to 19.4. The payment of arrear salaries to certain individuals and the entertainment of an additional clerk, which was considered necessary for the efficiency of the manager's office, account for the high percentage in *Edamanal*. In *Karuvalakarai*, the rise in the percentage from 8.2 to 15.7 was due to the adjustment in fasli 1307 of the salary of the manager's establishment for the previous fasli which had been paid in the first instance from the funds of *Marudandanallur*. The high percentage in *Marudandanallur* was due to short receipts, a sum of Rs. 6,084 due in fasli 1307 having been realized only in July 1898. As stated in the last report, the estate establishments in the Trichinopoly district are not susceptible of much reduction; this accounts for the high percentages in *Marungá-puri* and *B. Chokkalingam Pillai's* estate; in the former estate, however, a slight reduction has since been effected, and the Collector has promised to investigate the feasibility of further reducing the establishment charges. The payment of arrears of Government commission due for fasli 1306 and the purchase of furniture and other articles required for the estate office account for the high percentage in *Sivasamudram*. In *Shulagiri*, the increase from 14.6 per cent. in the previous fasli to 19.6 in the fasli under report is said to be due to the inclusion in the establishment charges of the latter year of a proportionate share of the pay of Mr. Morrison, the Court's European tutor and guardian at Madras, under whom the minor has been placed. If this item be left out of account, the percentage works out only to 14.4, *i.e.*, is slightly less than in the previous year. The percentage in *Rayakota* has, owing to increased revenue and decreased travelling allowance, fallen from 20 to 18; this is a very small estate. The high percentage in *Ankusagiri (Berikai)* was presumably due, as in the previous fasli, to short receipts on account of unfavourable season. In *Punnattur Kovilagam*, the increase in the percentage was due to a similar cause and also to the entertainment of a special Revenue Inspector on Rs. 50 per mensem for the preparation of a register of estate lands.

13. *Public Works*.—Enclosure A to statement IV shows the amounts sanctioned for, and expended on, public works in the several estates under management. The total allotment was Rs. 3,68,770, of which Rs. 2,13,319, or 57.9 per cent., were spent against Rs. 2,11,369, or 69.0 per cent., in the previous year. The expenditure is classified below:—

	Fasli 1306.	Fasli 1307.
	RS.	RS.
Irrigation works	1,06,420	1,24,644
Buildings	76,927	53,439
Communications	13,242	12,693
	<hr/>	<hr/>
Total	1,96,589	1,90,776
Establishment	14,780	22,543
	<hr/>	<hr/>
Grand Total	2,11,369	2,13,319

Estate.	Value of work done but not included in statement IV-A.
	RS.
* Pedda Mérangi	930
Sálúru	1,556
Tangellamúdi	420
Píthápuram	31,551
Sivagiri	5,105
Sivasamudram	3,263
Kavalpara	†
Punnattur Kovilagam	249
Total	43,074

† The exact amount has not been reported.

The outlay on public works was 8.9 per cent. of the total charges of the year. If the debts repaid and the amounts invested in promissory notes be excluded from consideration, the percentage rises to 9.7 against 9.4 in the previous fasli. The comparatively low percentage of expenditure to allotment during the fasli under report appears to be due to the fact that, in the case of several estates,* the value of work actually turned out during the fasli has not been fully entered in statement IV-A which in these cases shows only the amount actually disbursed on submission of bills. The cases calling for special remarks are noticed below:—

Estate.	Allotment.	Expenditure.	Percentage.
	RS.	RS.	
Kurupám	24,175	12,767	52.8
Sálúru	4,390	513	11.9
Píthápuram	88,649	49,513	56.2
Edamanal	1,253	646	51.5
T. Chokkappa Mudaliyar's estate	750	43	6.1
Marungápurí	31,072	5,620	18.1
Sáptúr	20,310	8,536	42.0
Mambarai	500	..	..
Palayampatti	4,030	2,234	55.4
Sivagiri	18,400	8,623	46.9
Sivasamudram	10,892	1,811	16.6
Kavalpara	26,194	2,850	1.9

The short expenditure in *Kurupám* is ascribed to the death, in January 1898, of the overseer whose place was not filled up in view of the approaching restoration of the estate. The low percentage in *Sálúru*, *Píthápuram*, *Sivagiri*, *Sivasamudram* and *Kavalpara* was partly due, as explained above, to the failure to note the full value of the work executed within the fasli. No further explanation is forthcoming in regard to the *Kavalpara* estate, but in *Sálúru* the Collector attributes part of the deficiency in outlay to the Manager's delay in selecting contractors and states that he has taken steps to ensure proper expenditure in future; in *Píthápuram* the short expenditure is also ascribed to delay in the preparation of estimates, while in *Sivagiri* the outlay on irrigation works was in certain cases restricted by the presence of water in the tanks under repair, and in *Sivasamudram* it was found necessary to postpone some of the works projected in order to provide funds for the survey of the estate. In *Edamanal* the short outlay was due to the decision to abandon the idea of repairing a particular building in deference to the wishes of the minor's relatives who considered the site unsuitable. In *Chokkappa Mudaliyar's estate* the Manager failed to submit the necessary estimates in time and the Collector reports that this want of punctuality on his part will be suitably noticed. In *Marungápurí*, the short expenditure is, as in the previous year, attributed partly to the difficulty experienced in selecting sites for sinking wells and partly to the failure of the Local Fund staff to execute certain works entrusted to them—an explanation which cannot be regarded as adequate. Almost all the irrigation works in *Sáptúr* having been put in order, some of the works proposed for execution were postponed as not requiring immediate attention; this estate, it should be mentioned, was in urgent need of additional funds for expenditure on other purposes. In *Mambarai* the failure to utilize the allotment is said to have been due to delay in the preparation and sanction of estimates and consequent difficulty in procuring contractors before the close of year; the explanation is hardly adequate. The *Palayampatti* estate is involved in debt and the short expenditure on public works was caused by want of funds.

14. *Debts due to Estates*.—Statement V-A appended to the report shows the debts due to the several estates under management during the year. The total debts outstanding at the beginning of the fasli amounted to Rs. 10,90,411. Including

those newly contracted (Rs. 20,130) or brought to account (Rs. 11,089), as also the interest that accrued during the year (Rs. 59,814), the total sum due was Rs. 11,81,444, of which Rs. 56,435 were collected and Rs. 45,614 written off, leaving a balance of Rs. 10,79,395 at the end of the year distributed among 28 estates. The outstanding amounts were large in the following estates:—

	Rs.
Sérugáda (Gánjam)	1,78,510
Nandigám (Gánjam)	68,419
Kurupám (Vizagapatam)	86,827
Pedda Mérangi (Vizagapatam)	2,33,291
Pithápuram (Gódávri)	89,933
Telaprole (Kistna)	43,060
Munagala (Kistna)	38,929
Palayampatti (Madura)	1,18,399
Ettiapuram (Tinnevely)	94,520
Punnattur Kovilagam (Malabar)	29,245

The bulk (Rs. 1,67,600) of the amount outstanding in *Sérugáda* is due from the zamindar of Biridi; out of this Rs. 1,50,000 fall due only in 1906, and the Court has recently sanctioned the institution of a suit for the recovery of the remaining Rs. 17,600, representing the overdue instalments of interest. The amount shown against *Nandigám* (an estate taken under management towards the close of the fasli) is only approximate; and the major portion thereof will probably have to be written off as irrecoverable when the necessary inquiries are completed. The Collector has given no particulars regarding the debts due to Kurupám. Writing on the 5th November 1896, he made the following remarks: "The debts due to the estate were left in much confusion during the late Diwan's time. They are under scrutiny at present"; and again, in November 1897, it was reported that the matter would be settled "shortly"; the Court regrets however to observe that the investigation was not completed before the restoration of the estate in September 1898. This unsatisfactory result must be attributed to the inefficiency of the successive managers of the estate. The greater portion of the amount outstanding in *Pedda Mérangi*, which is covered by a decree of the High Court, cannot be recovered at present, the execution of the decree having been stayed by the High Court pending the disposal of the appeal to the Privy Council filed by the judgment-debtors. Out of the sum of Rs. 89,933 outstanding in *Pithápuram*, it is proposed to write off Rs. 18,375 as irrecoverable; a sum of Rs. 58,815 should be recovered from the personal assets of the late Chinna Chellayamma Rao, who is believed, however, to have left no property: the amount is thus probably irrecoverable, but will be retained in the accounts until the period of limitation runs out, in order that the question of taking proceedings for its recovery may not be lost sight of in the event of the debtor's proving possessed of property. In *Telaprole*, Rs. 17,185 and Rs. 25,874 are covered by bonds and decrees respectively, out of which instalments have not fallen due in respect of Rs. 14,939 and Rs. 11,800, and applications for the sale of property have been filed in respect of Rs. 10,687. The bulk (Rs. 37,826) of the amount outstanding in *Munagala* is due under a decree against one Mallam Papanna which cannot be executed pending decision by the Nizam's High Court of the question of the minor's heirship. In regard to the amount outstanding in *Palayampatti*, a suit has been filed for the recovery of Rs. 96,553 due by the brother of the Raja of Ramnad; and in respect of a piece of land in Kodaikanal purchased from the late zamindar, Rs. 19,796 are due by the Raja himself, who has since repaid Rs. 5,183; the remaining instalments have not yet fallen due. Out of Rs. 94,520 due to *Ettiapuram*, Rs. 15,532 are secured by usufructuary mortgages of land: a sum of Rs. 17,520 is covered by hypothecation bonds carrying a high rate of interest and forms a profitable investment, as the security is good and the interest is paid punctually; in the case of Rs. 18,200, instalments have not fallen due, while decrees have been obtained in respect of Rs. 26,105: the remainder is made up of small items which will be collected in due course. As stated in previous reports, almost the whole of the debt in *Punnattur* is due by the female branch to the *sthanoms* belonging to the male branch.

15. *Debts due by Estates*.—Statement V-B shows the debts due by the several estates under management. The total amount due at the beginning of the fasli was Rs. 11,90,126. Adding thereto, debts newly contracted (Rs. 11,000), or brought to account (Rs. 1,099) and the interest that accrued during the year (Rs. 63,250), the total amounted to Rs. 12,65,475, of which Rs. 1,09,759 were repaid, leaving at the end of the fasli a balance of Rs. 11,55,716 due by eighteen estates. The debts outstanding were large in the undermentioned estates:—

Estates.	Amounts. Rs.
Nandigám	1,16,124
Sálúru	2,11,000
Pedda Mérangi	88,119
Tangellamudi	1,18,051
Palayavanam	1,94,559
T. Chokkappa Mudaliyar's estate	73,474
Minakshi Ayal's estate	11,050
Palayampatti	1,84,710
Anavaradam Pillai's estate	13,989
Rayakota	28,089
Punnattur Kovilagam	90,148

In addition to the sum of Rs. 1,16,124 shown above as due by *Nandigám*, the estate owes a sum of Rs. 2,11,800, for which villages have been mortgaged with possession. The estate came under the Court's management towards the close of the fasli under report: and attempts have since been made in various quarters to raise a consolidated loan on a favourable rate of interest for the purpose of redeeming the mortgages and paying off the other debts which bear interest at rates ranging from 12 to 24 per cent. These endeavours have hitherto proved abortive; but the Collector is now negotiating for a loan of a lakh of rupees at 8 per cent. per annum, and will shortly report on the desirability of divesting the estate of its encumbrances by means of selling a few villages. The exact amount due by the estate has not yet been correctly ascertained. The Collector of Tanjore has not reported the action taken by him with reference to a similar proposal for the liquidation of the debts due by *T. Chokkappa Mudaliyar's estate*. He has been separately requested to expedite his report on the matter. The question of the repayment of the debts due by *Rayakota*, another heavily encumbered estate, has been recently engaging the Court's attention, and will be settled on the receipt of a further report, which has just been called for from the Collector. The bulk of the debt can only be paid off gradually as funds accrue. In regard to the debts due by the remaining estates, the Court has nothing to add to the remarks made in the previous report, which are repeated below for convenience of reference.

Extract from the Court's Administration Report for Fasli 1306.

"Ten villages of the *Sálúru* estate were sold during the year for Rs. 4,26,727 and the sale-proceeds were devoted to the payment of debts: of the outstanding balance, Rs. 1,35,000 due to the Jeypore Maharaja cannot be repaid before 1905, while the greater portion of the remainder bears a moderate rate of interest. The amount due by *Pedda Mérangi* will be discharged as funds accrue. As stated in previous reports, the Court has been advised not to pay the *Tangellamudi* debts except under decrees of Civil Courts: and the Raja of Venkatagiri, to whom the major portion of the amount is due, has recently filed a suit in the matter. The liabilities of *Palayavanam* are covered by usufructuary mortgages. The amount shown against the late *Minakshi Ayal's* estate does not become payable till March 1900. As already stated, the Court has recently sanctioned the Collector's proposals for curtailing the expenditure on account of the *Palayampatti* estate and the amount due by it will be paid off as funds accrue.

"In *Anavaradam Pillai's estate*, Rs. 10,430 are secured by mortgages with possession and the remainder will be paid in due course.
"Out of the amount shown against *Punnattur* Rs. 28,225 have to be adjusted among the several *sthanoms* of the estate and the remainder due to private individuals will be paid in due course."

16. *Education of the Wards*.—Statement No. VI appended to the report shows the educational progress of the wards and of such of their relations as were under instruction during the year. Of the 49 persons shown in the list, 46 were males and 3 females.

