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## Northern Division.

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## Central Division.

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## Southern Division.

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### I.—NUMBER OF ESTATES UNDER MANAGEMENT.

*Northern Division.*—There were 44 estates under management at the beginning of the year, 9 large and 35 small. Ten new estates were taken over under management during the year, eight under the Talukdari Settlement Officer, one in the Panch Mahals and one in Surat, the Panch Mahals estate having an income of more than Rs. 10,000. Two large estates under the Talukdari Settlement Officer and one small estate in Surat were released during the year of report. The large estates were those of Sayad Imam Haiderbax Valade Musa Miya known as the Shah Alam estate and of the Desai of Broach which were in a solvent condition with large balances of Rs. 15,423 and Rs. 71,355 respectively to their credit. The Desai's estate in Surat, was also free from debt. Thus the estates under management at the close of the year were 51, eight large and 43 small. The Mahij estate was taken over under management from the creditor during the year and its statistics have been incorporated in this report. The available figures for the Baxi estate have also been entered in the three accompanying statements. The differences in the figures of the estate of Shermian Bapumian of Dholka are due to the elimination of the figures of the estate of Pir Vilayat Sha of which Shormian is the manager.

The Mehlool estate in the Panch Mahals was being managed under the Gujarat Talukdars' Act but as the talukdar was declared by the Civil Court to be unfit to manage his estate, under section 5 (1) (c) of the Court of Wards Act, its superintendence was assumed.

*Central Division.*—At the beginning of the year there were in all fourteen estates under management. One small estate of the Gosavi of Dehu (minor descendants of Saint Tukaram) in Poona was added during the year and two big estates (the Kathi Mewasi estate No. 4 and the Ghadge estate No. 9) were given up.

Of the fourteen estates, under management at one time or another during the year, nine [eight as given in last year's report and the Baul estate (No. 5) shown as a small one last year] were big estates having an annual gross income of Rs. 10,000 and over, and the rest small. This report contains no statistics for the small Gosavi estate in Poona as it came under management towards the close of the year. Similarly figures in respect of estate No. 9 and the small Natu estate in Poona and complete information regarding estate No. 4 have not been given as Nos. 4 and 9 were relinquished, and in the case of the small Natu estate, steps are only just being taken to assume its superintendence. The Government ward (Mr. H. R. Natu) of this latter estate died at the beginning of the year and it took some time to obtain Government sanction to the retention of the estate in the name of his son Mr. N. H. Natu under proviso 1 to section 40 (2) of the Court of Wards Act.

*Southern Division.*—The total number of estates under management was 28 against 24 in the preceding year. Three new estates were taken over in the district of Belgaum and one in the district of Bijapur, the number of estates

in the Dharwar district remaining the same. There are no estates under the management of the Court of Wards in the districts of Kanara, Kolaba and Ratnagiri.

## II.—INCOME.

*Northern Division.*—The gross income during the year amounted to Rs. 5,08,494 as against Rs. 5,38,328 in the previous year. The decrease is chiefly due to the facts that (1) half of the revenue suspended in 1911-12 was recovered in the previous year and (2) two large estates having an income of Rs. 25,212 and Rs. 31,432 as shown in the last year's report, were released during the year under report. This decrease was to a great extent counter-balanced by the income of one new large estate taken over under management and by the larger amounts of unusual items received during the year. Details of the unusual items are given below:—

Rs.	
5,000	Borrowed by the Rozka estate from the Sanand and Koth estate.
20,000	Borrowed by the Jhanod estate from Government.
15,435	Compensation received by the Badshahi Dewan estate for land acquired for railways.
5,500	Sale-proceeds of Utara in Salangpur village belonging to Sher Mian.
9,000	Proceeds of four villages belonging to the estate of Sayad Mahmadmia Bavamia, situated in the limits of the Junagadh State.

*Central Division.*—Excluding estates for which information is not available, total receipts inclusive of fresh loan amounted to Rs. 2,46,449 as against Rs. 3,08,177 in the previous year, showing a net decrease of Rs. 61,728, which is mainly due to the following causes:—

- (1) Relinquishment of estates Nos. 4 and 9 on account of the Government wards having attained the age of majority. The average annual income of the former was Rs. 45,000 and of the latter Rs. 20,000.
- (2) Absence of receipts on account of disposal of surplus moveables and houses in the case of estate No. 2,  
and
- (3) Smaller consumption of liquor resulting in a diminution of the amount received from Government as Abkari compensation by estate No. 3.

Estates Nos. 5 and 7 show however a net increase, due to increased revenue from agricultural lands in the case of the former, and to recovery of arrears in inam villages in the latter.

*Southern Division.*—The total gross income rose from Rs. 2,75,846 to Rs. 3,67,897. The increase is mainly contributed by the larger estates in Belgaum District owing to the revision of rents, the redemption of mortgaged lands, and the recovery of suspended revenue.

## III.—EXPENDITURE.

*Northern Division.*—The total gross expenditure exclusive of loans advanced and investments made rose from Rs. 4,27,102 to Rs. 4,42,715.

The following few items call for special notice:—

Estate.	Amount.	Cause of Expenditure.
	Rs.	
Sannad and Koth ...	30,225	Purchase of 57 dokda—share of Metal.
	1,487	Litigation.
	2,297	Improvements to tanks and bunds.
Rozka ...	6,000	Marriage.
Napad Chhatrasing Mansing ...	1,000	Do.
Badshahi Dewan ...	5,266	Purchase of and repair to houses.
The Ahmedabad Kazi ...	1,700	Repairs to houses.
Mota Mandir ...	870	Construction of peons quarters.
	6,878	Repairs and extension to buildings.

Out of the balance of the Sanand and Koth estate Rs. 50,000 were invested in Government papers and Rs. 50,717 were advanced to other estates and its own tenants. Rs. 1,000 were also invested in Government paper from each of the estates of Napad Chhatrasingji and Nadiad Shivabhai Valavbhai and Rs. 10,000 from each of the estates of Mehlol and Shivrajpur; Rs. 2,000 were advanced by the Ahmedabad Kazi estate to the estate of Pyar Mahomad Khanji Latif Khanji of Dholka; Rs. 500 by the Badshahi Dewan estate to Moti Boru Nani Pati and Rs. 5,200 by the Rozka estate to Mahij estate.

In connection with the remarks passed by Government in reviewing last year's report as regards large uninvested balances at the credit of the estates, the Talukdari Settlement Officer writes as under:—

“The fact is however, that the balances shown are not true balances available for investments. Accounts are taken at the end of July, i.e. at the end of the cultivating season when all the land revenue of the estate has come in and swells the accounts. These balances have to provide for the maintenance of the estate holder for several months and would be found to have been considerably reduced were accounts taken—say—in January. The circumstances of the present year afford another illustration of the difficulty arising from too liberal investments. The year is exceptionally bad: hardly any revenue will come in during the coming year and the estate owners have consequently nothing to rely upon for the next 18 months except their balances. Were these invested they would either have to sell out their investments—in case of Government paper at a very heavy loss—or approach Government for loans.”

*Central Division.*—The total gross expenditure was Rs. 2,02,328 as against Rs. 2,27,360 in the previous year, and this sum includes, besides ordinary expenses, the following items:—

Rs.	
17,274	Paid to Shri Bala Maharaj, Government ward in estate No. 6, to cover expenses in connection with an appeal to the Privy Council.
32,760	Paid in liquidation of debts due by estates Nos. 5, 8 and three of the small estates.
1,000	Paid for one small estate in Ahmednagar on account of the marriage of the ward's uncle's daughter.
686	Spent on furniture for the new wada of the ward in estate No. 1 and on the opening ceremony of the wada.
1,712	Legacies in estate No. 2.

From the balance of estate No. 2, Rs. 20,000 were invested in the Bank of Bombay and Rs. 10,000 in two Co-operative Societies. Estates Nos. 4 and 7 invested Rs. 750 and Rs. 10,800 respectively, the former by deposit in the Bank of Bombay and the latter by purchase of Government paper.

The closing balance at the credit of the estates was Rs. 2,83,742 in addition to Rs. 3,07,850 invested.

*Southern Division.*—The total expenditure also increased from Rs. 1,38,016 to Rs. 2,23,124, for which Belgaum is chiefly responsible. The following causes, among others, have contributed to the excess of expenditure in Belgaum:—

	Rs.
(1) Wedding expenses of the Kowad ward ... ..	16,000
(2) Costs of the Sirsangi appeal ordered by the High Court to be paid to the Desaini. ... ..	8,000
(3) Repairs to the Hire Nandi-wada and removal of prickly-pear ..	2,000
(4) Repairs to wells and chavdis under Yergatti estate ... ..	845
(5) Contributions to the War Relief Fund ... ..	1,900

The excess in the case of Dhawar is due to the fact that maintenance allowances and management charges were fixed and paid in the case of some estates during the year.

In Belgaum, Rs. 98,600 were invested during the year, thus bringing the total investments to Rs. 5,15,925. Of these Rs. 4,66,500 are invested in Government Securities, Rs. 16,000 in deposits with Co-operative Societies and the balance in loans to other estates or private persons. In Dharwar, the total investment amounts to Rs. 35,000. Of these Rs. 21,000 were invested in Government Securities during the year and the balance of Rs. 14,000 were deposited in Co-operative Societies recommended by the Registrar as reported last year. In Bijapur no investments are possible as the estates are involved in debt.

