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Northern Division.

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Southern Division.

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 I.—NUMBER OF ESTATES UNDER MANAGEMENT.

Northern Division.—There were eight large and forty-three small estates, under management at the beginning of the year under report and five small estates, four in Ahmedabad and one in Thana, were added and three in Ahmedabad—two small and one large—released during the year, the total number of estates under superintendence at the close of the year being seven large and forty-six small ones. All the three estates released were in a solvent condition at the time of withdrawal of management, the Shermian Bapumian's estate having a balance of Rs. 10,260, including Rs. 5,000 invested, and the Badshahi Devan estate having a balance of Rs. 30,297, inclusive of Rs. 5,233 invested. As on attaining his majority Shermian and his uncle, who has a share in a portion of the estate, desired to continue Government management for two years, management under section 28 of the Gujarát Tálukdárs Act was substituted for that under the Court of Wards Act. On attaining majority Shermian Bapumian has been created a first class Sardar of Gujarát and an honorary Magistrate with third class powers. He has also been elected to the Dholka Municipality and Táluka Local Board and nominated to the District Local Board, Ahmedabad.

Central Division.—At the beginning of the year there were in all thirteen estates under management. Three new estates were added during the year, the large Dabhade estate (No. 7) in Poona, and the small Chaugule and Mantri estates in East Khándesh and Sátára. No estate was given up during the year. The year thus closed with sixteen estates in all under management. Of these eight are large and eight small. Information about the three new properties and about two small ones in Poona (Natu and Dehu), taken over in preceding years, appears for the first time in this report. There is no estate under the management of the Court of Wards in the Sholápur District.

Southern Division.—The total number of estates under management was 31 against 28. Three new estates were taken over in Belgaum and one in Kánara. One estate was relinquished in Belgaum. The number of estates under management in Dhárwár remained stationary. No estates are managed in Kolába and Ratnágiri Districts.

II.—INCOME.

Northern Division.—There has been an abnormal decrease in the gross income of the estates from Rs. 5,08,494 in the preceding year to Rs. 3,16,040 in the year under report. Owing to an unfavourable season in the Northern Gujarát Districts, especially in Ahmedabad, suspensions, either half or whole, had to be given in the case of every estate in the three districts of Ahmedabad, Kaira and Broach. The release during the year of the Shermian Bapumian's estate from management was responsible for a decrease to the extent of its preceding year's gross income, *viz.*, Rs. 53,836, which was to a great extent counterbalanced by the inclusion of the following unusual items of income:—

(1) Rs. 35,000 realized by the Mehlool estate by the sale of tenancy rights of 1,100 acres of land in the village of Kaliana.

(2) Rs. 1,230 received by the Shivrájpur estate as compensation for land acquired for railway purposes and Rs. 5,682 on account of royalty for the manganese mines as against Rs. 3,079 in the preceding year.

(3) Rs. 1,000 received by the Ahmedabad Kazi's estate on account of recovery of debt.

(4) Rs. 2,000 paid by the Asiatic Life Insurance Company on the life of the ward Naranji's deceased father.

Sayad Mahomadmian Bavamian's estate received Rs. 6,000 from Junagadh State on account of the proceeds of the four villages in that State.

The decrease in the income of the Surat Mota Mandir estate is due to less offerings having been made to the shrine by the devotees, though extended tours to Mathura, Madras, etc., were made for the purpose, consequently the estate had to draw upon its uninvested balance to meet current expenses. The decrease in the case of the Baxi's estate is due to the repayment of the debt of Rs. 2,500 advanced by the Mota Mandir estate in the preceding year to meet that year's expenses and to the non-drawal of the Baxi's Political pension of Rs. 607 within the year under report.

Central Division.—The total gross income inclusive of fresh loan amounted to Rs. 2,96,190 as against Rs. 2,46,449 in the previous year, showing a net increase of Rs. 49,741, which was mainly due to the following causes:—

(1) Addition of the income of the three new properties taken over this year and that of the two small properties (Natu and the Gosavi of Dehu in Poona) for which information was not available last year.

(2) Recovery of loans and interest in the case of No. 2.

(3) Increased rents from lands in the case of Nos. 2, 6 and 8, and in the small estate of Raje Bahádur in Násik.