The marginally-noted six wards were under the tuition of Mr. C. Morrison, the Court's European tutor at *Newington*, Madras. They are reported to have made satisfactory progress during the year: since the close of the fasli Mr. Morrison has

<i>Bodogodo.</i>	<i>Sáptúr.</i>
<i>Serugada.</i>	<i>Ettiápuram.</i>
<i>Kasimkota.</i>	<i>Shulagiri.</i>

taken all of them except the *Shulagiri* ward (who cannot afford the expenditure) on a tour in Northern India. The *Ettiápuram* and *Sáptúr* minors, who will take charge of their properties in a year or two, have already visited many of the most interesting places in Southern India and Ceylon, and their last tour should prove of further material benefit to them. The *Sáptúr* and *Marungápur* wards have been brought to Madras and placed in charge of Mr. Morrison since the close of the fasli under report. The minor zamindar of *Kurupam* continued to make good progress. He spent three months of the year on his estate, studying the theory and practice of Revenue Law and is also well reported on: he was in charge of a tutor appointed by the Raja and had reached the fifth form during the year. The *Pithápuram* minor remained under the tuition of M.R.Ry. P. Sankara Narayana Chettiyar Avargal, M.A., and was to have appeared for the Lower Secondary examination held in December last. He rides daily and joins in out-door sports, besides receiving training in gymnastic exercises. During the year under report the Court devoted its consideration to the question of transferring him to the *Newington* establishment, but in deference to the wishes of his near relations and the recommendation of the Collector of *Gódávári* it was decided to postpone the removal of the minor for the present: this decision was also influenced by the fact that the Privy Council appeal regarding the ward's title to his estate was still pending. The elder ward of the *Edamanal* estate passed the Matriculation Examination during the year and is studying in the Junior F.A. class, *Kumbakónam* College. The *Sivasamudram* ward lives in Mysore and is reported to have made satisfactory progress under the arrangements made by the Mysore Durbar. The Resident has recently expressed the opinion that these arrangements are satisfactory and that there is no necessity to remove the minor to *Newington*, Madras. In deference to the Salem Collector's recommendation the *Ankusagiri* (Berikai) minor has, since the close of the year, been removed from somewhat undesirable surroundings at Hosur to Bangalore where he has been placed in the charge of a respectable pensioner, formerly in the employ of the Mysore State.

The *Telaprole*, *Anavaradam Pillai*, and *Sivagiri* wards and the two *Punnattur* boys continued to study under private tutors. The elder ward of *T. Chokkappa Mudaliyar's* estate having been reported by the Civil Apothecary to be too weak to attend school was also placed under private tuition. Of the remainder, 4 were reading in upper secondary and 22 in lower secondary or primary classes. The progress and behaviour of the boys are reported to be satisfactory except in the case of the undermentioned wards:—

The <i>Chipurupalle</i> minor.	The elder <i>Sithamalli</i> minor.
The younger <i>Pedda Mérañgi</i> minor.	The <i>Kakangarai</i> minor.
The younger <i>Edamanal</i> ward.	B. <i>Chokkalingam Pillai's</i> estate ward.
The <i>Marudandanallur</i> ward.	

The Collectors concerned have taken the necessary steps in the case of the first three boys, and the Court trusts that adequate arrangements will in due course be made in regard to the others. The slow progress in the case of the last mentioned ward is attributed to his own want of natural sharpness rather than to lack of diligence and care on the part of his tutor.

The two female wards of the *Mamdivada* estate and the sister of the *Punnattur* *Valiya* (Senior) Raja made fair progress under their respective private tutors.

The *Pithápuram* minor's sister received no education for the greater portion of the fasli, as Miss J. DeSouza, who was appointed as her governess, joined her duties only towards the close of the fasli. The *Telaprole* minor's sister discontinued her studies, on attaining maturity, and the question of engaging a governess for her is now under the Court's consideration.

17. *Suits*.—The *Chidikada* ward having died during the fasli under report, and the estate having passed out of the Court's charge, the records connected with the appeal now pending before the Privy Council have been handed over to the present owner of the estate in order that he may take the necessary action for the further conduct of the appeal, if so advised. The *Pedda Mérañgi*, *Sáptúr* and *Pithápuram* Privy Council appeals are still pending before that tribunal: and the local High Court has admitted an appeal to the Privy Council against its order decreeing to Sri Raja Papamma Rao the greater portion of the *Tangellamúdi* estate. The printed transcript of records has just been received and the Court of Wards will address Government regarding the prosecution of the appeal on behalf of the *Tangellamúdi* minor on receipt from local counsel of a memorandum for the guidance of the legal advisers engaged in England. The two *Munagala* adoption suits and the appeal relating to the *Pithápuram* minor's claim to the *Kirlampudi* estate are still pending, as also the suit filed by the Raja of Venkatagiri against the *Tangellamúdi* and *Pithápuram* minors for the recovery of a loan obtained from him by the late *Tangellamúdi* Rani. The suit filed by two illegitimate sons of the late zamindar of *Sáptúr* for a share of his partible property ended in favour of the plaintiff, and the Court of Wards decided that there were no sufficient grounds for an appeal. The late zamindar of *Sivaganga* had filed an appeal to the Privy Council as to the possession of a piece of jungle claimed on the one hand by the manager of the *Iluppakudi* temple and on the other hand by the *Sivaganga* zamindar in his capacity as trustee of the *Sakkota* temple. The question of prosecuting the appeal came under the Court's consideration and it was recently decided to compromise the case. The High Court dismissed a few days ago the appeal filed by the brother of the late zamindar questioning the validity of the adoption of the boy who is the Court's ward.

18. *Religious and charitable institutions attached to estates*.—A statement (No. VII) showing the demand, collection and balance and the financial condition of the several religious and charitable institutions attached to estates under management is appended to the report.

19. *Miscellaneous Remarks*.—The zamindar of *Parlakimedi* is in good health and continues to receive the allowance of Rs. 5,000 *per mensem* from his elder son. The forests of the *Bodogodo* estate are under a Forest Ranger whose services have been lent to the Court of Wards. The system of management to be adopted with reference to the *Sáptúr* forests has been referred back to the Collector for consideration. The question of the administration and survey of the *Sivagiri* forests and the desirability of extending the Forest Act to *Ankusagiri* (Berikai) are under the consideration of the Collectors concerned. As in previous years, a small establishment has been maintained to guard the *Shulagiri* forests. The survey of the *Kakangarai* estate was completed after the close of the fasli under report, while that of the marginally-noted estates is either progressing or will shortly be commenced. The Court of Wards is now dealing with the question of the recovery from the tenants concerned of a portion of the cost of the survey. As stated in the previous report, famine batta was granted to estate servants in *Vizagapatam*, *Gódávári* and *Kistna*. Village accounts were, as far as possible, maintained according to the village manual in *Chipurupalle*, in a few villages of *Kasimkota* and in *Tangellamúdi*, *Pithápuram*, *Telaprole*, *Munagala*, *Marungápur*, *Ettiápuram* and *Rayakota*, and the Collector of *Vizagapatam* reports that endeavours are being made to introduce the village accounts also in the other estates under his management.

APPENDIX A.
No. I.—STATEMENT showing the age, &c., of the wards and the periods during which the estates have been under management for fasli 1307 (1897-98).

Districts.	1	2	3	4	5	6	7	8
		Estates.	Government Order by which the estates came under the management of the Court of Wards.	Sex of the wards.	Disabilities.	The period during which the estates have been under management.	Age of the wards at the end of the fasli.	Dates on which the wards will attain majority.
						YRS. M. D.	YRS. M. D.	
Ganjām ..	..	Parlakimedi .. Bodogodo .. Serugada .. Nandigam ..	No. 1279, dated 22nd June 1890 .. " 1026, " 11th Sept. 1885 .. " 2179, " 30th April 1897 .. " 1349, " 17th Mar. 1898 ..	Male .. Do. .. Do. .. Female ..	 Imbecility .. Minority .. Do. ..	67 11 .. 12 9 .. 1 2 .. 0 3 ..	68 0 0 .. 13 3 16 .. 14 10 2 .. 2 9 1 ..	15th Mar. 1906. 29th Aug. 1904. 29th Sept. 1910. Died on 19th Mar. 1898.
Vizagapatam ..	..	Chidikhada † .. Chajurupalle .. Kurupam † .. Saluru .. Pedda Merangi .. Kastukota .. Melupaka .. Mamdivada ..	No. 2930, dated 25th Sept. 1877 .. " 510, " 13th May 1882 .. " 482, " 23rd July 1895 .. " 128, " 19th Feb. 1891 .. " 733, " 19th Oct. 1894 .. " 896, " 22nd Dec. " .. " 1189, " 24th Mar. 1896 .. " 5213, " 17th Dec. " .. No. 834, dated 15th Oct. 1889 .. " 678, " 19th Aug. 1890 ..	Female .. Male .. Do. .. Do. .. Do. .. Do. .. Female .. Male .. Do. ..	 Minority .. Do. .. Do. .. Do. .. Do. .. Do. .. Do. ..	20 9 .. 16 2 .. 7 4 .. 3 8 .. 3 6 .. 2 2 .. 1 6 .. 8 9 .. 6 2 .. 8 0 ..	11 2 24 .. 20 9 25 .. 13 1 22 .. 15 10 23 .. 15 7 9 .. 7 0 0 .. 18 8 15 .. 12 8 26 .. 8 10 0 .. 19 1 11 ..	6th April 1903. 5th Sept. 1898. 22nd May 1906. 8th Aug. 1903. 22nd Oct. 1903. In 1912.* .. 16th Oct. 1900. 5th " 1906. 31st Aug. 1910. 19th May 1900.
Góávarí ..	..	Tangellamdi .. Pithapuram .. Telaprole .. Munagala ..	No. 699, dated 13th Aug. 1889 .. " 1262, " 16th Dec. 1892 .. No. 299, dated 10th Mar. 1885 .. " 816, " 13th Sept. 1893 .. No. 485, dated 16th May 1887 .. " 809, " 21st Nov. 1888 .. " 637, " 27th July 1889 .. " 1170, " 9th Dec. 1891 .. " 621, " 17th June 1892 .. " 392, " 5th " 1894 ..	Do. .. Do. .. Do. .. Do. .. Do. .. Do. .. Do. .. Do. .. Do. .. Do. ..		8 8 .. 5 5 .. 13 4 .. 4 10 .. 11 1 .. 9 7 .. 8 10 .. 6 5 .. 6 0 .. 4 0 ..	12 8 0 .. 16 3 17 .. 19 3 20 .. 9 11 5 .. 15 3 4 .. 18 10 5 .. 12 10 13 .. 16 2 14 .. 13 2 15 .. 9 10 24 ..	1st Nov. 1906. 16th Mar. 1903. 11th Mar. 1900. 26th July 1899. 27th Mar. 1904. 25th Aug. 1900. 16th " 1906. 17th Apr. 1903. 16th " 1906. 6th Aug. 1902.
Tanjore ..	..	Edamanal .. Keruvakurai .. Sithamalli .. Mandandallur .. T. Chokkappa Mudaliyar's Estate	No. 847, dated 19th May 1890 .. " 651, " 19th July 1893 .. No. 699, dated 13th Aug. 1889 .. " 1262, " 16th Dec. 1892 .. No. 299, dated 10th Mar. 1885 .. " 816, " 13th Sept. 1893 .. No. 485, dated 16th May 1887 .. " 809, " 21st Nov. 1888 .. " 637, " 27th July 1889 .. " 1170, " 9th Dec. 1891 .. " 621, " 17th June 1892 .. " 392, " 5th " 1894 ..	Do. .. Do. .. Do. .. Do. .. Do. .. Do. .. Do. .. Do. .. Do. .. Do. .. Do. .. Do. ..		8 8 .. 5 5 .. 13 4 .. 4 10 .. 11 1 .. 9 7 .. 8 10 .. 6 5 .. 6 0 .. 4 0 ..	12 8 0 .. 16 3 17 .. 19 3 20 .. 9 11 5 .. 15 3 4 .. 18 10 5 .. 12 10 13 .. 16 2 14 .. 13 2 15 .. 9 10 24 ..	1st Nov. 1906. 16th Mar. 1903. 11th Mar. 1900. 26th July 1899. 27th Mar. 1904. 25th Aug. 1900. 16th " 1906. 17th Apr. 1903. 16th " 1906. 6th Aug. 1902.
Trichinopoly ..	..	Marungapuri .. B. Chokkalingam Pillai's Estate .. Minakshi Ayal's Estate ..	No. 163, dated 22nd Feb. 1888 .. " 734, " 15th Sept. 1890 .. " 1030, " 30th Oct. 1891 ..	Do. .. Do. .. Female ..		10 3 .. 7 9 .. 6 8 ..	13 7 23 .. 17 10 0 .. 15 4 25 ..	8th Nov. 1905. 31st Aug. 1901. 6th Feb. 1904.

* This is the year on which the elder daughter of the late proprietrix will attain majority; the exact date has not been reported.

† Since handed over.

No. I.—Statement showing the age, &c., of the wards and the periods during which the estates have been under management for fasli 1307 (1897-98)—cont.