In Dharwar, steps have been taken to invest the available balances. In Belgaum, the uninvested balances represent the sums necessary for the working expenses of the estates in the first half of the coming year, and also sums retained for special purposes, such as marriage expenses, repayment of debts, etc.

#### IV.—COLLECTION OF ESTATES' DUES.

*Northern Division.*—The season being favourable the collection of rent was satisfactory. Out of the total demand of Rs. 4,13,220 Rs. 3,35,761 were collected and Rs. 17,881 written off, leaving for collection Rs. 59,626 including Rs. 25,741 on account of authorized suspensions. Though the Sanand and Koth estate wrote off Rs. 12,810 it is responsible for the bulk of the unauthorized arrears. Of the arrears of Rs. 75,582 in the Sanand and Koth estate at the beginning of the year Rs. 21,671 were collected, Rs. 11,532 remitted and Rs. 22,115 suspended leaving a balance of Rs. 20,264 as unauthorized arrears of previous years. The Talukdari Settlement Officer, proposes, to investigate the matter further, on the conclusion of the present famine year and intends to draft rules similar to those laid down in Government villages.

*Central Division.*—The total rental demand amounted to Rs. 1,58,412 of which Rs. 1,39,592 were collected. Arrears of previous years amounted to Rs. 17,214 of which sum Rs. 7,519 were realised.

Estate No. 1 shows a balance of Rs. 4,833; but nearly Rs. 4,570 out of this are under dispute in the Civil Court, and recovery is pending the decision of appeals preferred to the High Court. In the case of the Pande estate No. 2, Rs. 8,662 out of the current year's demand was unrecovered owing to the bad season. With regard to the balance of Rs. 9,129 in the case of the Raul estate No. 5 the Collector reports that steps are being taken to recover arrears, Rs. 550 remaining in arrears in the case of estate No. 6 have been paid into the District Court by a tenant under protest. Out of the arrears (*i. e.*, Rs. 7,096), shown last year against the Raste estate No. 7, Rs. 3,929 were recovered, Rs. 470 written off, and Rs. 1,515 made the subject of new bonds, thus reducing the balance to Rs. 1,182. Rs. 680 out of the total balance of Rs. 3,713 in the case of this estate were suspended. There are no arrears in estates Nos. 3 and 8 and the small estate of Rajebahadar in Nasik. The balances remaining to be recovered in the case of other estates are insignificant and call for no remarks. It may be noted here that collection work was on the whole satisfactory.

*Southern Division.*—The season being on the whole favourable collections of rent have been satisfactory. In Belgaum 96 per cent. of the current demand has been collected. In Bijapur and Dharwar the arrears are small. Of the arrears relating to previous years in the district of Belgaum 39 per cent. has been recovered, while Rs. 4,000 have been remitted in consequence of failure of crops, and Rs. 7,000 which had accumulated during the proprietor's management have been written off as irrecoverable.

#### V.—GOVERNMENT REVENUE, CESSSES AND RATES.

*Northern Division.*—The amounts payable to Government by the estates on account of revenue, cesses and rates have all been paid up. The outstanding balance of Rs. 441 of the Shermian estate had to be remitted.

*Central Division.*—The amounts payable to Government on account of revenue, cesses and rates have all been paid up, and no remissions were granted.

*Southern Division.*—The amount due to Government including arrears of previous years has been fully paid.

#### VI.—COST OF MANAGEMENT.

*Northern Division.*—The cost of management of all the estates aggregated Rs. 31,981, i.e., 6·3 per cent. as against 6 per cent. in the preceding year. The limit of 10 per cent. in the case of the Ahmedabad Kazi estate was barely exceeded, the excess being due to the release of the Shah Alam estate which shared the management charges and to the appointment of a deputy manager in place of an Upari Karkun. In the Badshahi Dewan estates the incidence was only 3·5 per cent. while in the case of Naika estate it rose from 12 to 14 per cent., since the Thakore wishes to have his own talati in spite of the smallness of the estate. The establishment employed for the Mehlo estate is the same as the one entertained during its management under the Gujarát Talukdar's Act with a small increase in the case of the Japtidar.

*Central Division.*—In the case of four (two in Nasik and two in Poona) out of six small estates, there was no expenditure under this head as management was entirely in the hands of Government officers. The total cost incurred in the management of the remaining estates amounted to Rs. 20,979, that is, 8·5 per cent. of the gross realizations as against 7·7 in the preceding year.

There was no change in the management of estates Nos. 1, 2, 4 to 8 and of Javale Jahagirdar and Jinsiwale of the small estates. The only change reported in the case of Raisingpur estate (No. 3) consists of the appointment of a forest jamadar on a consolidated pay of Rs. 30 per mensem. The Ghadge estate No. 9 was released, and made over to Shrimati Laxmibaisaheb Ghadge on 29th September 1914; and since the relinquishment of this estate the special establishment employed in the Collector's office was discontinued.

*Southern Division.*—The incidence of cost was 5·1 against 5·7 of last year. In every estate the proportion was within the prescribed limit of 10 per cent.

#### VII.—ADVANCES GRANTED TO CULTIVATORS.

*Northern Division.*—Only the Sanand and Koth estate advanced a sum of Rs. 5,086 to its tenants.

*Central Division.*—The following estates granted small advances without interest as under:—

Dharangaon Pande estate Rs. 48-3-0.

Thorat estate Rs. 75-0-0.

*Southern Division.*—No advances were granted to cultivators.

#### VIII.—SPECIAL SCHEMES FOR MANAGEMENT.

*Northern Division.*—On account of the failure of the rains in 1915 the scheme for the development of the Sanand and Koth estate is suspended for the present. Rs. 1,700 were spent on the development of the Ahmedabad Kazi's house property in the City of Ahmedabad. The Jhanod estate was again leased to the minor's mother. The Vatantar mortgage of the inam village of Charal belonging to the Hirapur estate was effected during the year. As a result of this arrangement and the inquiries made by the Talukdari Settlement Officer, the total liabilities of the Hirapur estate were reduced from Rs. 1,22,018 to Rs. 49,233 at the close of the year. The shares of Government and the inamdars in the villages of Salia, Kotda and Khabda in the Panch Mahals having been separated, Salia has in consequence become wholly Government and Kotda an inam village. The inamdars have a few acres of land in Khabda which is otherwise a Government village. A survey settlement has been introduced in these villages since the 1914-1915.

*Central Division.*—The Raisingpur forests in estate No. 3 have since 1912-13 been managed according to the sanctioned working plan. In all 18 coupes were formed and they were divided into three circles—A, B and C as shown in the margin. Two coupes out of "B" circle and one of "A" circle formed in 1912-13 were put to auction in 1913-14 and 1914-15, but there was no bidder. The remaining coupe of the "B" circle formed in

Year.	A Circle coupes formed.	B Circle coupes formed.	C Circle coupes formed.
1912-13	1	3	3
1913-14	1	3	3
1914-15	...	1	3

1912-13 has not been sold owing to a boundary dispute with the Chikhale estate. The coupes of the "B" circle formed in 1913-14 were sold that year. The other four coupes (one of "A" and three of "B") also formed in 1913-14 are now ready for sale. In 1914-15 one coupe of the "B" circle and three coupes of the "C" circle were formed, and the three 1912-13 coupes in circle "C" were sold.

The boundary between Raisingpur and Rajpipla was demarcated this year by cutting a clearing 75 feet wide. Similar action will eventually be taken on the other borders, but there is at present a boundary dispute on the Kathi and Sagbara borders. The cutting of fire lines continues.

#### IX.—MAINTENANCE AND EDUCATION OF WARDS.

*Northern Division.*—No loans for maintenance were necessary.

Out of 35 wards of school-going age 29 attended the local vernacular or English schools, seven reside in the King Edward Hostel at Dhandhuka, six in the Tálukdárs' Hostel at Nadiád and one in the Government Hostel attached to the Surat Government High School. The minor Thakor of Shivrajpur is studying Anglo-vernacular standard IV at the Tálukdári School at Godhra. The two sons of the Thakor of Mehlo also attend the same school. The progress of all three is reported to be fair.

The Thakor of Sánand attends the Rajkumar College and is reported to be making good progress. The Antroli ward is in the Scott College at Sádra, while the Manjipura Inámdár attends the Baroda College. The minor of Jhánod, Malek Shermian Bapumian, and the minor Lalbava of the Surat Mota Mandir receive private tuition at home. The progress made by the minor Lalbava is reported to be satisfactory. Malek Shermian Bapumian who has attained majority is commencing to take an active interest in his estate and promises to turn out as good as his father.

*Central Division.*—In the case of estates Nos. 1 to 5, 8 and four out of six small estates, there is no change of importance in the allowances fixed. Shri Bala Maharaj, the ward in estate No. 6, was, as usual, given no maintenance. In the case of the ward of the Raste estate, No. 7, maintenance charges amounted to Rs. 6,075 as against Rs. 5,045 the year before. The increase is due to (1) the purchase of a gun and furniture for the use of the ward and (2) extra charges on account of food at Poona.

As regards education, there are five Government wards of school-going age. The three others reported last year belonged to the Kathi estate which was given up during the year. The ward in estate No. 1 was advised by the Collector last year to attend the Mámlatdár's office and learn revenue work; but he attended it very fitfully, and seems, the Collector says, to be naturally indolent and to have little ability. The female ward in estate No. 2 is now being taught at home after a short and unsuccessful experiment at school. The Raul ward of estate No. 5 is learning the Marathi fourth standard at Sindkheda and a private tutor is also engaged for him. The Raste ward (No. 7) remained at Sardárs' School, Kolhápúr, throughout the year. He was not sent up for the Matriculation in March last and it is doubtful if he did very well at Kolhápúr. Since the close of the year he has been transferred to Jamkhandi, where he will

be educated at the State High School under the personal supervision of the Chief of Jamkhandi, who takes considerable interest in his welfare. The ward of the Thorat estate No. 8 is in Mr. Candy's School, Kolhápur, and is said to be making good progress. The ward of the small Jinsiwale estate in Ahmednagar is a boy of ten and is in the vernacular third standard in one of the municipal schools in Poona.