Districts.	1	2	3	4	5	6	7	8
		Estates.	Government Order by which the estates came under the management of the Court of Wards.	Sex of the wards.	Disabilities.	The period during which the estates have been under management.	Age of the wards at the end of the fasli.	Dates on which the wards will attain majority.
						YRS. M. D.	YRS. M. D.	
Madura ..	..	Saptér .. Munbarai .. Palayampatti .. Sivaganga ..	No. 5, dated 5th Jan. 1886 .. " 61, " 10th " 1888 .. " 18, " 15th " 1889 .. " 705, " 1st Oct. 1894 .. " 349, " 18th June 1898 ..	Male .. Do. .. Do. .. Do. ..	 Minority .. Do. .. Do. ..	12 6 .. 9 5 .. 3 9 .. 0 1 ..	16 11 23 .. 18 7 19 .. 10 5 23 .. 10 1 0 ..	7th July 1902. 12th Nov. 1900. 7th Jan. 1909. Nov. 1908.* ..
Tinnevely ..	..	Anavaradam Pillai's Estate † .. Ettyapuram .. Sivagiri ..	No. 553, dated 4th July 1889 .. " 487, " 23rd June 1890 .. " 456, " 10th Sept. 1896 ..	Do. .. Do. .. Do. ..		8 5 .. 8 0 .. 1 9 ..	20 7 9 .. 19 6 1 .. 9 2 7 ..	21st Nov. 1898. 30th Dec. 1899. 24th April 1910.
Coimbatore ..	..	Sivasumudram ..	No. 5273, dated 19th Dec. 1896 ..	Do. ..		1 6 ..	13 10 29 ..	2nd Aug. 1905.
Salem ..	..	Shulagiri .. Rayakota .. Kakangarai .. Ankusaagri (or Berikai) ..	No. 788, dated 28th July 1882 .. " 988, " 5th Dec. 1890 .. " 708, " 11th July 1892 .. " 93, " 4th Feb. 1894 ..	Do. .. Do. .. Do. .. Do. ..		15 11 .. 5 11 .. 5 7 .. 4 4 ..	16 3 13 .. 15 6 28 .. 17 0 0 .. 8 11 5 ..	18th Mar. 1903. 3rd Dec. 1903. 30th June 1902. 25th July 1910.
Malabar ..	..	Kavalpara .. Punnattur Kovilagam ..	No. 1187, dated 9th Aug. 1872 .. " 599, " 21st June 1887 .. " 1144, " 20th Mar. 1896 .. " 375, " 20th Apr. 1892 ..	Female .. Do. ..	 Sex ..	25 11 .. 6 2 ..	32 2 5 .. 44 11 0 ..	13th Aug. 1910 † .. 16th Feb. 1911 ‡ ..

* The exact date has not been reported.

† This is the date on which the eldest male member of the family will come of age.

‡ This is the date on which the ward's eldest son will attain majority.

§ Since handed over.

II-B.—STATEMENT showing the settled demand of the Estates under the management of the Court of Wards for fasli 1307 (1897-98).

Districts.	Estates.	Land Revenue.						Miscellaneous.				
		Dry.		Wet.		Total.		Other items.	Total.	Jodi or quit-rent on inams.	Land-cess.	Water-rate and second-crop assessment.
		Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.					
1	2	3	4	5	6	7	8	9	10	11	12	13
Ganjām ..	Parakimedi ..	ACS. 3,200	RS. 3,611	ACS. 4,485	RS. 20,983	ACS. 7,685	RS. 24,594	RS. 7,875	RS. 32,469	RS. 1,174	RS. 2,440	..
	Bodogodo ..	244	488	362	624	606	1,112	19,295	20,407	2,096	2,026	..
	Seruguda ..	..	..	..	..	..	..	22,356	21,356	2,697	1,496	..
	Nandigām ..	..	..	..	..	..	..	..	16,988	206	686	..
	Chidikāda ..	..	..	..	..	..	..	..	6,804	104	226	24
Vizagapatam ..	Chipurupalle ..	2,335	6,410	168	394	2,503	6,804	..	59,894	7,549	2,991	..
	Kurupām ..	..	..	..	..	6,945	49,244	10,650	98,935	10,225	6,254	..
	Sāḷūru ..	6,762	..	7,789	..	14,551	87,789	6,146	11,130	2,182	526	..
	Peddai Merangi ..	659	21,813	1,190	59,528	1,849	9,895	1,235	81,842	4,492	2,941	..
	Kasimkōta ..	..	..	..	..	27,065	81,341	501	7,68,776	16,998	33,590	1,00,444
Gōdāvari ..	Manidivada ..	..	..	476	4,400	476	4,400	..	4,400	410	154	..
	Tungellamāḍi ..	265	552	1,366	9,596	1,632	10,248	..	10,248	..	351	..
	Pithāpuram ..	53,203	2,04,697	71,210	4,83,452	* 124,413	6,88,149	80,627	7,68,776	..	..	..
	Telaprole ..	15,530	31,523	10,760	47,647	95,290	79,170	870	80,040	9,553	2,700	1,237
	Munagala ..	20,569	17,014	2,879	18,955	23,448	35,989	5,914	41,833	86	1,226	2,650
Kistna ..	V. U. Ayyanna's Estate ..	20	..	41	..	61	..	1,095	1,095	..	..	..
	Agali Basappa's do. ..	106	..	73	..	179	..	3,170	3,170	..	..	..
	Tinmajjamal's do. ..	1,932	..	283	..	2,215	5,031	..	5,031	287	233	..
	Tumba ..	248	554	188	1,904	436	2,458	..	2,458	538	233	464
	Palayavanam ..	589	743	230	614	† 819	1,357	404	1,761	253	720	..
Tanjore ..	Edamanal ..	432	..	864	..	1,296	..	16,538	16,538	..	..	265
	Karuvakarnai ..	42	..	147	..	189	..	2,551	2,551	..	..	..
	Sithamalli ..	12	..	291	..	3,662	..	3,662	3,662	..	..	1
	Marudandanallur ..	42	..	549	..	641	..	13,826	13,826	..	..	..
	T. Chokkappa Madaliyar's Estate. Marungapuri ..	160	88,379	729	19,462	889	57,841	13,890	13,890	100	1,938	498
Trichinopoly ..	B. Chokkalingam Pillai's Estate. Minakshi Ayal's estate ..	38,033	..	7,395	..	40,429	..	..	18,069	..	..	..
	..	90	..	802	..	892	..	18,069	18,069	..	..	..
	..	64	..	216	..	280	..	3,525	3,525	..	..	104

* This figure excludes the extent of leased lands.

† The extent of actual cultivation alone is shown in this statement.

II-B.—Statement showing the settled demand of the Estates under the management of the Court of Wards for fasli 1307 (1897-98)—cont.

Districts.	Estates.	Miscellaneous—cont.				Total of columns 10 and 15.	Deduct remission.	Net revenue.	Net demand for fasli 1306.	Difference.	Explanation for large variations.
		Other items.		Total.							
		14	15	16	17	18	19	20	21		
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.			
Ganjam ..	Parlakimedi ..	..	..	..	..	..	..	..	36,496	+	Due to favourable season.
	Bodogodo ..	6,450	10,064	42,533	..	42,533	..	..	30,692	+	Do.
	Sérugada ..	7,982	12,104	32,511	..	32,511	..	..	24,905	+	Do.
	Nandigam ..	389	4,562	26,918	..	26,918	..	..	23,395	+	The increase not satisfactorily explained.
	Chidikáda ..	7,864	8,756	25,744	..	25,744	..	..	7,338	+	Due to relinquishment of certain lands in consequence of bad season in fasli 1306.
Vizagapatam ..	Chipurupalle ..	333	687	7,491	..	7,491	..	..	90,314	—	Due to the sale of eleven villages for liquidation of debts.
	Kurupám ..	17,760	28,300	88,194	..	88,194	..	..	1,21,332	—	Due to the imposition of full assessment on lands held by relatives and others on nominal rent.
	Sáloru ..	4,037	21,416	1,15,351	..	1,15,351	..	..	87,850	+	Due to very low bids obtained in leasing certain lands the previous lessees of which had incurred heavy losses.
	Peddai Merangi ..	36	2,744	13,874	118	13,756	..	..	10,27,388*	—	Due to the favourable character of the season.
	Kasimkóta ..	804	8,237	90,079	..	90,079	..	..	4,964	+	Do.
Gódvári ..	Manidivada ..	20	584	4,984	..	4,984	..	..	11,725	+	Due to the inclusion of the land-cess of two faslis recovered from mortgagees.
	Tangellamdti ..	1,069	1,420	11,668	..	11,668	..	..	15,217	+	Increase due mainly to fluctuation in the value of grain.
	Pithápuram ..	61,996	2,13,028	9,81,804	..	9,81,804	..	..	2,511	+	Due to fluctuation in the value of grain and to better outturn from the <i>aman</i> lands.
	Telaprole ..	14,747	28,237	1,08,277	512	1,07,765	..	..	12,369	+	Due to fluctuation in the price of grain.
	Munegala ..	7,171	11,133	53,016	2,388	50,628	..	..	74,810	—	Due to the grant of season remission on account of failure of rain.
Kistna ..	V. U. Ayyanna's Estate ..	..	..	1,095	..	1,095	..	..	17,795	+	
	Agali Basappa's do. ..	..	..	3,170	..	3,170	..	..	3,483	+	
	Tinmajjamal's do. ..	..	..	6,539	..	6,539	..	..	18,105	+	
	Tumba ..	2,256	3,491	5,949	1,176	4,773	..	..	3,298	+	
	Palayavanam ..	3,956	4,929	6,690	..	6,690	..	..	8,483	+	
Tanjore ..	Edamandal ..	67	332	16,870	..	16,870	..	..	17,795	+	
	Karvalakarai ..	113	113	2,664	..	2,664	..	..	18,105	+	
	Sithamalli ..	295	296	3,958	..	3,958	..	..	3,298	+	
	Marudandanallur ..	483	483	14,309	..	14,309	..	..	3,483	+	
	T. Chokkappa Mudaliyar's Estate ..	20	20	13,910	..	13,910	..	..	3,298	+	
Trichinopoly ..	Marungapuri ..	17,955	20,491	78,332	4,527	73,805	..	..	17,795	+	
	B. Chokkalingam Pillai's Estate ..	36	36	18,105	..	18,105	..	..	3,298	+	
	Minakshi Ayal's Estate ..	6	110	8,655	337	8,483	..	..	3,298	+	
	..	..	..	..	..	..	..	..	..	..	
	..	..	..	..	..	..	..	..	..	..	

* Includes the figures relating to the Uppada village.

II-B.—Statement showing the settled demand of the Estates under the management of the Court of Wards for fasli 1307 (1897-98)—*cont.*

Districts.	Estates.	Land Revenue.										Miscellaneous.		
		Dry.		Wet.		Total.		Other items.		Total.		Jodi or quit-rent on farms.	Land-cess.	Water-rate and second-crop assessment.
		Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.			
1	2	3	4	5	6	7	8	9	10	11	12	13		
Madura ..	Saptar ..	ACS. 20,394	RS. 23,563	ACS. 1,624	RS. 16,162	ACS. 22,018	RS. 39,725	RS. ..	RS. 39,725	RS. 2	RS. 1,136	RS. 2,006		
	Mambarai ..	3,590	3,361	622	2,118	4,212	5,479	..	5,479	..	190	..		
	Palayampatti ..	14,245	21,507	2,627	26,569	16,872	48,066	7,221	55,287	..	1,325	..		
	Sivaganga ..	..	..	..	..	..	..	..	..	..	..	..		
	Anavaradam Pillai's Estate ..	47	..	159	..	206	..	3,398	3,398	..	..	..		
Tinnevely ..	Ettiappuram ..	267,870	2,55,876	5,312	27,209	273,182	2,83,085	7,365	2,90,450	1,622	10,632	4,175		
	Do. Gandamanayakkandur ..	32,915	53,375	871	2,432	33,786	55,807	..	55,807	..	1,822	..		
	Sivagiri ..	36,861	35,389	11,930	29,942	48,791	65,231	..	65,231	1,147	3,181	6,224		
Coimbatore ..	Sivasamudram ..	4,167	4,103	764	4,971	4,931	9,074	5,301	14,375	22	585	219		
	Shulagiri ..	9,361	10,434	785	4,084	10,146	14,518	2,240	16,758	4,126	679	15		
	Rayakota ..	2,888	3,008	150	751	3,038	3,759	1,384	5,143	73	183	..		
Salem ..	Kakungarai ..	2,198	1,563	310	1,198	2,508	2,701	..	2,701	7	85	9		
	Ankushgiri (or Berikai) ..	14,648	16,838	940	3,878	15,588	20,716	4,399	26,115	2,439	987	..		
Malabar ..	Kavalpara ..	12,522	..	4,105	..	16,627	..	28,756	28,756	..	..	..		
	Punnattur Kovilagam ..	15,600	..	3,400	..	19,000	..	10,215	10,215	..	..	..		
	Total ..	577,654	7,57,264	147,520	8,01,328	759,184	17,10,551	3,02,738	20,13,289	65,388	81,536	1,19,573		

* This includes the figure relating to Tirumalaivadi mitia.

II-B.—Statement showing the settled demand of the Estates under the management of the Court of Wards for fasli 1307 (1897-98)—*cont.*

Districts.	Estates.	Miscellaneous— <i>cont.</i>		Total of columns 10 and 15.	Deduct remission.	Net revenue.	Net demand for fuel 1306.	Difference.	Explanation for large variations.
		Total.							
		Other items.	14	15	16	17	18	19	20
Madura	Saptár	RS. 12,171	RS. 16,215	RS. 55,940	RS. 988	RS. 54,952	RS. 57,744	RS. 2,792	Owing to want of timely rains.
	Mambarai	369	559	6,298	622	5,676	6,444	768	
	Palayampatti	1,574	3,180	58,467	..	58,467	62,806	4,339	Due to want of timely rains.
	Sivaganga	..	..	..	..	..	..	..	
	Anavaradam Pillai's Estate	150	150	3,548	..	3,548	2,859	689	Due to the increased rate of the market price of grain.
Tinnevely	Ettiappuram	78,297	94,726	3,85,176	4,083	3,81,093	3,76,640	4,453	Due mainly to the permanent acquisition of certain villages previously held on usufructuary mortgage, the income from which was included in statement V-A.
	Do. Gandamanayakkanúr	4,750	6,629	62,435	1,092	61,344	57,228	4,116	Due to increase in the extent of holdings.
	Sivagiri	80,155	90,707	1,55,938	26	1,55,912	1,53,467	2,445	Due partly to favourable season and partly to increase under certain miscellaneous items.
Coimbatore	Sivasamudram	4,746	5,572	19,947	..	19,947	13,703	6,244	Due mainly to the inclusion in this fasli of the value of grain demand.
	Shulagiri	3,018	7,838	24,596	1,027	23,569	23,316	253	
Salem	Rayakota	1,082	1,338	6,481	73	6,408	5,666	742	
	Kakungarai	2,044	2,145	4,846	42	4,804	4,636	168	
	Ankushgiri (or Berikai)	3,417	6,843	31,958	2,123	29,835	28,924	911	
Malabar	Kavalpara	9,172	9,172	37,928	..	37,928	30,004	7,924	Due to increase under renewal fees.
	Punnattur Kovilagam	1,260	1,260	11,475	..	11,475	13,551	2,076	Due apparently to unfavourable season.
	Total	3,59,918	6,29,415	26,42,704	19,134	26,23,570	26,18,601	4,969	

No. III.—STATEMENT showing the Demand, Collection and Balance of the Estates under the management of the Court of Wards for fasli 1307 (1897-98).