*Southern Division.*—In Belgaum, Rs. 55,075 were spent on the maintenance and education of wards. In Dhárwár the Adur ward whose expenses were hitherto paid by his maternal uncle has now applied for maintenance allowance and the matter is under consideration. The other wards are paid according to their respective needs.

Ten wards in Belgaum are studying in different schools and one, namely, the Koujalgi ward, is receiving practical instruction in the management of estates in anticipation of the relinquishment of his estate in his favour. Two are studying in Mr. Candy's School for Sardárs in Kolhápur, three in the Sardárs' High School at Belgaum, one in the Dhárwár High School, one in the V. J. Technical Institute, Bombay, and the rest are reading in primary schools. Satisfactory reports have for the most part been received of the conduct of these wards and of the progress made in their studies. The Nez ward is surrounded by undesirable associates and is giving trouble. The Kokatnur ward died after a long illness and is succeeded by his younger brother.

The Kowad ward was married to the daughter of the inámdár of Dattawad.

#### X.—REPAYMENT OF DEBTS AND EXISTING LIABILITIES.

*Northern Division.*—The liabilities of the estates at the time of assumption of management were Rs. 11,00,516. These were reduced and brought down, to Rs. 6,92,654 at the beginning of the year. Fresh debts amounting to Rs. 46,557 were incurred during the year on account of running interest and for the repayment of old debts to the extent of Rs. 26,108. Rs. 5,000 were borrowed by the Rozka estate from the Sanand and Koth estate for marriage expenses but this will be paid off shortly by the transfer of Government promissory notes. Claims amounting to Rs. 1,99,086 were rejected by the Civil Court or the Manager and Rs. 79,617 were remitted by creditors and Rs. 47,839 were paid off from the current income. Thus the liabilities were brought down to Rs. 3,86,561 at the close of the year. This Baxi estate is responsible for the bulk of these liabilities. The creditors of this estate have submitted their claims and they are being investigated. Negotiations are in progress to raise a loan at a reasonable rate of interest, to pay off the claims of the creditors after they have been settled. The Ahmedabad Kazi estate is in a position to pay off its debt and could have done so but for the condition that the mortgaged property could not be released within eight years of the date of the document which is 1910.

The debt of the Jhingar estate was reduced during the year from Rs. 2,15,720 to Rs. 21,711 and that of Hirápur estate from Rs. 1,30,197 to Rs. 49,233. The debts of Jhanod and Parabdi estates have been reduced to Rs. 20,000 and Rs. 19,791, respectively.

Of the smaller estates fourteen are fully solvent. The liabilities of the small estates newly taken up are not yet known. Of the larger estates those of Sayad Mahmadiya Bavamiya and Shermian Bapumian have paid off their debts. The estate of Mehlool is now free from debt. The Civil Suit filed in the Baroda Court, for the debt due by the Mota Mandir estate is not yet decided.

*Central Division.*—Estates Nos. 2, 3 and 7 are entirely free from debt. The two estates (Nos. 4 and 9) released during the year were also free from debt.

Liabilities against the two small estates of Natu and the Gosavi of Dehu in Poona are not yet known. Excepting two small Poona estates for which



no figures are available yet the total balance of debts due by the remaining estates at the beginning of the year was Rs. 4,09,103. Fresh loans were incurred to the extent of Rs. 10,000. Claims amounting to Rs. 42,613 were cleared, leaving a balance of Rs. 3,76,490 at the close of the year.

The small Jinsiwale estate in Ahmednagar was completely free from debt by the close of the year. With regard to the debt payable by estate No. 1, nothing could be paid to the trustees of the deceased creditor Balkrishna Hanmant as probate of administration to the will of the said creditor was till lately pending some decision of the High Court. The balance in hand uninvested will be sufficient with next year's surplus revenues to pay this debt. In the case of the Raul estate, No. 5, satisfactory progress was made by liquidating half the amount of its debt. Nothing could be paid in liquidation of debts, due by the estate of Shri Bala Maharaj (No. 6) as suits were pending in the Civil Courts. The appeal in the matter of the adoption of Shri Bala Maharaj has been decided against him in the Privy Council. The Thorat estate, No. 8, managed to repay Rs. 2,422 from current income. In the case of a small Kulkarni estate in Násik debts amounting to Rs. 24,000, including interest, were paid during the year but a fresh loan of Rs. 10,000 was taken and some landed property was sold for Rs. 12,900.

*Southern Division, Belgaum.*—Satisfactory progress was made during the year in the liquidation of debts due by the incumbered estates. In case of the Sindi Kurbet estate the greater portion of the budget allotment remained unutilized as the enquiry into the claims against the ward had not been completed. A scheme for the redemption of the Alakhnur property is under consideration. The appeal preferred by the principal creditor of the Tulsing property has been decided against the estate. The Collector states that the chances of extricating the property now seem almost hopeless and proposes to withdraw from the superintendence.

*Bijapur.*—In the case of the Tignibidri estate, the balance of debt stands at Rs. 20,000, Rs. 400 having been paid during the year. The existing liabilities in the case of the Mamadpalli estate have been ascertained to be over Rs. 55,000. A scheme for liquidation is under consideration.

*Dhárwár.*—The Belgali estate has yet to pay off a balance of debt of Rs. 10,000. In the case of the Sortur estate, the claims being suspicious the parties have been referred to the Civil Court.

#### XI.—REDUCTION OF CLAIMS SECURED IN CONSIDERATION OF PROMPT SETTLEMENT.

*Northern Division.*—The decree claims of Rs. 99,609 against the Hirápur estate were settled for Rs. 29,608.

#### XII.—GENERAL REMARKS.

*Northern Division.*—The year was one of general prosperity and the revenue of the estates came in without difficulty. The Salangpur suit between Shermian estate and the Limbdi Thakor is still going on.

Owing to the war the income of the Shivrajpur estate suffered as the mines were not properly worked. Proposals for the revision settlement of Mehlol have already been submitted to Government.

The administration of the Act during the year has been successful in all its branches.

*Central Division.*—The administration of the Act during the year was satisfactory, and beneficial to the estates concerned. There is some question as to whether some further audit of expenditure items in the case of these estates is not desirable, not so much a mere account audit as an examination as

to the necessity of all expenditure incurred and an assurance that good value has been received: The matter is receiving attention.

*Southern Division.*—The Court of Wards was engaged during the year as plaintiff or defendants in 78 suits. Of these, 24 were decided in its favour, three against it and 15 were compromised, while 36 remained when the year closed. The widow of the Sirsangi Desai has obtained leave to appeal to His Majesty's Privy Council against the decision of the High Court.

The increasing work of the Court of Wards clearly indicates that public confidence in its management continues unabated. The administration of the Act has been satisfactory.

## STATEMENT

Statement showing the general position of estates under Government

(Details are given only for estates with gross income of Rs. 10,000)

Serial No.	Name of District.	Name of Estate.	Total area of the Estate.	Cultivated area.	Uncultivated area.	Total assessment.	Total Land Revenue demand including cesses.
1	2	3	4	5	6	7	8
<b>NORTHERN DIVISION.</b>			Acres.	Acres.	Acres.	Rs.	Rs.
1	Ahmedabad ...	Sanand and Koth ...	(a)103,201	57,905	45,296	(a)1,71,254	1,55,474
2	Do. ...	Ahmedabad Kazi ...	2,698	2,509	189	8,280	11,500
3	Do. ...	Sayad Mahmadiya Bavamiya.	1,225	1,222	3	3,889	4,321
4	Do. ...	Roza ...	2,822	2,316	506	5,071	6,640
5	Do. ...	Sherman Bapumian ...	(b)50,978	29,802	21,176	(b)51,802	29,702
6	Panch Mahals ...	Mehlol ...	29,338	12,709	16,629	80,429	19,739
7	Surat ...	Mota Mandir ...	192	192	.....	854	1,696
8	Do. ...	Baxi ...	... Statistics not available.		.....	.....	.....
9-26	Ahmedabad ...	Total of small estates.	45,947	31,903	14,041	64,427	82,136
27-38	Kaira ...						
39-42	Panch Mahals ...						
43-44	Broach ...						
45-51	Surat ...						
Total, Northern Division.			236,401	138,561	97,840	3,35,508	3,21,218
<b>CENTRAL DIVISION.</b>							
1	East Khándesh ...	Bhusaval Inámdár ...	4,383	3,847	536	8,054	11,268
2	Do. ...	Dharangaon Fando ...	1,043	1,018	.....	1,816	16,147

(a) The difference between the figures of this year and those of the last year is due to the adoption of the  
 (b) Do. do. is due to the elimination of

## I.

management in the Northern, Central and Southern Divisions during the year 1914-15.

and above. Figures for other estates are lumped together.)

Total gross income recovered.	Total gross expenditure.	Balance.		Total liabilities.	Cost of management.	Percentage of gross income.	Remarks.
		Invested.	Uninvested.				
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
1,77,652	*2,42,569	1,55,891	82,700	.....	15,298	8.3	*Includes Rs. 1,00,717 on account of investment made and included in column 11.
11,875	†17,352	2,000	5,814	4,750	1,191	10.0	†Includes Rs. 2,000 on account of investments made and shown in column 11.
15,342	15,789	‡28,600	4,232	.....	480	3.1	‡Shows face value of the notes.
13,236	§17,947	10,845	4,941	5,000	606	4.6	§ Includes Rs. 5,200 on account of investments made and included in column 11.
53,836	49,258	4,933	* 12,343	.....	4,200	7.8	
19,458	17,243	10,000	13,768	.....	1,941	10.0	
56,158	54,196	19,000	11,864	11,837	745	1.3	
24,218	19,200	.....	5,018	1,17,854	259	1.0	
1,36,719	¶ 1,24,578	64,013	66,216	2,47,620	7,255	5.3	¶ Includes Rs. 2,600 on account of investments made and included in column 11.
5,08,494	5,58,132	2,95,252	2,06,901	3,86,561	31,081	6.3	
10,321	10,034	.....	20,612	22,500	259	2.5	
10,683	7,246	4,900	16,158	.....	1,450	13.5	Columns 4 and 7. Increase due to the inclusion of lands newly mortgaged to the estate and newly taken up from Government.  Columns 11—Rs. 1,000 invested in Yeher Co-operative Society were received back and Rs. 30,000 were newly invested during the year.

detailed survey figures and the inclusion of the figures of the 57 Dokdas of the Mictal estate purchased. the figures of the Pir Villayetsaha estate.

## STATEMENT

Serial No.	Name of District.	Name of Estate.	Total area of the Estate.	Cultivated area.	Uncultivated area.	Total assessment.	Total Land Revenue demand including cesses.
1	2	3	4	5	6	7	8
	CENTRAL DIVISION— <i>contd.</i>		Acres.	Acres.	Acres.	Rs.	Rs.
3	West Khandesh.	Raisingpur ... ..	1,28,000	5,792	1,22,208	4,570	4,570
4	Do.	Kathi ... ..	3,20,000	... ..	.....	.....	.....
5	Do.	Raul ... ..	4,663	4,663	.....	10,453	15,052
6	Poona	Shri Bala Maharáj ... ..	9,006	7,411	1,595	13,103	20,465
7	Do.	Raste ... ..	49,088	47,770	1318	35,323	57,438
8	Sátára	Thorat ... ..	5,175	5,022	153	15,774	20,070
9	Do.	Ghadge ... ..	Acres. 11,393 Bighas 5,194	} .....	.....	11,839	.....
10	Total of small estates ... ..		Acres. 2,062 Bighas 54	Acres. 1,949 Bighas 54	} 113	3,542	13,402
Total, Central Division.		.....	Acres. 5,34,823 Bighas 5,243	Acres. 77,502 Bighas 54	} 1,25,923	1,04,474	1,58,412

I—continued.

Total gross income recovered.	Total gross expenditure.	Balance.		Total liabilities.	Cost of management.	Percentage of gross income.	Remarks.
		Invested.	Uninvested.				
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
23,228	9,895	65,700	70,628	.....	3,543	15.2	Columns 4 and 7.—Increase due to more lands given out for cultivation.  Column 11.—The value of Promissory Notes of Rs. 60,000 reduced to Rs. 59,700 as communicated by the Accountant General.  Column 12.—The Collector reports that the balance of Rs. 57,079 shown last year was incorrect and that the correct figures were Rs. 57,295. The Collector is being asked to explain why such a large balance is allowed to remain uninvested.
19,078	11,750	25,750	82,934	.....	4,107	...	Columns 5 and 8.—These columns left blank for want of information. The superintendence of the estate was withdrawn from 1st March 1915.  Columns 11 and 12.—The balance (both invested and uninvested) was handed over to the Chieftain of Kathi at the time of releasing his estates.
11,220	12,611	.....	2,770	13,306	740	6.5	
41,075	27,426	36,200	33,297	2,46,405	1,980	8	Column 9.—Includes an amount of Rs. 17,919 realized by sales of Promissory Notes of the face value of Rs. 18,900.
71,443	70,912	1,31,200	19,246	.....	7,425	10	
21,067	18,608	.....	9,558	36,436	967	4.59	
108	920	.....	19,590	.....	238	...	Column 12.—The estate was released on 29th September 1914 and the cash balance shown in column 12 was made over to the ward.
38,226	32,926	.....	8,919	57,843	270	.7	
2,46,449	2,02,329	3,07,850	2,83,742	3,76,490	20,979	8.5	

## STATEMENT

Serial No.	Name of District.	Names of Estates.	Total area of the Estate.	Cultivated area.	Uncultivated area.	Total assessment.	Total Land Revenue demand including cesses.
1	2	3	4	5	6	7	8
	<b>SOUTHERN DIVISION.</b>		<b>Acres.</b>	<b>Acres.</b>	<b>Acres.</b>	<b>Rs.</b>	<b>Rs.</b>
1	Belgaum ...	Kowjalgi Desgat ...	42,953	38,102	4,851	24,068	39,837
2	Do. ...	Nipani ...	4,871	4,621	250	6,612	80,871
3	Do. ...	Kohatnur ...	5,630	5,630	.....	3,096	10,340
4	Do. ...	Sirsangi ...	30,612	24,377	6,235	41,933	52,402
5	Do. ...	Kowad ...	4,963	1,874	2,089	4,091	12,289
6	Do. ...	Shindi Kurbet ...	45,118	43,980	1,138	30,393	39,423
7	Do. ...	Yadihalli ...	2,600	2,600	.....	4,129	11,426
8	Do. ...	Yargatti ...	17,493	17,120	373	8,829	18,663
9	Do. ...	Chandur ...	2,232	2,223	9	3,774	23,058
10	Do. ...	Jamboti ...	16,633	7,421	9,212	7,492	8,188
	Belgaum ...	Total of small estates	14,691	13,583	1,108	12,786	64,955
	Bijapur and Dhárwár ...						
	Total, Southern Division.	.....	1,87,796	1,62,531	25,265	1,47,205	3,01,452
	Grand Total ...	.....	9,59,020A 5,248B	3, 8,594A 54B	2,49,028	5,87,185	7,81,082

I—continued.

Total gross income recovered.	Total gross expenditure.	Balance.		Total liabilities.	Cost of management.	Percentage of gross income.	Remarks.
		Invested.	Uninvested.				
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
43,473	27,351	63,400	11,869	.....	2,503	5.8	
82,950	12,467	10,000	15,181	1,39,514	1,530	4.6	
11,821	5,544	.....	1,222	18,289	635	5.6	
66,557	29,211	2,01,400	10,414	5,126	4,033	6.	
25,569	27,678	83,100	3,986	.....	1,118	4.4	
43,208	28,848	.....	23,987	48,856	2,326	5.4	
12,901	7,891	39,200	8,421	.....	824	6.4	
20,424	8,590	47,500	3,852	.....	1,230	0.	
27,404	18,550	.....	11,974	3,951	1,126	4.1	
12,208	9,977	.....	5,595	637	1,148	9.4	
71,382	55,017	1,06,900	33,195	1,61,208	2,613	3.6	
3,67,897	2,26,124	5,01,500	1,25,496	3,77,581	19,086	5.1	
11,22,840	9,86,585	11,04,632	6,16,139	11,40,632	72,046	6.4	



## STATEMENT

Statement showing the efficiency of rent collections in estates under Government

Serial No.	Name of District.	Name of Estate.	Demands.			Collections.	
			Current.	Arrears.	Total.	On account of current year.	On account of arrears.
1	2	3	4	5	6	7	8
	<b>NORTHERN DIVISION.</b>		Rs.	Rs.	Rs.	Rs.	Rs.
1	Ahmedabad	Sánand and Koth	1,55,474	75,582	2,31,056	1,47,027	21,671
2	Do.	Ahmedabad Kazi	11,500	468	11,968	11,494	295
3	Do.	Sayad Mahmadiya Bava-miya.	4,331	.....	4,331	4,331	.....
4	Do.	Rozka	6,640	25	6,665	6,640	.....
5	Do.	Shermian Bapumian	39,702	§ 2,007	41,709	39,012	851
6	Panch Maháls	Mehlol	19,739	40	19,779	19,421	37
7	Surat	Mota Mandir	1,696	.....	1,696	1,696	.....
8	Do.	Baxi					Statistics t
9-26	Ahmedabad	} Total of small estates	82,136	13,882	96,018	79,553	3,433
27-38	Kaira						
39-42	Panch Maháls						
43-44	Broach						
45-51	Surat						
		Total, Northern Division	3,21,218	92,002	4,13,220	3,09,474	26,287
	<b>CENTRAL DIVISION.</b>						
1	East Khándesh	Bhusával Inámdár	11,268	3,938	15,206	10,102	220
2	Do.	Dharangaon Fande	16,147	687	16,834	7,485	196
3	West Khándesh	Raisingpur	4,570	85	4,655	4,570	10
4	Do.	Káthi	.....	.....	.....	.....	.....
5	Do.	Raul	15,052	4,663	19,715	7,712	2,790
6	Poona	Sbri Bala Maháráj	20,465	441	20,906	20,275	81
7	Do.	Raste	57,438	7,096	64,534	56,422	3,929
8	Sátára	Thorat	20,070	.....	20,070	20,079	.....
9	Do.	Ghadge **	.....	.....	.....	.....	.....
		Total of small estates	13,402	354	13,756	12,947	293
		Total, Central Division	1,58,412	17,214	1,75,626	1,39,592	7,519

§ The difference between column 5 of this statement and column 13 of the

## II.

management in the Northern, Central and Southern Divisions during the year 1914-15.