Districts.	Estates.	Demand.	Collection.	Amount written off.	Balance at the end of the fasli.	Subsequent collections and remissions.	Amount since recommended to be written off.	Net recoverable balance on the date of the Collector's report.	Percentage of column 9 to column 3.
1	2	3	4	5	6	7	8	9	10
<i>Arrivals.</i>									
Gaujam ..	Parlakimedi ..	Rs. (e) 9,428	Rs. 6,130	Rs. 583	Rs. 2,715	Rs. 64	Rs. 1,825	Rs. 1,825	14.1
	Bodogodo ..	(e) 5,166	2,794	4	2,368			2,368	45.8
	Nandigan ..	3							
	Chidikada ..	10,077	10,014		63	29		34	0.3
	Chipurupalle ..	1,706	1,554	17	135	58		77	4.5
	Safura ..	(b) 1,14,824	17,311	18,362	79,151	101		79,050	68.8
	Pedda Merangil ..	(c) 77,786	16,554	8	61,254	633		60,591	77.9
	Kasimkōta ..	7,050	5,314	405	1,361	583		778	11.0
	Mamdivada ..	(c) 68,065	35,430	1,254	31,372	2,704		28,668	42.1
	Tangellamōdi ..	4,302	1,532		2,770	822		1,948	45.3
	Pithapuram ..	(c) 1,760	1,394	340	26			26	1.5
	Telaprole ..	(c) 13,70,956	1,48,300		12,22,656	5,383		2,71,728	19.8
	Munagala ..	(d) 1,70,431	54,378	10,553	1,05,800	4,107		81,348	47.7
	V. U. Ayyanna's Estate	(e) 9,419	2,766	180	6,473	13		6,460	68.6
	Agali Basappa's do.	(f) 7		7					
	Timmajiammal's do.	168		168					
	Tumba ..	111	69						
	Palayavanam ..	2,496	1,190	86	42				
	Edamahal ..	(e) 2,038	1,566		472	3		1,112	44.5
	Karuvakkarai ..	10,085	6,656	33	3,396	11		3,385	33.6
	Sithamalli ..	53							
	Marudandanallur ..	178							
	T. Chokkappa Mudaliyar's Estate	(e) 3,698	2,834	93	771			771	20.8
	Marungēpurī ..	12,599	7,849	435	4,315			830	6.6
	B. Chokkalingam Pillai's Estate	(d) 41,241	38,810	215	2,216	715		1,501	3.6
	Minakshi Ayal's estate ..	23,338	4,111	1,631	17,596	634		16,962	72.7
	Sāptār ..	983							
	Mamburai ..	5,650	4,391	331	938	33		895	15.8
	Palayampatti ..	2,406	2,184		222			177	7.3
	Sivaganga ..	47,184	34,994		12,190	512		11,678	24.7
	Anavaradam Pillai's Estate	241		14	227			227	94.2
	Ettyapuram ..	(d) 1,73,361	44,237	15,972	1,13,152	13,012		88,588	51.2
	Do. (Gandamayakkanūr division).	26,144	25,750		394	3		22	0.1
	Sivagiri ..	96,20	32,777		63,543	169		63,374	65.8
	Sivasundram ..	(e) 8,545	3,248	5,133	164			108	1.3
	Shulagiri ..	1,816	1,654		152			152	8.4
	Rayakōta ..	69							
	Kakangarai ..	447		183	264				
	Ankusegiri (or Berikai) ..	(d) 3,175	1,244	804	1,128	72		1,124	35.4
	Kavalpara ..	2,750	2,088		662	4		668	23.9
	Punnattur Kovilagam ..	24,385	4,933		20,352	749		19,603	80.4
	Total ..	23,40,483	5,24,449	56,511	17,59,523	30,443	9,82,961	7,46,119	31.9

(a) Due to the revision of land-cess and to the inclusion in the previous fasli of excess collection as regular collections.

(b) Due to the adoption of revised figures.

(c) Not explained.

(d) This is made up of Rs. 7,27,541 and of Rs. 2,18,004 which in the Demand Collection and Balance statement for the quarter ending 30th September 1898 have been classified respectively as "irrecoverable" and "adjustable towards the *mujaras* payable from the estate."

(d) This figure includes certain items newly brought to account.

(e) This is the correct figure.

(f) Rupees 79 being arrears rents covered by bonds have been erroneously excluded from this statement.

(g) This figure excludes the interest on Government Promissory notes, &c.

APPENDIX D-2.

No. III.—STATEMENT showing the Demand, Collection and Balance of the Estates under the Court of Wards for fasli 1307 (1897-98).

Districts.	Estates.	Demand.	Collection.	Amount written off.	Balance at the end of the fasli.	Subsequent collections and remissions.	Amount since recommended to be written off.	Net recoverable balance on the date of the Collector's report.	Percentage of column 9 to column 3.
1	2	3	4	5	6	7	8	9	10
<i>Current.</i>									
Gaujam ..	Parlakimedi ..	Rs. 42,533	Rs. 39,945		Rs. 2,588	Rs. 666		Rs. 1,922	4.5
	Bodogodo ..	32,311	31,686		625	442		383	1.2
	Nandigan ..	26,918	24,365		2,553	300		2,253	8.4
	Chidikada ..	25,744	23,559		2,185	1,391		794	3.1
	Chipurupalle ..	7,491	7,322		169	35		134	1.8
	Kurupam ..	88,194	62,576		25,618	378		25,240	28.6
	Safura ..	1,15,351	86,581		28,770	1,070		27,700	24.0
	Pedda Merangil ..	13,756	13,205		551	337		214	1.5
	Kasimkōta ..	90,079	62,452		37,627	8,349		34,278	38.0
	Mamdivada ..	4,984	3,751		1,233			1,233	24.7
	Tangellamōdi ..	11,668	9,918		1,750	572		1,178	10.1
	Pithapuram ..	9,81,804	8,54,556		1,27,248	23,462		1,03,786	10.6
	Telaprole ..	1,07,765	1,05,493		2,272	142		686	0.6
	Munagala ..	50,628	48,533		2,095	210		1,668	3.3
	V. U. Ayyanna's Estate	941	879		62			62	6.6
	Agali Basappa's do.	3,035	3,035						
	Timmajiammal's do.	6,047	5,931		116	105		11	0.2
	Tumba ..	4,782	3,220		1,562	540		1,022	21.4
	Palayavanam ..	8,086	6,687		1,399	295		1,104	13.6
	Edamahal ..	16,870	16,467		403	138		265	1.6
	Karuvakkarai ..	2,664	2,420		244	125		119	4.5
	Sithamalli ..	3,958	3,814		144	121		23	0.6
	Marudandanallur ..	14,309	7,457	14	6,838	6,084		754	5.3
	T. Chokkappa Mudaliyar's Estate	13,910	13,031		879	270		522	3.7
	Marungēpurī ..	73,805	31,730		42,075	24,798		17,277	23.4
	B. Chokkalingam Pillai's Estate	18,105	10,615	858	6,832	4,356		2,276	12.6
	Minakshi Ayal's Estate	3,298	2,506		792	556		236	7.1
	Sāptār ..	54,952	46,721		8,231	6,040		2,191	3.9
	Mamburai ..	6,676	2,954		2,722	1,156		1,566	27.6
	Palayampatti ..	68,467	39,145		19,322	9,963		9,359	16.0
	Sivaganga ..								
	Anavaradam Pillai's Estate	3,548	3,451		97			97	2.7
	Ettyapuram ..	3,81,093	3,08,845		72,248	36,197		36,051	9.4
	Do. (Gandamayakkanūr division).	61,344	46,314		15,030	13,306		1,724	2.8
	Sivagiri ..	1,55,912	1,17,500		38,412	24,472		13,940	8.9
	Sivasundram ..	19,947	19,339		608	254		76	0.5
	Shulagiri ..	23,569	22,560		1,009	359		650	2.7
	Rayakōta ..	6,408	6,289		119	85		34	0.5
	Kakangarai ..	4,804	4,804						
	Ankusegiri (or Berikai) ..	29,835	27,290	203	2,342	449		1,893	6.3
	Kavalpara ..	37,928	34,582		3,346	6		3,340	8.8
	Punnattur Kovilagam ..	11,475	3,070		8,405	368		8,037	70.0
	Total ..	26,24,194	21,54,598	1,075	4,68,521	1,62,397	2,026	3,04,098	11.6

* This figure excludes the value of the grain demand which has been erroneously included in statement II-B.

† This figure includes Rs. 9 being the value of stamp affixed to sale applications and subsequently recovered from the parties.

‡ This figure includes certain items which are not strictly "land revenue," and are therefore excluded from statement II-B.

No. IV.—FINANCIAL STATEMENT OF Receipts and Charges of the several Estates under the management of the Court of Wards for fasli 1307 (1897-98).

APPENDIX E.]

28

[STATEMENT No. IV.

Districts.	Estates.	Amount to the credit of the estate at the beginning of fasli 1307.					Balance to the credit of the estate at the close of fasli 1307.					Increase or decrease as compared with the opening balance.	Percentage of establishment charges and Government commission to normal receipts.	
		Govern-ment securities.	Cash.	Value of grain.	Total.	Total cash receipts.	Total of columns 7 and 4.	Total charges.	Govern-ment securities.	Cash.	Value of grain.			Total.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Gaujam	Parlakimedi	33,77,900	61,537	1,000	34,39,437	54,204	1,15,741	83,275	16,14,300	32,466	16,46,766	17,92,671	5-0	
	Bodogoda	48,800	1,510	2,289	51,310	49,055	50,565	43,445	48,800	7,120	57,906	6,596	18-0	
	Nandigam	..	2,289	..	2,289	61,692	63,981	39,827	..	24,154	24,154	9-2		
	Chidkida	..	..	..	..	2,781	2,781	2,653	..	128	128	0-1		
Vizagapatam	Chipurupalle	31,900	5,355	..	37,255	36,891	42,246	24,104	32,400	18,082	50,482	13,227	8-8	
	Kurupam	..	735	..	735	9,105	9,841	9,198	..	643	643	9-6		
	Sadrâ	1,29,200	3,136	..	1,32,336	1,17,839	1,20,975	1,09,752	1,11,600	11,223	1,22,823	9,513	18-2	
	Pedda Merangi	..	970	..	970	1,12,636	1,21,830	82,116	..	39,714	39,714	30,520	10-2	
Gôdâvari	Kasimkôta	1,09,600	12,144	..	1,21,744	1,01,209	1,13,353	86,117	1,14,600	28,256	1,42,856	21,092	11-1	
	Mamidiyada	..	1,446	..	1,446	5,292	5,788	5,932	..	806	806	9-3		
	Tungellamudi	28,300	43,239	..	71,539	12,592	55,831	20,607	28,300	35,224	63,524	8,015	18-7	
	Pithapuram	..	8,33,612	..	3,33,612	10,43,378	13,76,990	7,85,186	..	5,91,804	5,91,804	2,58,192	10-4	
Kistna	Telaprole	8,59,200	64,520	..	4,23,730	1,85,799	2,50,329	98,277	8,65,000	1,52,052	6,17,052	93,322	12-4	
	Munagala	..	26,791	..	26,791	51,311	58,102	49,088	..	29,014	29,014	2,223	14-5	
	V. U. Ayyanna's Estate	13,200	766	..	13,966	1,677	2,443	1,946	..	497	13,897	65	19-0	
	Agali Basappa's do.	89,800	2,316	..	42,116	6,274	8,500	2,994	40,400	5,696	46,096	3,880	11-5	
North Arcot	Timmajammal's do.	..	19,884	..	19,884	6,491	26,375	19,946	16,700	6,429	23,129	3,245	11-5	
	Tumba	..	399	..	399	4,410	4,809	4,184	..	625	625	226	19-4	
	Palayavaram	..	224	..	680	10,332	10,108	7,438	..	2,670	2,917	2,327	8-2	
	Edamahal	..	6,389	969	7,358	27,107	33,446	16,239	..	17,207	12,361	29,568	16-9	
Tanjore	Karuvakurari	6,300	481	2,058	8,839	5,205	6,686	3,540	6,400	2,146	20,007	1,714	15-7	
	Sithumali	60,100	3,000	1,552	64,652	8,073	11,073	6,106	61,000	4,967	67,906	3,253	14-6	
	Marudandanallur	13,500	1,629	214	15,343	13,046	14,675	14,021	13,700	694	14,394	509	15-6	
	T. Chokkappa Mudaliyar's Estate	..	1,663	902	2,565	29,576	31,239	27,240	33,200	3,999	37,199	3,761	8-2	
Trichinopoly	Marungapuri	32,600	12,182	..	44,782	72,595	84,777	58,359	33,200	26,438	59,638	14,866	16-6	
	B. Chokkalingam Pillai's Estate.	21,300	3,162	2,529	26,991	18,046	21,208	17,576	21,600	3,632	28,712	1,721	15-2	
	Minakshi Ayal's Estate	..	10,994	..	10,994	4,030	10,024	13,774	1,100	1,250	2,350	4-3		
	Saptar	1,95,700	11,556	18,779	1,86,835	98,420	1,09,776	81,021	23,400	28,755	15,961	68,116	12-8	
Madura	Mamburari	..	1,809	..	1,809	5,138	6,947	4,624	..	2,323	2,323	514	19-2	
	Palayampatti	..	7,089	28,312	35,352	86,775	93,855	69,662	..	24,193	13,239	37,432	14-1	
	Sivaganga	..	..	..	..	..	..	..	..	..	..	..	..	
	..	..	..	..	..	..	..	..	..	..	..	..	..	

* Includes the amount held on behalf of the second daughter of the late proprietor.

† Due apparently to rounding of fractions.

† This is the correct figure.

‡ Includes the figure relating to the Uppada village.

|| Including Government promissory notes (Rs. 1,000) deposited as security by a lessee.

APPENDIX E.]

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[STATEMENT No. IV.

No. IV.—Financial Statement of Receipts and Charges of the several Estates under the management of the Court of Wards for fasli 1307 (1897-98)—cont.

Districts.	Estates.	Amount to the credit of the estate at the beginning of fasli 1307.				Total cash receipts. 7 and 4.	Total of columns 7 and 4.	Total charges. 9	Balance to the credit of the estate at the close of fasli 1307.				Increase or decrease as compared with the opening balance.	Percentage of establishment charges and Government commission to normal receipts.
		Govern-ment securities.	Cash.	Value of grain.	Total.				Govern-ment securities.	Cash.	Value of grain.	Total.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Tinnevely	Anavaradam Pillai's Estate	..	503	..	503	3,468	3,971	3,149	..	822	..	822	319	3-7
	Etiyapuram	1,30,400	1,54,271	133	2,84,804	8,61,115	5,15,386	2,87,410	1,33,900	2,27,976	300	3,62,176	77,372	10-1
	Do. (Gandamanayakkandur portion)	..	..	..	..	75,280	91,539	22,056	..	69,483	..	69,483	53,224	5-8
	Sivagiri	..	27,310	46,925	74,235	1,95,805	2,23,115	1,34,175	..	88,940	43,808	1,32,748	58,513	10-6
Coimbatore	Sivasamudram	..	9,468	2,461	11,929	22,180	31,648	19,451	..	12,197	750	12,947	1,018	17-6
	Shulagiri	..	9,517	..	9,517	25,286	34,803	27,520	..	7,283	..	7,283	2,234	19-6
Salem	RayaKota	..	4,483	..	4,483	6,358	10,841	6,416	..	5,425	..	5,425	942	18-0
	Kakangarai	11,200	5,574	..	16,774	7,748	13,322	10,470	14,200	2,852	..	17,052	278	13-4
	Ankusaigiri (or Berikai)	..	3,980	..	3,980	28,581	32,561	31,026	..	1,535	..	1,535	2,445	17-8
	Kavalpara	80,360	19,575	3,888	1,03,768	54,727	74,502	35,901	81,500	38,401	4,841	1,24,742	20,984	13-6
Malabar	Punnattur Kovilagam	..	3,890	900	4,790	17,283	21,173	18,637	..	2,536	1,060	3,696	1,194	26-8
	Total	46,52,400	9,04,154	1,11,521	56,68,075	30,62,563	39,66,717	24,03,834	27,75,500	15,62,883	1,04,785	44,43,168	12,24,907	11-6

* This is the correct figure.

† This is the revised figure.

‡ Including promissory notes of the nominal value Rs. 3,500 received from the District Board.

[illegible]

Districts.	Estates.	Charges.											
		Government demand.				Govern- ment com- mis- sion for manage- ment.	Total manage- ment, works and Govern- ment demand.	Main- tenance and education of the wards.	Allowances to the members of the family.	Repayment of debts.	Invested in Govern- ment securities.	Other miscel- laneous disburse- ments.	Total charges.
		Public works expendi- ture.	3	4	5								
1	2												
Ganjām ..	..	..	1,402	..	..	..	..	..	..	..	..	..	..
	..	..	6,919	4,004	..	1,348	2,750	2,985	1,568	..	55,867	24,558	83,275
	..	..	2,063	4,950	4,165	1,251	15,793	2,932	611	8,494	..	13,858	43,445
	..	..	3	2,348	33	756	2,384	..	250	..	..	11,997	89,827
	..	..	2,288	5,645	1,827	873	13,014	7,280	900	..	495	2,475	23,164
	..	..	15	3,872	438	236	7,200	1,442	..	..	..	556	9,198
	..	..	649	7,017	7,017	2,174	58,651	15,932	3,542	8,000	1,979	21,648	1,09,752
	..	..	12,767	32,328	9,331	2,546	32,969	2,275	91	16,073	..	10,708	82,116
	..	..	613	5,730	1,063	466	9,021	2,892	197	6,484	..	2,742	21,336
	..	..	25	38,441	4,105	2,350	64,769	4,691	..	..	4,936	10,721	85,117
	..	..	11,901	1,793	921	132	6,517	1,789	..	1,000	..	461	6,932
	..	..	175	2,797	..	311	5,98,475	..	..	7,228	..	6,562	20,607
	..	..	72	1,830	2,797	23,198	5,98,475	26,497	69,888	..	..	80,326	78,656
	..	..	49,813	1,95,181	1,95,181	4,732	6,181	8,060	2,583	5,724	..	20,729	98,277
	..	..	16,223	6,222	6,222	1,255	25,872	2,836	300	4,979	..	15,101	49,088
	..	..	10,922	4,572	3,608	..	734	288	60	..	198	566	1,946
	..	..	266	430	..	88	1,366	524	48	..	594	462	2,394
	..	..	268	984	..	114	1,026	1,801	..	..	16,417	702	19,946
	..	..	587	278	..	161	3,016	720	132	..	..	316	4,184
	..	..	746	377	..	110	5,012	310	354	..	..	1,762	7,438
	..	..	404	910	..	187	8,049	1,496	30	..	..	6,664	16,239
	..	..	646	5,410	..	325	1,594	225	208	..	..	1,414	3,540
	..	..	1,668	997	..	96	2,398	1,045	..	..	..	891	6,106
	..	..	501	1,410	..	210	8,228	705	..	..	198	1,772	14,021
	..	..	778	6,661	..	353	8,345	473	563	3,953	..	14,391	27,240
	..	..	1,266	6,260	..	508	41,391	5,743	78	..	..	8,216	58,339
	..	..	1,210	19,551	..	1,798	11,709	1,488	296	..	593	3,862	17,576
	..	..	867	8,052	..	439	2,605	430	720	..	297	839	13,774
	..	..	6,528	1,739	..	43	30,811	8,062	3,746	10,000	..	38,402	81,021
	..	..	997	2,633	..	1,460	2,458	1,190	..	..	..	976	4,624
	..	..	8,586	1,500	..	125	31,734	645	..	..	..	8,388	69,662

Districts.		Estates.		Charges.									
1	2	3	4	Government demand.		7	8	9	10	11	12	13	14
		Establishment for management and contingencies.	Public works expenditure.	Peishkash.	Assessment and land-cess.	Government commission for management.	Total management works and Government demand.	Maintenance and education of the wards.	Allowances to the other members of the family.	Repayment of debts, securities.	Invested in Government securities.	Other miscellaneous disbursements.	Total charges.
		Rs.	Rs.	Rs.	Es.	Rs.	Es.	Es.	Rs.	Rs.	Es.	Es.	Es.
Tinnevely	Anayandam Pillai's Estate	26	9		1,087	103	1,225	494	120	363	..	947	3,145
	Etirupuram	26,722	60,098	99,237	19,475	7,601	2,13,183	5,455	25,417	..	..	43,105	2,87,419
	Do. (Gandamanayakanur portion)	2,749	1,350	10,553	3,308	1,435	19,495	2,376	4,818	..	..	2,551	22,056
	Sivagiri	15,982	8,623	54,580	5,036	4,678	88,899	8,476	19,451	..	..	38,082	134,175
Coimbatore	Sivassumudram	3,929	1,811	2,236	585	815	5,476	5,030	2,267	8,800	..	10,975	19,451
	Shulagiri	4,173	3,355	5,468	1,249	591	14,836	4,084	180	..	..	1,897	27,520
	Rayakota	938	..	7,732	958	156	4,084	415	267	..	..	1,737	5,416
	Kakangarai	699	310	1,580	332	161	3,082	472	594	1,099	3,056	2,167	10,470
Malabar	Ankragiri (Berikai)	4,380	2,066	7,191	2,020	713	16,370	964	3,422	4,368	1,188	5,902	31,026
	Kavalpara	6,172	2,850	..	3,801	1,066	13,589	7,776	640	..	..	12,408	35,901
	Punnattur Kovilgom	3,665	594	..	963	350	5,572	4,146	..	4,171	..	4,748	18,667
	Total	2,47,502	2,14,492	6,39,568	3,26,929	67,568	14,96,069	1,82,184	1,29,603	1,04,707	* 92,632	4,48,649	24,03,854

Government promissory notes of the nominal value of Rs. 94,000 were purchased as detailed below:—

* For this sum, Government promissory notes of the nominal value of Rs. 94,000 were purchased as detailed below :—

Parlakimedi, Rs. 56,930 ; Chilizada, Rs. 500 ; Kurupám, Rs. 2,000 ; Kasinkota, Rs. 5,000 ; Telaprole, Rs. 5,800 ; V. U. Aryanna's estate, Rs. 200 ; Agali Basappa's estate, Rs. 600 ;
Timmaiammal's estate, Rs. 16,700 ; Karuvakaraí, Rs. 100 ; Sithamali, Rs. 900 ; Marudandanalur, Rs. 200 ; Marungupuri, Rs. 600 ; B. Chokkalingam Pillai's estate, Rs. 300 ; Kakangarai, Rs. 3,000 ; and Kavathara, Rs. 1,200.

APPENDIX H.

the Expenditure incurred on public works in the several Estates under the management for fasli 1307 (1897-98).

[illegible]

Enclosure A to Statement No. IV showing the Expenditure incurred on public works in the several Estates under the management for fasli 1307 (1897-98)—*cont.*

Districts.	Estates.	Irrigation works.		Buildings.		Communica- tions.	Establishments.	Total expenditure.	Allotment in the budget.	Percentage of expendi- ture to allotment.
		New works.	Repairs.	New works.	Repairs.					
1	2	3	4	5	6	7	8	9	10	11
Coinbatore ..	Sivasamudram ..	..	..	..	..	..	..	..	..	..
..	Shulagiri ..	..	391	1,092	267	61	..	1,811	10,892	16.6
..	..	..	570	230	693	1,847	15	3,555	4,296	78.1
Salem ..	Kakutota ..	..	..	..	..	..	..	..	..	..
..	Kakungurai ..	..	..	..	..	..	..	..	..	..
..	Ankusegiri (Berikai) ..	..	755	..	1,311	..	..	310	350	88.6
..	Kavalpara ..	..	..	1,866	1,461	23	..	2,966	2,405	85.9
..	Punnattur Kovilagam ..	..	..	280	314	..	..	2,850	26,194	1.9
	Total ..	9,544	1,15,100	15,834	37,605	12,693	22,443	2,13,319	3,68,770	57.9

N.B.—The figures in column 4 of enclosure 2 to statement IV represent the amount disbursed from the treasury, while the figures in column 9 of this statement show the value of work actually done in the fasli.

APPENDIX I.

No. V.A.—STATEMENT showing the Debts, other than arrears of rent covered by bonds, due to the Estates under the management of the Court of Wards for fasli 1307 (1897-98).

Districts.	Estates.	Debts as per last year's account.	Debts newly contracted.	Debts newly brought to account during the year.	Interest accruing during the year.	Total.	Debts collected.	Debts written off.	Total.	Remainder due at the end of the fasli.
1	2	3	4	5	6	7	8	9	10	11
Ganjam ..	Parlakimedi .. Bodogodo .. Serrigada .. Nandigam .. Chidikada .. Chipurupalle .. Kurupam .. Sklaru .. Pedda Merangi .. Kasimkōta .. Mamdivada .. Tangellamdi .. Pithapuram .. Telaprole .. Munagala .. V. U. Ayyanna's Estate .. Agali Basappa's do. .. Tinnajammal's do. .. Tumba .. Palayavanam .. Edamanal .. Karuvakalai .. Sithamalli .. Marudandanallur .. T. Chokkappa Mudaliyar's Estate .. Marungāpuri ..	.. 865 1,66,172 68,419 .. 5,155 (a) 86,334 (b) 18,959 2,14,747 (b) 21,915 96,035 44,390 38,929 3,499 6,286 2,152 386 11,104 2,343 3,555 ..	 12,348 3,791 .. 30 ..							

(a) This is the revised figure

(b) This is the correct figure.

(c) Difference of Re. 1 is apparently due to rounding of fraction.

(d) Difference due to transfer of Rs. 144 to statement III.

* Includes interest on takkavi advances and costs awarded in the execution of a decree.

† Includes advances recovered.

‡ Includes Rs. 3,500 paid by the District Board, Tinnevely, in the shape of Government Promissory notes.