Total.	Amount written off.	Balance.			Details of balances.	Remarks.
		Converted into bonds or decrees.	Others.	Total.		
9	10	11	12	13	14	15
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1,68,698	12,810	.....	49,548	* 49,548	Old ... 42,378 Current ... 7,170 49,548	* Includes Rs. 25,088 suspended.
11,789	.....	.....	177	177	Old ... 171 Current ... 6 177	
4,831	.....	.....	.....	.....	.....	
6,640	.....	.....	25	25	Old ... 25	
† 39,863	468	.....	1,426	1,426	Old ... 882 Current ... 544 1,426	† Includes Rs. 48 of over collections.
19,458	14	.....	307	307	Old ... 3 Current ... 304 307	
1,696 available.	.....	.....	.....	.....	.....	
83,286	4,589	.....	8,143	† 8,143	Old ... 6,593 Current ... 1,552 8,143	† Includes Rs. 653 suspended.
8,35,761	17,881	.....	59,626	59,626		
§ 10,322	63	.....	4,833	4,833	Current ... 1,028 Previous ... 3,805 4,833	§ This includes over collecting of Rs. 12.
7,681	442	.....	8,711	8,711	Current ... 8,662 Previous ... 49 8,711	
4,580	25	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	The estate was released during the year and so no information was available.
10,502	84	762	8,967	9,129	Current ... 7,340 Previous ... 1,789 9,129	
20,356	.....	.....	550	550	Current ... 190 Previous ... 360 550	
60,851	470	1,515	2,198	3,713	Current ... 1,016 Previous ... 2,697 3,713	
20,079	.....	.....	.....	.....	.....	¶ This includes a sum of Rs. 9 on account of over collections.
.....	.....	.....	.....	.....	.....	** Information not available as the estate was released on 20th September 1914.
†† 13,240	331	.....	196	196	Current ... 165 Previous ... 31 196	†† Includes Rs. 11 on account of over collection.
1,47,111	1,415	2,277	24,855	27,132	Current ... 18,401 Previous ... 8,731 27,132	

past year's statement is due to separation of the figures of Fir Vilayatsha estate.

## STATEMENT

Serial No.	Name of District.	Name of Estate.	Demands.			Collection.	
			Current.	Arrears.	Total.	On account of current year.	On account of arrears.
1	2	3	4	5	6	7	8
	<b>SOUTHERN DIVISION.</b>		<b>Rs.</b>	<b>Rs.</b>	<b>Rs.</b>	<b>Rs.</b>	<b>Rs.</b>
1	Belgaum	... Kaujalgi	39,837	2,997	42,834	38,125	474
2	Do.	... Nipani	30,871	3,621	34,492	30,731	854
3	Do.	... Kokatnur	10,340	1,994	12,334	9,744	1,994
4	Do.	... Sirsangi	52,402	5,491	57,893	51,612	2,316
5	Do.	... Kowad	12,289	1,867	14,156	12,030	652
6	Do.	... Shindi-Kurbet	39,423	9,556	48,979	37,579	2,358
7	Do.	... Yadihalli	11,496	1,035	12,461	11,423	98
8	Do.	... Yargatti	18,663	988	19,651	17,877	767
9	Do.	... Chandur	23,058	1,164	24,222	21,955	783
10	Do.	... Jamboti	8,188	9,013	17,201	6,849	380
		Total of small estates	54,955	4,574	59,529	51,232	2,625
		Total, Southern Division	3,01,452	42,300	3,43,752	2,89,160	13,296
		Grand Total	7,81,032	1,51,516	9,32,598	7,98,226	47,102

II—continued.

Total	Amount written off.	Balance.			Details of balances.	Remarks.
		Converted into bonds or decrees.	Others.	Total.		
9	10	11	12	13	14	15
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
38,599	2,985	.....	1,311	1,311	Previous ... 767 Current ... 544 <u>1,311</u>	Column 8 includes an over-collection of Rs. 11.
81,585	.....	.....	2,909	2,909	Previous ... 2,659 Current ... 250 <u>2,909</u>	Column 8 includes an over-collection of Rs. 2.
11,738	.....	.....	596	596	Current—596	
53,928	1,365	.....	2,600	2,600	Previous ... <u>Rs. 2,214</u> Current ... 386	
12,682	377	.....	1,097	1,097	Previous ... <u>2,600</u> Current ... 969 129	Column 8 includes an over-collection of Rs. 38.
39,937	8,260	.....	820	820	Previous ... <u>1,007</u> Current ... 648 174	
11,519	268	387	287	674	<u>820</u>	
18,644	581	.....	426	426	Previous ... 95 Current ... <u>331</u>	
22,738	794	.....	690	690	Previous ... <u>426</u> Current ... 472 218	
7,229	.....	.....	9,972	9,972	Previous ... <u>690</u> Current ... 6,833 8,139	
*53,857	1,830	75	3,588	4,342	Previous ... <u>9,972</u> Current ... 2,055 2,287 <u>4,342</u>	* Includes an over-collection of Rs. 51.
3,02,456	15,910	1,141	24,296	25,437		
7,85,328	85,206	3,418	1,08,777	1,12,195		

## STATEMENT III.

Statement showing progress made in Liquidation of Debt, in Court of Wards Estates during the year 1914-15.

Serial No.	Name of District.	Name of Estate.	Debts due on assumption of charge.	Balance of debt at the beginning of the year.	Additional debts incurred during the year.	Debts settled during current year					Balance.	Date by which it was expected on assumption of management that estate could be clear of debt.	Remarks.
						By incurring fresh debts.	By sale of property.	Rejected by Court of Wards or Civil Court.	Remitted by creditors.	From current income.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14
<b>NORTHERN DIVISION.</b>													
1	Ahmedabad	Banand and Koth	1,16,084	...	...	...	...	...	...	...	...	...	
2	Do.	Ahmedabad Kasi	28,587	*10,237	180	...	...	...	...	5,847	4,753	1920 A. D.	* The difference between this column and column 12 of the last year's statement is due to Rs. 4,750 having been included twice in the last year's figures.
3	Do.	Sayad Mahomedian Bawamian.	10,653	3,530	359	...	...	...	...	3,689	...	...	
4	Do.	Rozka	104	...	5,000	...	...	...	...	...	5,000	...	
5	Do.	Shermian Bapumian	20,497	8,623	247	...	...	...	2,445	6,425	...	...	
6	Panch Mahals	Mehlol	...	...	...	...	...	...	...	...	...	...	
7	Surat	Mota Mandir	91,868	11,837	...	...	...	...	...	...	11,837	...	
8	Do.	Bakshi	1,21,309	1,21,309	...	...	...	...	...	3,955	1,17,354	...	
9-28	Ahmedabad	Total of small estates.	7,13,411	5,37,119	40,791	26,108	...	1,99,088	77,172	27,923	2,47,620	...	
29-38	Kaira											...	
39-43	Panch Mahals											...	
44-44	Broach											...	
45-51	Surat											...	
Total, Northern Division.			11,00,516	6,92,654	46,557	26,108	...	1,99,088	79,617	47,839	3,86,561	...	
<b>CENTRAL DIVISION.</b>													
1	East Khândesh	Bhusaval Inamdar	80,538	22,500	...	...	...	...	...	...	22,500	1919 A. D.	* Free from debts. The estate was besides released on 1st March 1915. * Column 4. Correct amount ascertained and entered.
2	Do.	Dharangaon Pande	20,345	...	...	...	...	...	...	...	...	...	
3	West Khândesh	Raisingpur	...	...	...	...	...	...	...	...	...	...	
4	Do.	Kathi	...	...	...	...	...	...	...	...	...	...	
5	Do.	Raul	*26,457	26,451	...	...	100	...	8,150	4,895	13,306	1918 A. D.	
6	Poona	Shri Bala Maharaj	2,60,000 approxi- mate.	2,46,405	...	...	...	...	...	...	2,46,405	Probable date cannot be ascertained. All the claims against the estate have not yet been settled. Appeals regarding some of the claims are pending in the High Court.	
7	Do.	Raste	...	...	...	...	...	...	...	...	...	...	
8	Atia	Thorat	92,825	40,561	...	...	...	...	1,708	2,422	39,439	1940 A. D.	
9	Do.	Ghadge	...	...	...	...	...	...	...	...	...	Information not available as the estate was released in early part of the year.	
Total, for small estates.			1,28,297	78,196	10,000	10,000	12,900	...	...	2,443	57,643	...	
Total, Central Division.			6,08,456	4,09,103	10,000	10,000	13,000	...	9,853	9,760	3,76,490	...	

## STATEMENT III—continued.

Serial No.	Name of District.	Name of Estate.	Debts due on assumption of charge.	Balance of debt at the beginning of the year.	Additional debts incurred during the year.	Date settled during current year.					Balance.	Date by which it was expected on assumption of management that estate could be clear of debt.	Remarks.
						By incurring fresh debts.	By sale of property.	Rejected by Court of Wards or Civil Courts.	Remitted by creditors.	From current income.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14
	<b>SOUTHERN DIVISION.</b>		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
	Belgaum	Kowjalgi ...	38,481	...	...	...	...	...	...	...	...	...	
		Nipani ...	2,21,812	1,50,632	...	...	...	...	...	17,119	1,59,514	...	
		Kokatnur ...	55,357	21,289	...	...	...	...	...	0,000	19,289	...	
		Sirsangi ...	71,051	5,126	...	...	...	...	...	...	5,123	...	
		Kowad ...	2,716	...	...	...	...	...	...	...	...	...	
		Sindi Kurbet ...	1,23,407	48,909	...	...	...	...	...	53	48,856	...	
		Yadihalii ...	...	...	...	...	...	...	...	...	...	...	
		Yargatti ...	2,014	...	...	...	...	...	...	...	...	...	
		Chandur ...	2,872	2,872	1,500	...	...	...	41	290	3,061	...	
		Jamboti ...	1,640	1,649	...	...	...	...	312	700	657	...	
		Small estates in Belgaum, Bijapur and Dhárwar.	2,07,816	1,71,595	...	...	...	...	2,042	7,445	1,61,201	...	
		Total, Southern Division.	7,36,105	4,11,072	1,300	...	...	...	3,205	31,696	3,77,581	...	
		Grand Total ...	24,45,077	15,12,529	53,057	36,108	13,000	1,69,080	92,765	69,205	11,40,631	...	

## SIND.

No. A.—476 OF 1915.

From

A. M. MACMILLAN, ESQUIRE, I. C. S.,  
Court of Wards in Sind ;

To

THE COMMISSIONER IN SIND.

*Sind Court of Wards Office :*  
*Camp Hyderabad, 13th October 1915.*

Sir,

I have the honour to submit the annual report on the management of estates by the Court of Wards in Sind for the year ending 31st July 1915.

2. Mr. Hiranand Tahilram acted during my absence on leave from 1st to 18th August 1914. I held charge of the Department for the remainder of the year.

Number of estates under management.      The number of estates under superintendence was as follows :—

At the beginning of the year	...	...	138
Taken up during the year			
(a) On applications to the Commissioner or Court of Wards	...	...	21
(b) Under certificate from the District Court	...	...	3
Released on their owners attaining majority	...	...	3
At close of year	...	...	159

The following are the figures with regard to disposal of applications :—

Under enquiry at beginning of year	...	...	43
Received during the year	...	...	54
		Total	97

Disposal (a) Admitted	...	...	21
(b) Rejected	...	...	35
(c) Transferred to Incumbered Estates Department.	...	...	2
		Total	61

Pending at the close of the year	...	...	36
----------------------------------	-----	-----	----

5. The income for the year, excluding sale-proceeds of investments (Rs. 70,923) amounted to Rs. 3,64,078 against Rs. 3,96,432 shown in the last year. The details

are as under :—

			Rs.
Rents and produce of land	...	...	2,75,188
Miscellaneous	...	...	32,085
Interest on investments	...	...	16,834
Refund of takavi advances	...	...	1,573
Loans raised (private)	...	...	38,400
		Total	3,64,078

The decrease of Rs. 32,354 is due to decrease and increase under the following heads:—

<i>Decrease.</i>		Rs.	Rs.
Rent and produce	...	25,944	
Miscellaneous	...	34,374	
Interest on investments	...	982	
Refund of takavi	...	1,694	
Loans raised (takavi)	...	410	
			63,404
<i>Increase.</i>			
Loans raised (private)	...		31,050
			<u>31,050</u>
	Net decrease	...	<u>32,354</u>

The decrease under rents and produce is due principally to difficulty in recovery in the cotton tracts of Nawábsháh, Mirpur Khas and Hyderabad. Out of the current year's demand Rs. 14,247 was postponed as against Rs. 4,142 last year. Rs. 30,545 were under process of recovery at the close of the year as against Rs. 16,293 last year. This has brought down the percentage of recoveries out of the total demand, apart from amounts postponed or due from incumbered estates to about 90 per cent.

The details of miscellaneous receipts are as under:—

	Rs.
Cash balance of estates newly taken up	15,250
Produce enjoyed by former lessee where lease money has been paid in advance (this is an account entry for the purpose of assessing management expenses)...	4,559
Old debts recovered	6,057
Sale-proceeds of lands	4,514
Sale-proceeds of cattle, etc.	313
Compensation for land acquired by Government	280
Earnest-money	852
Miscellaneous receipts, interest, notice fee, etc.	260
Total	<u>32,085</u>

The decrease of Rs. 34,374 is due chiefly to decrease of Rs. 35,490 under the head "Balances of Estates" received from their guardians. The increases and decreases under other heads are small.

Rs. 6,057 have been recovered against Rs. 6,017 recovered last year. No satisfactory general record of debts recoverable has hitherto been maintained. Arrangements are being made to maintain a proper system of accounts.

The decrease of Rs. 982 under interest on investments is due to the fact that the large amount invested in fixed deposit with the Bank of Bombay was withdrawn in order to purchase Government Promissory Notes—the former form of investment not being recognized as secure and free from risk by inclusion among those sanctioned by section 20 of the Indian Trusts Act. Interest on the deposit for 1913-14 was received within that year, but interest for 1914-15 on the Promissory Notes was not credited within the year.

6. The net expenditure excluding loans advanced for cultivation and investments amounted to Rs. 2,92,076 as against Rs. 2,81,600 in last year. The details are as under:—

<i>Expenditure.</i>		Rs.
Government assessment	...	1,16,561
Maintenance and education	...	53,706
Miscellaneous expenditure	...	94,463
Cost of management	...	27,346
		<u>2,92,076</u>



The details of miscellaneous expenditure are as under:—

	Rs.
Savings paid to estate owners at the discharge of their estates ... ..	20,417
Purchase of lands and buildings ... ..	22,270
Share of produce given to co-sharers ... ..	6,819
Do. as per decision of Jirgah ... ..	3,325
Produce enjoyed by former lessees ... ..	4,559
Personal expenses to estate owners ... ..	23,496
Suit expenses ... ..	5,648
Municipal and other taxes . ... ..	340
Jail expenses ... ..	14
Pay of constables ... ..	61
Mandar expenses ... ..	304
Cultivation expenses including engine and garden expenses ... ..	6,641
Registration and purchase of stamps ... ..	323
Petty items . ... ..	216
Total ...	94,463

Collection of Estate dues. With regard to collection of rents and produce the figures are:—

	Rs.	Rs.	Rs.
Demand—Arrears ... ..		21,773	
Postponed demand ... ..		39,017	
Current ... ..		2,97,945	
		3,58,735	
Collection out of arrears ... ..		5,468	
Collection out of postponed demand ... ..		14,608	
Collection out of current demand. ... ..		2,55,110	
		2,75,186	
Amount written off ... ..		3,131	
Amount postponed—*Previous .	24,609		
†Current ... ..	14,047		
		38,656	
		3,16,973	
		Balance ...	41,762

Postponement under consideration up to the end of the year ... ..	2,398
Due from other estates and not immediately recoverable ... ..	8,819
Under process of recovery at the close of the year ... ..	30,545

7. Applications for postponement of a very much greater amount were received, and postponement was sanctioned only after the most careful consideration.

Government demands.

\* Recoverable in future years.

† Mostly to Zamindár—lessees or other lessees who were able to give thoroughly good security, on account of failure of crops and losses on cotton cultivation.

	Rs.
The arrears due to Government of last year were ...	2,989
Further intimations of arrears received from Revenue Authorities ...	1,326
Arrears accrued on account of new estates taken under superintendence...	3,345
Due in future years ...	1,019
Total ...	<u>8,679</u>
Remitted ...	1,232
Balance due at the end of 1913-14 ...	7,447
Current dues ...	1,15,491
Total ...	<u>1,22,938</u>
Payments ...	1,16,561
Balance as under—	Rs.
Postponement granted by Revenue Department ...	2,910
Due in future years ...	1,019
Arrears paid since the close of the year ...	2,448
Total ...	<u>6,377</u>

Hence there are no arrears of which any explanation is required.

8. The cost of management for 1913-14 which was recovered in the current year was Rs. 27,346 or 8.3 per cent. on the gross income of 1913-14 as against 7.5 per cent. in the previous year. The increase of 0.8 per cent. is due to the recovery by the Accountant General of contribution on account of annuities and pensions for both 1912-13 and 1913-14 in 1914-15.

The contribution for 1913-14, taken at an increased rate was Rs. 7,919 as against Rs. 4,992 for 1912-13. If the contribution for 1912-13 had been recovered in 1913-14 the percentage in each year would have been about 7.9.

9. Most of the estates continued to be managed by leasing, but in some cases wards were entrusted with the management of parts of their estates.

The details as to advances are as follows :—

	Rs.	Rs.
Takavi advance—Balance outstanding ...		3,870
Advances for 1914-15 ...	130	...
Advances for 1915-16 recoverable in 1915-16 ...	7,682	...
	<u>7,812</u>	
	Total ...	11,682
Collection from arrears ...	803	
Collection from 1914-15 ...	25	
Collection from sums advanced for 1915-16.	745	
	<u>1,573</u>	
	Rs.	
Amount postponed ...	765	
Amount due from incumbered estates ...	1,527	
Amount written-off ...	30	
Amount recoverable in 1915-16.	6,937	
	<u>9,259</u>	
		<u>10,832</u>
Balance under process of recovery ...	...	850

Maintenance and Education of Wards. 10. Rs. 53,706 were spent on maintenance and education the details being as under :—

				Rs.
Cash for maintenance	...	...	...	48,332
Produce adjusted	...	...	...	3,007
Education charges	...	...	...	2,367
				<u>53,706</u>

Of 177 male wards—7 are under school age.