No. V-A.—Statement showing the Debts, other than arrears of rent covered by bonds, due to the Estates under the management of the Court of Wards for fasli 1307 (1897-98)—*cont.*

Districts.	Estates.	Debts as per last year's account.	Debts newly contracted.	Debts brought to account during the year.	Interest accruing during the year.	Total.	Debts collected.	Debts written off.	Total.	Remainder due at the end of the fasli.
1	2	3	4	5	6	7	8	9	10	11
Coinbatore	Sivasamudram	RS. 4,828 40	RS. ..	RS. 1,155	RS. 191	RS. 6,174 40	RS. 354 40	RS. ..	RS. 354 40	RS. 5,820 ..
Salem	Shulagiri	7,635	..	..	..	7,928	1,892	50	1,942	5,986
.. ..	Kayakota	..	..	..	233	..	..	..	..	..
.. ..	Kakangarai	..	..	..	..	..	..	..	..	..
.. ..	Ankusaigiri (or Berikai)	..	..	..	..	..	..	..	..	..
.. ..	Kavalpara	..	..	..	..	..	..	..	..	..
.. ..	Punnattur Kovilagam	(c) 29,183	1,000	..	15	30,198	286	667	953	29,245
Total		10,90,411	20,130	11,089	59,814	11,81,444	56,435	45,614	1,02,049	10,79,395

(c) Difference of Re. 1 not explained.

APPENDIX J.

No. V-B.—STATEMENT of Debts due by the Estates under the management of the Court of Wards for fasli 1307 (1897-98).

Districts.	Estates.	Debts as per last year's account.	Debts contracted.	Debts newly brought to account during the year.	Interest accruing during the year.	Total.	Debts paid off.	Debts struck off.	Total.	Remainder due by the estate at the end of the fasli.
1	2	3	4	5	6	7	8	9	10	11
Ganjam	Parlakimedi	RS. ..	..	..	..	..	..	..	..	..
.. ..	Bokogodo	8,494	..	..	..	8,494	8,494	..	8,494	..
.. ..	Sérugada	* 1,11,090	..	..	10,086	1,21,176	+ 5,052	..	5,052	1,16,124
.. ..	Nandigam	..	..	..	..	..	..	..	..	..
.. ..	Chidikada	..	..	..	..	..	..	..	..	..
.. ..	Chipurupalle	..	..	..	..	..	..	..	..	..
Vizagapatam	Kurupalem	..	5,000	..	..	8,000	8,000	..	8,000	..
.. ..	Salra	212,400	..	..	14,673	2,27,073	16,073	..	16,073	2,11,000
.. ..	Pedda Mórangi	82,819	5,000	..	6,784	94,603	6,484	..	6,484	88,119
.. ..	Kasimkôta	..	..	..	..	..	..	..	..	..
.. ..	Mamidivada	2,000	..	..	..	2,000	1,000	..	1,000	1,000
.. ..	Tangellamddi	1,21,141	..	..	4,138	1,25,279	7,228	..	7,228	1,18,051
.. ..	Pithapuram	..	..	..	..	..	..	..	..	..
.. ..	Telaprole	..	..	..	..	..	..	..	..	..
.. ..	Munagala	+ 9,834	..	..	..	9,834	4,979	..	4,979	4,855
.. ..	V. U. Ayyanna's Estate	..	..	..	..	..	..	..	..	..
.. ..	Agali Basappa's Estate	..	..	..	..	..	..	..	..	..
.. ..	Timmajjamma's Estate	..	..	..	..	..	..	..	..	..
.. ..	Tumba	..	..	..	..	..	..	..	..	..
.. ..	Palayavanam	1,94,559	..	..	..	1,94,559	..	..	..	1,94,559
.. ..	Edanahal	..	..	..	..	..	..	..	..	..
.. ..	Karuvakkarai	..	..	..	..	..	..	..	..	..
.. ..	Sithamalli	..	..	..	..	..	..	..	..	..
.. ..	Marudandanallur	..	..	..	..	..	..	..	..	..
.. ..	T. Chokkappa Mudaliyar's Estate	72,893	..	..	4,554	77,427	3,953	..	3,953	73,474
.. ..	Marungapur	..	..	..	..	..	..	..	..	..
.. ..	B. Chokalingam Pillai's Estate	..	..	..	..	..	..	..	..	..
.. ..	Minakshi Ayal's Estate	20,350	..	..	700	21,050	10,000	..	10,000	11,050
.. ..	Saptar	..	..	..	..	..	..	..	..	..
.. ..	Mambrai	960	..	..	..	960	..	..	..	960
.. ..	Palayampatti	1,92,410	..	..	17,295	2,09,705	24,995	..	24,995	1,84,710
.. ..	Sivaganga	..	..	..	..	..	..	..	..	..

* This is exclusive of the debt of Rs. 2,11,800 due on usufructuary mortgages.

† This was paid during the late proprietor's time and therefore does not appear in Statement IV.

‡ This is the correct figure.

No. VI.—STATEMENT showing the Educational Progress made

Districts.	Names of estates.	Names of the wards.	Age at the end of the fasli.	Class and school in which the ward was studying during the year.	Number of school days.	Number of days the ward attended school.
1	2	3	4	5	6	7
Ganjām ..	Bodogodo ..	Sri Kisora Chandra Sinha Deo.	yrs. 13	Under the tuition of Mr. C. Morrison at Madras.	..	..
	Serugada ..	Sri Sobha Chandra Sing Deo.	15	Do. do.	..	..
	Chipurupalle ..	Gode Venkata Narayana Rao.	11	IV class, London Mission High School, Vizagapatam.	177	151
	Kurupám ..	Sri Raja Vairicherla Virabhadra Raju Bahadur Garu.	20	Under a private tutor..	..	..
Vizagapatam.	Sálúru ..	Sri Raja Lakshmi Narasinha Sanyasi Raju Pedda Baliar Sinhalu Bahadur Garu.	13	V Standard, English Lutheran Mission School, Sálúru.	196	123
	Pedda Merangi	1. Satrucherla Suryanarayana Raju.	15	IV class, London Mission High School, Vizagapatam.	130	106
		2. Satrucherla Jagannatha Raju.	12	II do. do.	130	98
	Kasimkóta ..	Marella Chinna Venkatachalam Pantulu Garu.	15	Under the tuition of Mr. C. Morrison at Madras.	..	..
	Mamidivada ..	1. Ramalakshamma ..	7	} Under a private tutor.	..	..
		2. Chinna Ammayi ..	5			

by the Wards and their relations in fasli 1307 (1897-98).

Subjects studied in the year.	Results of the Annual Examination.				General Remarks.
	English language.	Mathematics.	History and Geography.	Vernacular.	
8	9	10	11	12	13
English—Reading, recitation of prose passages, translation from vernacular and exercises in conversational English: Arithmetic, Simple rules: Geography of Asia and Europe.	..	..	..	..	Progress, marked both in general health and knowledge of English; plays tennis fairly.
Do. do.	..	..	..	..	Progress in English marked; has learnt to ride and plays tennis fairly.
English Reader. Telugu Reader. Telugu Grammar. Telugu Geography. Telugu History. Arithmetic. Drawing and Bible.	The ward absented himself from the Annual Examination.				Is a smart boy, but inattentive; behaviour, good.
English Language—Gulliver's Travels, First part, Swiss Family Robinson (4 chapters). Æsop's Fables (whole). Arithmetic—Rule of three, Simple and Compound Interest. History—Longman's Historical Reader, No. VI. Geography—Longman's New Geographical Reader, No. VI. Translation—Telugu Selections. Revenue Law—The Revenue Code; The Permanent Settlement Act; The Rent Recovery Act with notes; Board's Standing Orders, Chapters I and II.	..	..	..	..	The ward's progress was satisfactory and his handwriting fair; his manners are good, while his conduct, socially and morally, is irreproachable.
English—Fourth Reader and Grammar. Arithmetic—Fractions and Compound Rules. Telugu—Prose, Poetry and Grammar. Hygiene. Geography of the Madras Presidency.	$\frac{1}{2}$	$\frac{1}{3}$	$\frac{1}{4}$	$\frac{3}{5}$	Progress satisfactory; behaviour, good.
Same as those studied by the Chipurupalli minor.	$\frac{1}{4}$	$\frac{1}{7}$	$\frac{1}{3}$	$\frac{1}{3}$	Has much improved since his arrival at Vizagapatam.
English Reader. Telugu Reader. Telugu Geography. Arithmetic. Drawing and Bible.	The ward did not attend the Annual Examination.				Progress unsatisfactory. Is idle and careless.
English; Reading, recitation of verses, Grammar and Composition. Arithmetic up to Decimals and Square measure. Geography—Europe, Asia and India. Freehand Drawing.	..	..	..	..	Progress, fair and promises to be
First Standard Reader (12 lessons). Telugu—II Standard Reader (20 lessons). Arithmetic—Addition, Subtraction and Multiplication.	..	..	..	..	Progress in study, fair; handwriting and behaviour, good.

No. VI.—Statement showing the Educational Progress made

Districts.	Names of estates.	Names of the wards.	Age at the end of the fasli.	Class and school in which the ward was studying during the year.	Number of school days.	Number of days the ward attended school.
1	2	3	4	5	6	7
Gôdâvari..	Tangellamudi..	Sri Raja Velugoti Govindakrishnayachandruvaru.	18	Under private tuition.	210	206
	Pithâpuram ..	Sri Raja Rao Venkata-kumara Mahipati Surya Rao Bahadur Garu.	12	Under the tuition of M.R.Ry. P. Sankaranarayana Chetti, M.A.	212	187
Kistna ..	Munagala ..	Raja Nayana Venkata Ranga Rao Bahadur.	19	V Form, Noble College, Masulipatam.	178	127
	Telaprole ..	1. Raja Sobhanadri Appa Rao Bahadur Garu.	9	Under private tuition ..	..	..
Bellary ..	V. U. Ayyanna's Estate.	1. Dodda Basappa ..	12	II Form, Board Lower Secondary School, Hospet.	222	204
	Agali Basappa's Estate.	1. Dodda Pampanna ..	16	II Do. do.	222	187
		2. Sanna Pampanna ..	13	I Do. do.	222	187

by the Wards and their relations in fasli 1307 (1897-98)—cont.

Subjects studied in the year.	Results of the Annual Examination.				General Remarks.
	English language.	Mathematics.	History and Geography.	Vernacular.	
8	9	10	11	12	13
English—Lessons in reading—Robinson Crusoe. The Life of Queen Victoria. Select lessons in Barrow's Readings in Prose and Poetry. Etymology and Syntax. Translation Exercises by Brown. Indian History (English Period) by D. Sinclair. Geography, India (Madras and Bengal). Arithmetic—Up to Proportion and Simple Interest. Telugu—Parijatapaharana and Balavyakaranam.	$\frac{5}{8}$	$\frac{7}{10}$	$\frac{2}{3}$	$\frac{3}{5}$	Progress, satisfactory; conduct, good; can ride, bicycle and play tennis.
English—Marden's III Reader. New Royal Reader, No. IV. Sandford and Merton, Selections in Poetry. Manual of English Grammar. History of India (Sinclair). Geography of the Madras Presidency. Arithmetic—Up to Proportion and Miscellaneous Problems. Telugu—Nitishandrika, Santi Parvam and Viresalingam's Telugu Grammar.	$\frac{67}{100}$	$\frac{71}{100}$	$\frac{72}{100}$	$\frac{65}{100}$	Progress and behaviour good and hand-writing, satisfactory.
English—Barrow's Readings in Prose and Poetry. Advanced Grammar. Walton's Synthesis. Arithmetic—Discount and Compound Interest. Geometry—Book II and part of Book III (Euclid). Algebra—Simple Equations. History of England and India (Sinclair). Geography of Asia, Africa and India. Science, physics and chemistry.	$\frac{75}{200}$	$\frac{62}{200}$	$\frac{44}{100}$	$\frac{43}{100}$	Progress, very fair.
Royal Reader, No. II. Geography, the world in general and India in particular. Arithmetic—Fractions and easy Problems in time and work and time and distance; Simple Rule of three and mental work. Telugu—Prose, Anthology and K. Viresalingam Pantulu's Prose works. Sanskrit—Ramayana Sangraham.	..	..	..	..	Progress, satisfactory; behaviour, good.
English, Telugu, History, Geography and Mathematics.	$\frac{60}{160}$	$\frac{60}{100}$	$\frac{65}{200}$	$\frac{53}{180}$	Fair.
Do. do.	$\frac{42}{160}$	$\frac{32}{100}$	$\frac{60}{200}$	$\frac{54}{180}$	Middling.
Do. do.	$\frac{63}{160}$	$\frac{48}{100}$	$\frac{77}{200}$	$\frac{53}{180}$	Fair.

No. VI.—Statement showing the Educational Progress made

Districts.	Names of estates.	Names of the wards.	Age at the end of the fasli.	Class and school in which the ward was studying during the year.	Number of school days.	Number of days the ward attended school.
1	2	3	4	5	6	7
North Arcot.	Tumba ..	Kumara Narasinha Nayanivar.	10	IV Standard, Board Primary School, Chittoor.	..	..
	Palayavanam ..	Andavaraya Vanangamudi Pandarattar.	15	II Form, Board Middle School, Pattukkottai.	212	160
	Edamanal ..	1. Vijayaraghavulu Nayudu.	19	Junior F.A. Class, Kumbakonam College.	160	154
		2. Muthukrishna Nayudu.	16	V Form, Town High School, Kumbakonam.	209	202
Tanjore ..	Karuvallakurai ..	Vallal alias Suri Chetti ..	12	II Form, Municipal High School, Mayavaram.	188	183
	Sithamalli ..	1. Ramaswami Aiyar ..	16	III Form, Kalyanasundram High School, Tanjore.	171	163
		2. Venkatarama Aiyar ..	14	III and IV Forms, Kalyanasundram High School, Tanjore.	165	145
	Marudandanalur.	Raja alias Mahalingaswami Aiyar.	13	II Form, Town High School, Kumbakonam.	92	73
Trichino-	T. Chokkappa Mudaliyar's Estate.	1. Vaittilinga Mudaliyar.	9	Under private tuition ..	177	167
		2. Gopalasami Mudaliyar.	8	I Standard, Hindu Primary School, Tiruvallur.	232	219
	Marungapuri ..	Kristnavijaya Nayakar.	13	III and IV Forms, S.P.G. High School, Trichinopoly.	187	141
	B. Chokkalingam Pillai's Estate.	Avadaya Pillai	17	III do.	187	180
Madura ..	Saptur ..	Ramaswami Nayakar.	17	Under the tuition of Mr. C. Morrison at Madras.		

by the Wards and their relations in fasli 1307 (1897-98)—cont.