55 are over school age.

1 is in Government service.

2 are dumb.

15 are receiving no education.

97 are receiving education.

For the most part the policy of the Court of Wards hitherto has been to leave the superintendence of the persons of minors to the relatives with whom they reside, but several recent instances have shown that the minors' interests suffer seriously from the indifference of the guardians with regard to their education.

I am therefore thinking of assuming the superintendence of the persons of a large number of minor boys of school going age simply in order to have some direct control over their education. The control furnished by power to stop maintenance allowance, is very slight where the relatives are well-to-do. Several boys have been sent to Karáchi Madressah, and arrangements have been made to secure the regular attendance of others at Hyderabad, Sukkur, Shikárpur and Garhi Yasin.

Repayments of debts and existing liabilities.

Statement III shows the progress in payments of debts. The following is an abstract :—

				Rs.
Balance at the beginning of the year	...	...	...	1,10,481
Claims filed	...	...	...	Rs. 19,442
Loans raised	...	...	...	38,400
Interest accrued	...	...	...	3,038
				<u>60,880</u>
			Total	...
				1,71,361
			Disposed of	...
				9,419
			Balance	...
				<u>1,61,942</u>

The following are the figures with regard to claims :—

			Claims.	Amount.
				Rs.
Pending at the beginning of the year	...	48	...	28,063
Claims filed	...	34	...	19,442
		82	...	<u>47,505</u>
Decided	...	4	...	2,404
Written off, the estate having been discharged	...	1	...	47
		5	...	<u>2,451</u>
		77	...	<u>45,054</u>

Out of these, three claims for Rs. 2,130 have since been settled on which Rs. 543 have been awarded. Four claims for Rs. 3,916 transferred to the Incumbered Estates Department and 31 claims for Rs. 17,742 have been fully inquired into and old accounts are being scrutinized and other enquires are being

made by correspondence. Twenty-six claims relate to estates in Lárkána District. During the first visit there, the Shristedár was engaged in connection with two forgery prosecutions. Camp was fixed again in April 1915 for the disposal of claims but as the town was deserted on account of plague the visit had to be postponed. The same thing happened at Sháhdádpur. It is hoped that these claims will be disposed of in November 1915.

The invested balance at the close of year amounted to Rs. 5,33,800 as against Rs. 4,52,740 last year. The investments are as under :—

	Rs.
Government Promissory Notes ... ..	3,77,700
Debentures of Karáchi Port Trust, Karáchi Municipality, Bombay Port Trust, Bombay Municipality, and Bombay Improvement Trust ... ..	63,000
Savings Bank Deposit with Post Office and Bank of Bombay ... ..	5,350
Loan to Incumbered estates ... ..	30,600
Loan to Court of Wards estates ... ..	61,450
Loan to Co-operative Credit Societies ... ..	700
Total ... ..	<u>5,38,800</u>

The uninvested balance amounts to Rs. 1,04,223. About Rs. 50,000 will be invested in Government Promissory Notes this year.

The system of estate accounts is very unsatisfactory and with the present establishment it is almost impossible to maintain proper supervision over the financial arrangements of estates or revise them except at the close of the year. I have gone into it with some care and have drafted a set of account forms which will involve less work and will make it possible to observe the condition and working of each estate and the separate lands of each estate at any time, and not only when the annual accounts are drawn up.

The office is still accomodated in a hired building. It is hoped that some of the unoccupied Revenue buildings will shortly be available for occupation. Some slight improvements were made in the system of filing and disposal of correspondences which, on the convenient basis of classification according to estates, works excellently. I do not think the work of the office could have been overtaken by the present staff under the old system of filing and arrangement of papers.

Something has been done to make enquiries with a view to the assumption of superintendence of estates more satisfactory. There is no provision in the Act giving the Court of Wards power to hold an enquiry such as is held by the District Court on an application under the Guardian and Wards Act. Hence enquiry is made through the local Revenue Officers and report is made to the Commissioner on its results. I have found that some estates have been taken up in the most casual and summary fashion, the only matters considered being whether the income was over Rs. 200 a year and whether the inquiring officer (Mukhtyarkar) gave his opinion that the estate should be taken up. The reason for applying for superintendence of a minor's property is often a dispute between the father's and mother's people as to the enjoyment of the produce of the minor's lands, as to whether the minor is or is not a member of a joint family, or as to the disposal of the minor in marriage. It is frequently a device to strengthen the position of the mother's party where ordinarily the minor's property would be managed by his father's people. Hence the question of whether assumption of superintendence is desirable considering the social customs of the families involved is often a difficult one.

I did the work of the Deputy Manager, Upper Sind, for a month while Mr. Rupchand was on leave and have occasionally taken up all the work usually done by the Assistant Manager for one or the other of the branches. I found great room for improvement in methods in all branches and have this year done something to systematise arrangements for touring, disposal of leases, and supervision of Overseers' work.

The estates managed by the Incumbered Estates Department and Court of Wards are so scattered and the questions to be dealt with are so varied that only by the most careful economy of time and interest can the affairs of all estates be satisfactorily looked after.

There is a tendency for disputes, especially those which come to a head in Civil Suits to absorb far too much both of the time and interest of the officers of the Department, at the expense of the more important work of management of estate property.

On the whole I think it can be said that estates were managed carefully and economically and that the interests of wards were well looked after.

The estates are still worked almost entirely on a leasing basis and the Court of Wards has hitherto done practically nothing on its own initiative for the improvement or development of individual estates. By the end of another year I hope the Court of Wards will be in possession of full information about the condition and working of all the properties in its charge, and will be able to take measures for their improvement, even where these are not pressed upon it by the owners or their relatives.

Work in connection with civil suits was dealt with as before by the Assistant Manager, Mr. Hiranand Tahilram. -

Mr. Hiranand Tahilram acted as Superintendent, Court of Wards, from 1st to 18th August and as Assistant Manager for the rest of the year.

Establishment.

The charges of the Deputy Managers were held by the following :—

Upper Sind	... Mr. Rupchand Tuemal up to 12th November 1914.
	Mr. A. M. Macmillan from 13th November 1914 to 12th December 1914.
	Mr. Rupchand Tuemal, 13th December 1914 to 31st January 1915.
	Mr. Lalchand Morandmal from 1st February 1915 to 31st July 1915.
Lower Sind	... Throughout the year by Mr. Tahilram Khiomal.

The Deputy Managers paid particular attention to the affairs of wards and their estates. The work of all the three in this respect was very satisfactory.

The work of the Court of Wards branch of the office continues to increase with the number of estates and with an increasing demand for thoroughness in the disposal of matters forming the subject of correspondence.

As only one munshi on Rs. 30 has been added to the Manager's establishment, since the Manager was appointed Superintendent, Court of Wards in Sind, it is now greatly overworked and I am submitting proposals for strengthening it.

I wish to record my appreciation of the manner in which the office staff, more especially the Accountant, Mr. Parasram, and Shristedar, Mr. Shewakram, and the Head Munshi, Mr. Jethmal, have undertaken the increasing burden of work. They have worked very hard and willingly.

Mr. Jethmal's work as Head Munshi has been excellent.

I have the honour to be,

Sir,

Your most obedient servant,

A. M. MACMILLAN,

Court of Wards in Sind.

## STATEMENT I.

Statement showing the general position of estates under Government management for the year 1914-15.

Serial No.	Name of Province.	Name of Estate.	Total area of Estate.	Cultivated area.	Uncultivated area.	Total assessment.	Total land-revenue demand, including cesses.	Total gross income recovered.	Total gross expenditure.	Balance.		Total liabilities.	Cost of management.	Percentage of gross income.	Remarks.
										Invested.	Un-invested.				
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
			Acres.	Acres.	Acres.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	Sind	Wahid Bux	23,679	9,980	13,603	29,423	69,043	87,898	60,133	2,11,760	46,947	...	7,364	...	
2	Do.	Total of small estates.	63,013	23,739	34,274	86,065	2,18,902	3,70,838	3,81,498	3,27,050	87,276	1,60,224	19,892	...	
		Total for the Province.	86,692	33,719	47,873	1,15,491	2,97,945	4,58,734	4,77,539	5,38,800	1,04,223	1,60,224	27,348	8.3	

## STATEMENT II.

Statement showing the efficiency of rent collection in estates under Government management for the year 1914-15.

Serial No.	Name of Province.	Name of Estate.	Demands.			Collection.			Amount written off.	Balance.			Details of Balance.	
			Current.	Arrears.	Total.	On account of current year.	On account of arrears.	Total.		Converted into bonds.	Others.	Total.	Current.	Old.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Sind	Wahid Bux and others.	69,043	32,508	1,01,549	65,603	10,312	75,915	64	...	...	25,570	3,440	22,130
2	Do.	Small estates	2,28,903	23,284	2,57,188	1,89,807	9,764	1,99,271	3,037	...	...	54,848	39,395	15,453
		Total	2,97,945	60,790	3,58,735	2,55,110	20,076	2,76,188	3,131	...	...	80,418	42,835	37,583

## STATEMENT III.

Statement showing the progress made in the liquidation of debts in the Court of Wards estates during the year 1914-15.

Name of Province.	Name of Estate.	Debts due on assumption of charge.	Debts incurred in previous years after charge was assumed.	Balance of the debt at the beginning of the year.	Additional debts incurred during the year.	Debts settled during the year.					Balance.	Date by which it was expected on assumption of management that estates would be clear of debts.
						By incurring fresh debts.	By sale of property.	Rejected by Court of Wards or Civil Courts.	Remitted by creditors.	From current income.		
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Sind	Total for small estates	1,70,860	1,15,785	1,10,481	60,880	...	2,580	1,893	640	4,306	1,61,043	

A. M. MACMILLAN,  
Court of Wards for the Province of Sind.

*Below Report on the Estates under Management of the Court of Wards  
in Sind for the year 1914-15.*

No. 659 OF 1915.

REVENUE DEPARTMENT.

*Office of the Commissioner in Sind,  
Government House,  
Karachi, 26th October 1915.*

Submitted to Government.

2. During the year under report three out of the 138 estates under management at the beginning of the year, were released and twenty-four new ones taken up. At the close of the year 159 were under superintendence.

3. The number of applications disposed of during the year was 61 out of 97 and included 47 pending from the previous year.

4. The total income of the estates was Rs. 3,64,078 as against Rs. 3,96,432 in the previous year. The decrease is due partly to short recoveries of rents from lessees in cotton tracts owing to the abnormal fall of prices and partly to smaller initial receipts from the new estates which came under superintendence during the year. The current year's demand including the previous year's arrears of Rs. 60,790 amounted to Rs. 3,58,735 of which Rs. 2,75,186 were recovered, and Rs. 3,131 were written off as irrecoverable. The unauthorized arrears at the close of the year, included in the outstanding balance of Rs. 80,418 amount to Rs. 30,545 as against Rs. 16,293 at the close of the previous year. The increase of Rs. 14,252 is due to the destruction of crops by floods and to the cotton crisis. The suspension of the recovery of Rs. 38,656 until the current year is also attributed to the same causes. Considering the conditions of the year, especially in the cotton areas the recoveries appear to be satisfactory.

5. The total expenditure of the estates, including cost of management but excluding advances and investments amounted to Rs. 2,92,076 as against Rs. 2,81,600 in the previous year.

6. The liabilities of the estates at the commencement of the year amounted to Rs. 1,10,481. To this Rs. 60,880 were added during the year, including Rs. 38,400, Rs. 19,442 and Rs. 3,038 on account of loans, fresh claims and interest on debts respectively. Out of the total liabilities of Rs. 1,71,361 Rs. 4,306 were paid from the current income and Rs. 2,580 from the sale proceeds of properties, Rs. 640 were remitted by creditors and claims to the amount of Rs. 1,893 were rejected by the Court of Wards or Civil Courts thus bringing the balance at the end of the year to Rs. 1,61,942. These figures do not indicate an altogether satisfactory rate of progress in clearing off the liabilities.

7. The work of deciding claims also made very little progress, only five having been settled out of eighty-two and including forty-eight pending since the previous year.

8. Considering the number of the wards' estates and the additional amount of work that has devolved on his shoulders since the administration of these estates was vested in the Manager's hands, the result of the year's working may be regarded as creditable. There is of course much room for improvement in matters such as the management of the properties of the estates and the system of accounts, but it is gratifying to learn that Mr. Macmillan, in spite of other heavy duties in connection with the Incumbered Estates, has found time to devote attention to them.

R. P. BARROW,  
Commissioner in Sind.

*Annual Reports.*

Reports on the Administration of the estates under the management of the Courts of Wards in the Presidency proper and Sind for the year 1914-15.

GOVERNMENT OF BOMBAY.

REVENUE DEPARTMENT.

Resolution No. 3118.

Bombay Castle, 20th March 1916.

Letter* from the Commissioner, N. D., No. W.R.D.—28 dated ——— October 1915.	} Submitting the annual reports on the management of private estates in their respective charges as Courts of Wards for the year ending 31st July 1915.
Memorandum* from the Commissioner in Sind No. 659 dated 26th October 1915.	
Letter* from the Commissioner, C. D., No. C.—1016 dated 12th November 1915.	
Letter* from the Commissioner, S. D., No. 5089 dated 20th November 1915.	

RESOLUTION.—In the Presidency proper 82 estates were under management of the Courts of Wards at the commencement of the year. The management of five of the estates was relinquished and that of 15 was assumed during the year, which thus closed with a total of 92 estates under management.

2. During the year under review seasonal conditions were generally favourable and the period was one of considerable prosperity. The total gross income of the estates, for which statistics are available, amounted to Rs. 11,22,840 as against Rs. 11,22,351 in the preceding year. Of the total gross income of 11½ lakhs of rupees, 7½ lakhs consisted of rents from land, the balance being derived from the interest on investments and miscellaneous revenues. The current year's demand for rent amounted to 7½ lakhs of rupees which with arrears of 1½ lakhs made up a total of 9½ lakhs. The collections on account of the current year's demand amounted to 7½ lakhs and those on account of arrears, to nearly half a lakh of rupees. The balance uncollected at the end of the year amounted to Rs. 1,12,195. Of this amount Rs. 49,548 was due in the Sánand and Koth estate of Ahmedabad. Government note with satisfaction that the continued existence of arrears in this estate will be made the subject of an inquiry by the Tálukdári Settlement Officer on the completion of the present year, and that it is proposed to apply rules similar to those laid down for Government villages. In the Central and Southern Divisions, the arrears were comparatively speaking small and collections were satisfactory.

3. The total expenditure of the same estates, exclusive of advances and investments made during the year, amounted to Rs. 8,71,167 as against 7¼ lakhs of rupees in the preceding year. The rise in expenditure was mainly due to the purchase of land by the Sánand and Koth estate in the Northern Division and, in the Southern Division, to larger expenditure in connection with weddings and miscellaneous objects in the Belgaum District. The total cost of management amounted to Rs. 72,046, or rather more than 6 per cent. of the gross income.

4. Out of the 27 large estates, *i. e.*, the estates whose income exceeds Rs. 10,000 per annum and for which statistics are shown separately, 13 estates are now entirely free from incumbrances. Of the remaining 14, substantial progress was made in the settlement of debts in the case of the Ahmedabad Kazi estate, the Raul estate in West Khándesh, the Thorat estate in Sátára and the Nipáni estate in Belgaum. It is not clear why steps were not taken to reduce the

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\* Not printed.



debt in the case of the Motá Mandir estate of Surat which has a balance, invested and uninvested, of Rs. 30,864. Some action also, it would seem, might have been taken with reference to the Bhusával estate, which is shown as having an uninvested balance of Rs. 20,612 and a debt of Rs. 22,500. In the 65 small estates the balance of debt outstanding at the beginning of the year amounted to 7½ lákhs, over and above which Rs. 50,791 was incurred as an additional debt during the year. Of this balance Rs. 37,811 were paid from current revenue, Rs. 80,114 were remitted by creditors, Rs. 1,99,086 were rejected by the Courts of Wards or Civil Courts and Rs. 36,108 were settled by incurring fresh debts, leaving a balance outstanding at the end of the year of Rs. 4,66,671. The progress in the payment of debts is on the whole satisfactory. The education of wards continued to receive careful attention in the hands of the officers responsible for the management of the estates.

5. In Sind during the year under review, the number of estates under superintendence increased from 138 to 159. The total income of these estates, excluding the sale proceeds on investments, amounted to Rs. 3.64 lákhs. Of this amount 2¾ lákhs consisted of receipts from rents of produce from lands. The net expenditure amounted to Rs. 2.92 lákhs as against Rs. 2.81 lákhs in 1913-14. The gross demand on account of rents including arrears amounted to Rs. 3.58 lákhs: of this Rs. 2.75 lákhs only was recovered and the arrears rose from Rs. 62,860 to Rs. 80,148. The causes of the increase are not stated in the report, but it appears from the Commissioner's remarks that the destruction of crops by floods and the cotton crisis were largely responsible. The balance of debt due at the beginning of the year was Rs. 1,10,481, to which Rs. 60,880 was added during the year. Of this, the sum of Rs. 9,419 was settled during the year. Government concur with the Commissioner in thinking that these figures do not indicate a satisfactory rate of progress in clearing off liabilities and note that the report does not show why more was not done. It is hoped that the matter will continue to receive sustained attention.

6. The Report for the Presidency shows that the management of the estates during the year has on the whole been successful and that the majority of the larger estates are in a solvent condition.

In Sind there has been a set back owing to the unfavourable conditions of the year: but there is ground for hope that with careful management it will be possible to free the majority of estates from the burden of indebtedness. It is satisfactory to note that the question of improving the system of administration is receiving attention.

J. A. POPE, .

Under Secretary to Government.

G. R. No. 3118, R. D., dated 20th March 1916.

To

The Commissioner in Sind,  
 The Commissioner, N. D.,  
 The Commissioner, C. D.,  
 The Commissioner, S. D.,  
 All Collectors, including the Deputy Commissioner, Upper  
 Sind Frontier,  
 The Tálukdári Settlement Officer,  
 The Manager, Incumbered Estates in Sind,  
 The Director of Agriculture,  
 The Settlement Commissioner and Director of Land Records,  
 The Director of Public Instruction,  
 The Private Secretary to His Excellency the Governor,  
 The Accountant General,

} With copies of  
 the Report.

The Compiler of the General Administration Report,  
The Editor of Government Publications,  
The Judicial Department of the Secretariat,  
The Political Department of the Secretariat,  
The Financial Department of the Secretariat,  
The Educational Department of the Secretariat,  
The Oriental Translator to Government,  
The Editors' Tables and the Editors of Newspapers,  
The Non-official Members of the Legislative Council,  
• All Registered Libraries.  
The Government of India,  
The Under Secretary of State for India, } By letter.

} With copies of  
the Report.