Subjects studied in the year.	Results of the Annual Examination.				General Remarks.
	English language.	Mathematics.	History and Geography.	Vernacular.	
8	9	10	11	12	13
English—Graphic Readers Series, No. II, and Grammar. Telugu Reader. Arithmetic—Fractions. Geography—Madras Presidency. Hygiene.	Passed the Annual Examination.				Behaviour, good.
English—New Royal Reader, No. III. Grammatical Primer. History of India. Geography of Asia. Tamil—I Form Reader. Arithmetic.	Fair	..	Fair	..	Handwriting, good; behavior, obedient and good; progress in study, fair.
Subjects prescribed for the F.A. Examination.	Passed the Matriculation Examination.				The conduct of both the wards is reported to be highly satisfactory.
Subjects prescribed for the form.	$\frac{75}{180}$	$\frac{46}{120}$	$\frac{48}{120}$	$\frac{72}{140}$	
English—Lethbridge's Reader, No. IV. Manual of Grammar. Geometry—Euclid, Book I, 1 to 16 propositions. Arithmetic. History of India (Sinclair). Geography—Europe and Africa. Tamil—II Form Text and Mahalingam Iyer's Grammar.	$\frac{91}{180}$	$\frac{42}{75}$	$\frac{73}{100}$	$\frac{39}{105}$	Progress in study, fair; handwriting, moderate; and conduct, satisfactory.
Subjects prescribed for the III Form.	Appeared for the Lower Secondary Examination and failed.				The progress in study, slow; handwriting, bad; conduct, not satisfactory.
Subjects prescribed for the III and IV Forms.	Appeared for the Lower Secondary Examination and passed.				Progress in study is fair; handwriting, fair.
English—New Royal Reader, No. III. Nesfield's Grammar, Part II. Arithmetic—Vulgar and Decimal Fractions and Easy problems. Geometry—Six propositions in Euclid, Book I. History of India (Sinclair). Sanskrit—First Book.	$\frac{41}{180}$	$\frac{2}{50}$	$\frac{15}{50}$	$\frac{2}{100}$	Progress in study, indifferent; handwriting, fair; behaviour, good.
Subjects prescribed for the IV Standard.	$\frac{46}{90}$	Passed.	$\frac{13}{30}$	$\frac{43}{75}$	Progress, fair; handwriting, middling; behaviour, good.
Subjects prescribed for the I Standard.	Nil.	Passed.	Nil.	Passed.	Progress, fair; handwriting, fair; behaviour, good.
Subjects prescribed for the respective forms.	$\frac{8}{20}$	Absent.	Absent.	Absent.	Attendance, poor; handwriting, fair; conduct, good; progress, fair.
Subjects prescribed for the class.	$\frac{31}{160}$	$\frac{63}{200}$	$\frac{61}{200}$	$\frac{11}{36}$	Attendance, fair; handwriting, fair; conduct, good; progress, poor.
English—Composition, Recitation of Verses, Analysis of sentences History of India. Geography of the New World and Australia. Physics. Geometry—Euclid, Book I. Free-hand Drawing.	..	..	..	..	Progress is steady and promises to be more rapid.

No. VI.—Statement showing the Educational Progress made

District.	Names of estates.	Names of wards.	Age at the end of the fasli.	Class and school in which the ward was studying during the year.	Number of school days.	Number of days the ward attended school.
1	2	3	4	5	6	7
Madura— cont.	Mambarai ..	1. Venkatarama Nayak ..	18	I Form, National Middle School, Palni.	228	220
		2. Ramaswami Nayak ..	16	IV Standard, Municipal Salary Result School, Palni.	220	207
		3. Malla Bommes Nayak ..	14	Do. do.	220	205
Tinnevely.	Palayampatti ..	Ramachandra Tevar alias Ponnusami Tevar.	10	I Form, S.P.G. High School, Rammad.	180	163
		Anavaradam Pillai's Estate ..	20	Sivasubramania Pillai ..	20	Under private tuition ..
		Ettiapuram ..	19	Jaga Vira Rama Venkateswara Ettappa Ayan.	19	Under the tuition of Mr. C. Morrison at Madras.
Coimbatore	Sivagiri ..	Ramalinga Varaguna Rama Pandiya Chinnatambiar Avargal.	9	III Standard, under a special tutor.	260	227
		T. Anandaraya Mudaliyar.	13	IV Standard and I Form, Mari Mallappa's School, Mysore.	212	206
		Shulagiri ..	16	Sriman Masti Mammadi Ramachandra Raja.	16	Under the tuition of Mr. C. Morrison at Madras.
Salem ..	Rayakota ..	1. Tiruvankata Mudaliyar.	15	II and III Forms, Board Middle School, Krishnagiri.	205	200
		2. Chakrapani Mudaliyar.	13	IV Class, Board Middle School, Krishnagiri.	205	80 days from Jan. 1898.
		3. Sitarama Mudaliyar ..	10	IV Class, Board Middle School, Krishnagiri.	205	80 days from Jan. 1898.
Malabar..	Kakangarai ..	Rama Reddi ..	17	V and VI Forms, Municipal High School, Tiruppattur.	184	122
		Ankusagiri (Berikai).	9	II Standard ..	..	..
		Appukuttan Unni ..	9	IV Standard, Kavalpara Estate Primary School	254	241
Malabar..	Kovalpara ..	Kochunni ..	7	I Standard do. do.	254	239
		Goda Sankara Valia Raja.	8	..	..	..
		Nili Manolpad ..	7	..	..	..
Malabar..	Punnattur Kovilagam.	Goda Sankara Elaya Raja.	7	..	..	..
		..	..	..	..	..
		..	..	..	..	..

by the Wards and their relations in fasli 1307 (1897-98)—cont.

Subjects studied in the year.	Results of the Annual Examination.				General Remarks.
	English language.	Mathematics.	History and Geography.	Vernacular.	
8	9	10	11	12	13
English—Royal Reader, No. II. Grammatical Primer. Arithmetic—Vulgar Fractions and simple problems. Tamil—Prose and Grammar. History of India and Geography of the World, Asia in particular.	$\frac{1}{3}$	$\frac{1}{3}$	$\frac{1}{3}$	$\frac{1}{3}$	
English—Royal Reader, No. I. Arithmetic—Reduction. Geography. Tamil—IV Standard Reader, Popes' Grammar, Part I. Hygiene.	$\frac{1}{3}$	$\frac{1}{3}$	$\frac{1}{3}$	$\frac{1}{3}$	Progress, satisfactory; handwriting, fair; and behaviour, good.
Do. do.	$\frac{1}{3}$	$\frac{1}{3}$	$\frac{1}{3}$	$\frac{1}{3}$	
English, Arithmetic, History, Geography, Tamil and Translation.	$\frac{1}{3}$	$\frac{1}{3}$	$\frac{1}{4}$	$\frac{1}{3}$	The progress in study, fair; handwriting, good and behaviour, satisfactory.
Subjects prescribed for the Matriculation Examination.	..	..	..	..	Progress in study, satisfactory; handwriting, fair and general behaviour, good.
English—Composition and Translation. Arithmetic, up to Square measure. Geography, Indian History and Freehand Drawing.	..	..	..	..	Progress, fair.
English—Royal Reader, No. II, Tamil III Reader, Arithmetic, Geography of the Tinnevely District; Hygiene.	26 60	14 20	10 20	11 48	Behaviour, good; progress in study and handwriting, fair.
English—(C.V.S.) Third Reader, Nesfield's Grammar. Arithmetic. History of India, Geography, Canaresse, Geometry and Algebra.	60 100	70 100	70 100	71 100	Behaviour, exemplary and progress, slow, but steady.
English—Reading, Recitation of verses, Grammar and Composition. Arithmetic—Up to Decimals and Square measure. Geography—Europe, Asia and India and Freehand Drawing.	..	..	..	..	Progress, good though somewhat slow; knowledge of English, steadily improving.
English Language, Arithmetic, History, Geography, Tamil.	Moderate ..	Fair ..	Very fair ..	Fair ..	Behaviour, satisfactory; attendance, good.
Do. do.	Fair ..	Fair ..	Fair ..	Fair ..	
English, Arithmetic, Hygiene, Tamil and Geography.	Fair ..	Fair ..	Moderate ..	Fair ..	
Subjects prescribed for the respective classes.	Absent ..	$\frac{25}{50}$	$\frac{23}{90}$	Absent ..	
English, Arithmetic, Telugu and Tamil.	..	..	..	..	
English, Arithmetic, Geography and Malayalam.	..	..	..	..	Progress, good; handwriting, fair, and behaviour, good.
Malayalam and Arithmetic.	..	$\frac{2}{5}$	..	$\frac{3}{5}$	Do. do.
English, Arithmetic and Anthology.	..	..	..	..	

APPENDIX L.
No. VII.—STATEMENT showing the demand, collection and balance, as also the financial condition of the religious and charitable institutions attached to the Estates under the management of the Court of Wards for Fasli 1307 (1897-98).

Districts.	Estates.	Endowments.	Demand.			Amount collected or remitted.			Balance.			Percent- age of balance to demand.	Financial condition.				
			Arrear.	Current.	Total.	Arrear.	Current.	Total.	Arrear.	Current.	Total.		Opening balance.	Receipts.	Total.	Charges.	Balance.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Ganjam ..	Seruguda ..	Sri Jagannathaswami .. Sri Govindaswami .. Sri Jagannathaswami's temple.	11 14 1,544	899 808 1,090	910 822 2,634	11 14 1,544	735 648 2,634	746 662 2,634	..	164 160 642	164 160 1,462	18.0 19.5 55.1	742	1,408	2,150	890	1,260
Vizagapa- tam.	Kurupam ..	Sri Jagannathaswami .. Sri Swami's temple.	488 81	560 93	1,338 174	488 81	682 107	725 237	445 428	168 215	613 643	45.8 73.1	1,311	898	2,209	1,046	1,366
Gadavari ..	Salaru ..	Sri Jagannathaswami .. Sri Sitaraswami, &c., temples.	558 710	322 689	880 24,192	558 710	107 432	237 716	428 278	215 415	643 693	73.1 49.2	..	10,000	10,000	13,333	3,323
Tanjore ..	Pilappuram ..	Twenty-eight institutions.	13,862	10,330	24,192	13,862	7,376	10,000	11,178	2,954	14,132	68.4	1,776	1,028	2,803	594	2,279
	Palayavanam ..	Religious institutions ..	710	689	1,409	710	432	8	278	415	693	49.2	1,776	1,028	2,803	594	2,279
	T. Chokkappa ..	Choultries ..	826	26	852	826	372	8	454	263	717	40.7	654	1,006	1,660	698	992
	Mudaliyar's estate.	Six religious institutions.	..	936	1,762	..	372	1,045	..	454	717	40.7	654	1,006	1,660	698	992
Trichino- poly.	Marungapuri ..	Devasthanams ..	10,555	12,324	22,879	9,691	2,507	12,198	864	9,817	10,681	46.7	9,283	12,117	21,400	12,304	9,096
	B. Chokkappa ..	Trust property ..	670	849	1,519	581	200	781	89	649	738	48.6	2,410	786	3,202	2,214	988
	gun estate.	Devasthanams ..	554	1,047	1,601	285	650	935	269	397	666	41.6	1	1,023	1,024	815	206
Madura ..	Saptar ..	Devasthanams ..	81	2,294	2,375	81	1,849	2,080	..	345	345	14.5	1,651	2,226	4,187	2,920	2,167
	..	Devasthanams ..	..	..	..	..	..	..	..	..	..	..	104	284	488	300	188
Tinnevely	Ettiyapuram ..	Devasthanams ..	33,628	32,875	66,503	5,586	25,424	31,010	25,515	7,451	32,966	49.6	36,194	46,274	82,468	45,023	37,445
	..	Choultries ..	3,545	5,570	9,115	1,172	4,208	5,380	2,332	1.3	3,694	40.5	..	..	..	..	..
	Sivagiri ..	Devasthanams and Chat- trams.	2,593	11,808	14,401	1,137	10,551	11,688	1,456	1,257	2,713	18.8	5,416	8,870	14,286	10,687	3,599
Malabar ..	Kavalpara ..	Tirukkonged Devasthanams.	833	4,957	5,790	485	4,845	5,330	348	112	460	7.9	2,494	5,601	8,095	1,162	6,933

* Difference not explained.

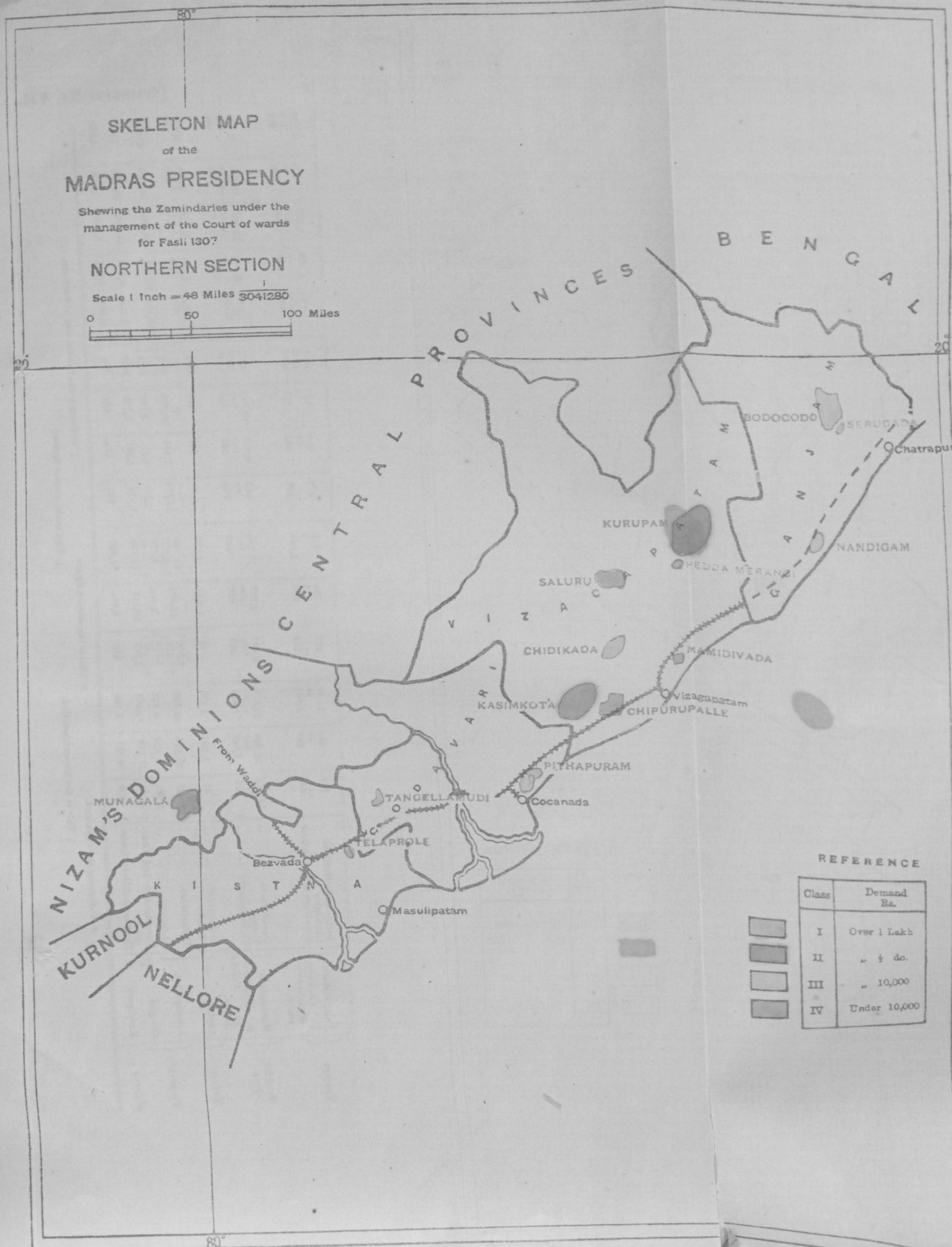
† This is the amount remitted.

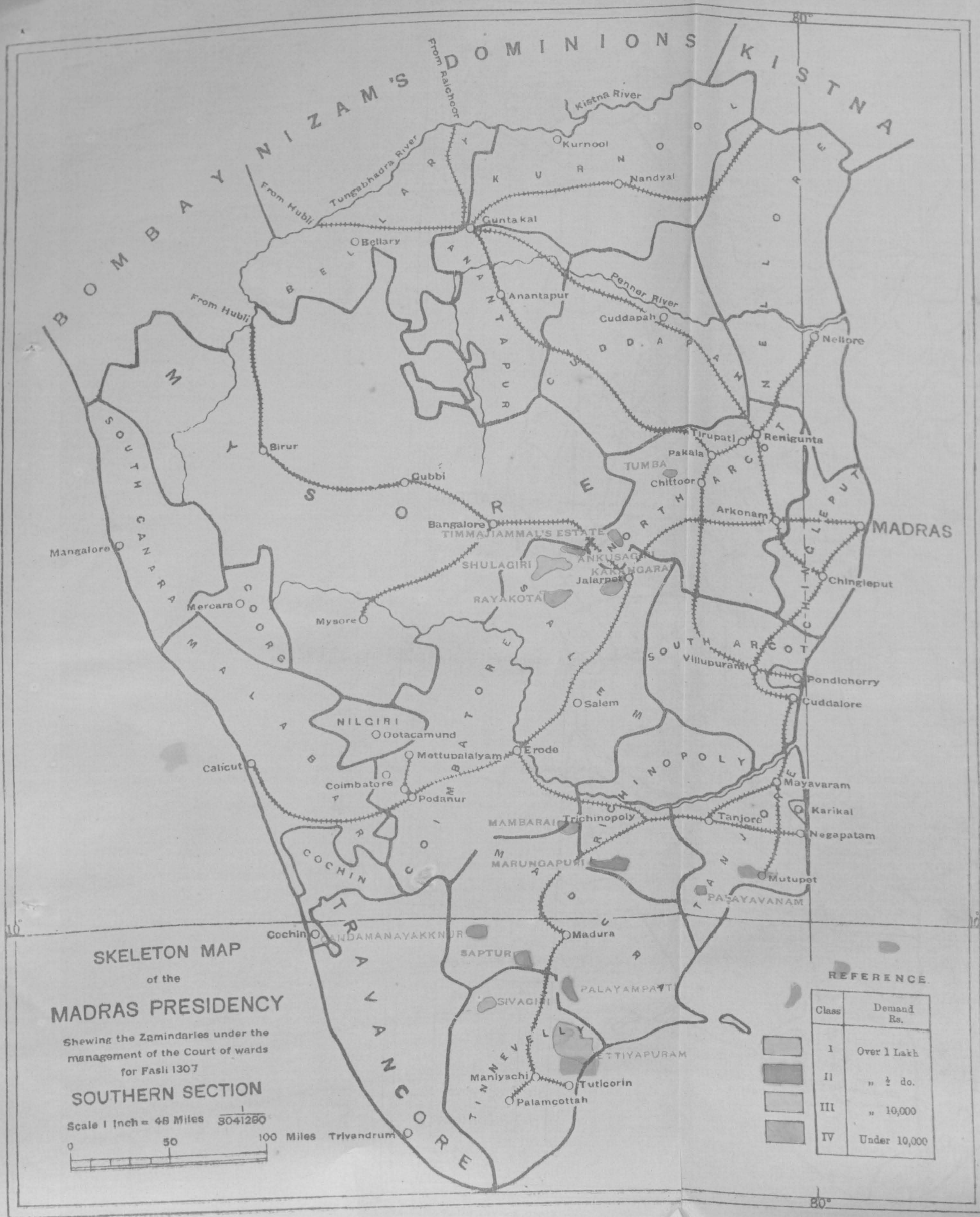
‡ This is the correct figure.

§ This is the correct figure.

|| This is the correct figure.

¶ Difference due to rounding of fractions.

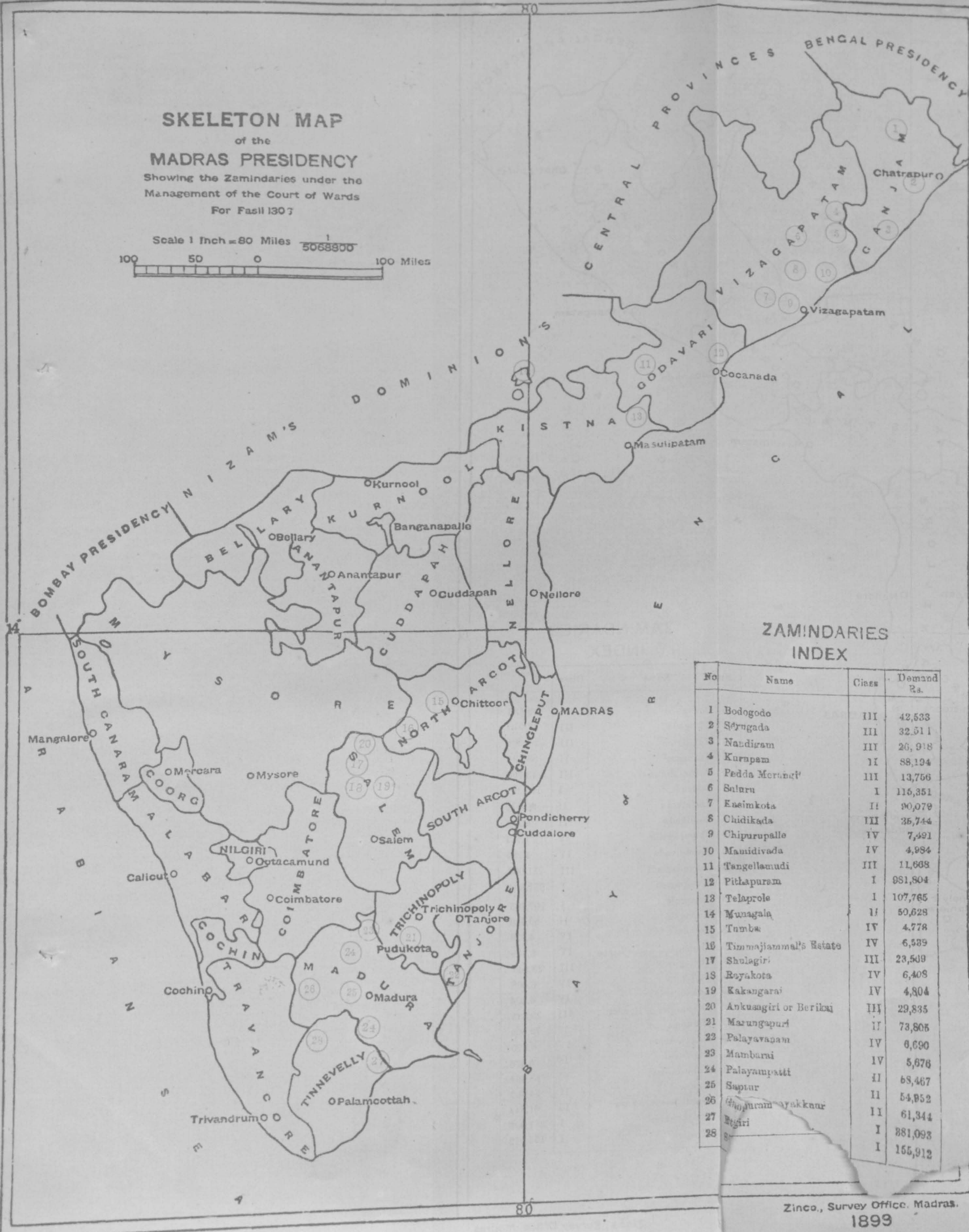




SKELETON MAP

of the
MADRAS PRESIDENCY
Showing the Zamindaries under the
Management of the Court of Wards
For Fasil 1307

Scale 1 Inch = 80 Miles
100 50 0 100 Miles
5068800



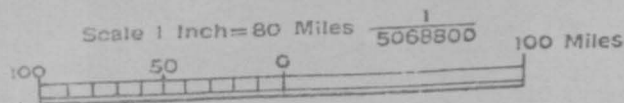
ZAMINDARIES INDEX

No	Name	Class	Demand Ra.
1	Bodogodo	III	42,533
2	Sérugada	III	32,511
3	Nandigam	III	26,918
4	Kurupam	II	88,194
5	Pedda Merangit	III	13,756
6	Saturu	I	115,351
7	Enaikota	II	90,079
8	Chidikada	III	35,744
9	Chipurupalle	IV	7,491
10	Manidivada	IV	4,984
11	Tangellamudi	III	11,608
12	Pithapuram	I	981,804
13	Telaprole	I	107,765
14	Munagala	II	50,628
15	Tamba	IV	4,778
16	Timmajiammal's Estate	IV	6,539
17	Shulegiri	III	23,509
18	Royakota	IV	6,408
19	Kakangarai	IV	4,804
20	Ankusagiri or Berikoi	III	29,835
21	Marungapuri	II	73,805
22	Palayavaram	IV	6,690
23	Mamburai	IV	5,676
24	Palayampatti	II	68,467
25	Saptur	II	54,952
26	Chidambaram	II	61,344
27	Etigiri	I	881,093
28		I	155,912

Zinco., Survey Office. Madras.
1899

Showing the Ryotwari Estates under the
Management of the Court of Wards
For Fasli 1307

Scale 1 Inch=80 Miles $\frac{1}{5068800}$ 100 Miles



No.	Name	Class	Demand Rs.
1	Venkatapur Uppara Ayyanna's Estate	IV	1,095
2	Agali Basappa's Estate	IV	3,170
3	B. Chokkaliogam Pillay's Estate	III	18,105
4	Marudandanallur	III	14,309
5	Kuruvalakurai	IV	2,604
6	Edummal	III	16,879
7	T Chokkappa Madaliyar's Estate	III	13,910
8	Mioakebi Ayal's Estate	IV	3,299
9	Sithamalli	IV	3,958
10	Anavaradam Pillay's Estate	IV	3,548
11	Pannattur Kovilogom	III	11,476
12	Kavalpara	III	37,928
13	Sivasamundram Jaghiro	III	19,947

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(Copy.)

LETTER to the Right Honourable the Secretary of State
for India.

No. , dated May 1899.

FORWARDING a copy of the Proceedings of this Government reviewing the report of the Court of Wards on the administration of the estates under its charge during fasli 1307 (1897-98).

REVENUE DEPARTMENT.

To

THE RIGHT HONOURABLE THE SECRETARY OF STATE FOR INDIA.

MY LORD,

We have the honour to forward, for the information of Your Lordship, a copy of the marginally-noted Proceedings of this Government containing and reviewing the report of the Court of Wards on the administration of the estates under its charge during fasli 1307 (1897-98).

We have the honour to be,

My Lord,

Your Lordship's most obedient, humble servants,

(Signed) A. E. HAVELOCK.
(„) A. T. ARUNDEL.
(„) H. M. WINTERBOTHAM.

OOTACAMUND,
May 1899.

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