(4) Larger miscellaneous receipts and interest on promissory notes in the case of No. 5.

(5) Sale-proceeds of some of the property belonging to the small Jinsiwale estate in Ahmednagar.

Southern Division.—The gross income rose from Rs. 3,67,897 to Rs. 3,78,297. The increase is due to the addition of three new estates to those under management. If account be not taken of these additions, the income shows a decrease of Rs. 24,000 in Beglaum. This is attributed to the fact that last year's figures included collection of arrears and other unusual items such as dower, cash received on assumption of charge and sale of moveable property.

III.—EXPENDITURE.

Northern Division.—The total gross expenditure exclusive of loans advanced and investments made decreased from Rs. 4,42,715 to Rs. 2,97,586, the release of the management of the large estate of Shermian Bapumian being responsible to the extent of Rs. 49,258. The suspensions of Government revenues due by the estates mainly account for the decrease in the case of the estates under the Tálukdári Settlement Officer.

The following non-recurring items call for special attention:—

Name of estate.	Amount spent.	Cause of expenditure.
Sanand and Koth	Rs. 6,863	Medical expenses for the Thakor.
Do.	3,080	Contribution towards the War Relief Fund.
Do.	1,960	Purchase of boring plant.
Sayad Muhomadmian Bavamian ...	4,000	Purchase of maintenance right from Bibi Rajunnisa and payment of arrears.
Ichhapuria and Ratilal wards (Surat).	3,364	Wedding expenses.

During the year under report Rs. 20,371 were invested from the balance of the Sanand and Koth estate. The large sum of Rs. 10,000 was advanced to the Pipli estate alone. A sum of Rs. 2,000 was advanced by the Ahmedabad Kazi's estate to the Dehwan estate in the Borsad Taluka of the Kaira District.

Out of the balance of the Shivrājpur estate a sum of Rs. 10,000 has been invested in the new Conversion Loan and steps are being taken to invest Rs. 30,000 out of the balance of the Mehlool estate, in the same loan.

Central Division.—The total gross expenditure was Rs. 2,36,528 as against Rs. 2,02,328 in the previous year. Besides ordinary expenses the following items are included in the gross expenditure:—

Rs.	
72,599	paid in liquidation of debts due by Nos. 1, 4, 8, and four of the small estates.
1,369	paid for survey charges by No. 3.
1,069	incurred in connection with <i>wahiwat</i> cases and Civil suits by No. 4.
9,000	spent on account of the marriage of one of the sisters of the ward in No. 8 (the Thorat estate).
592	paid as special allowance to Sardar Raje Bahádur for expenses on account of his and his wife's sickness.

During the year new investments to the amount of Rs. 95,750 were made by the following estates from their respective balances:—

Estate No.	Amount invested.	How invested.
	Rs.	
2.	5,000	4 per cent. Conversion Loan.
2	700	Bank of Bombay.
3	76,800	Promissory Notes.
6	10,000	Government Paper.
One small estate (Jinsiwale) in Ahmednagar ...	2,000	4 per cent. Conversion Loan.
One small estate (Chaugule) in East Khándesh.	1,250	Bank of Bombay.
	95,750	

Rs. 1,000 out of Rs. 4,000 invested by estate No. 2 with the Co-operative Credit Society of Yellur and Rs. 6,000 out of Rs. 10,000 advanced as a loan by the Raisingpur estate (No. 3) to the small estate of Raje Bahádur in Násik were recovered during the year under report.

The closing credit balance was Rs. 1,55,317 in addition to Rs. 3,87,250 invested.

Southern Division.—The total expenditure has risen from Rs. 2,26,124 to Rs. 2,27,513. The rise which has occurred principally in Belgaum is due to the inclusion of new accounts. The following are some of the usual items of expenditure in Belgaum:—

	Rs.
Repairs to houses and lands belonging to the wards...	8,000
Law expenses	4,000
Mesne profits of watan lands paid to Sirsingi Desaini.	9,000
Expenses of the marriages in Chandurkar family ...	15,000
Contribution to the Imperial War Relief Fund ...	7,600
Religious ceremonies	4,300

In Dhárwár the expenditure has fallen from Rs. 37,044 to Rs. 19,985. The decrease is accounted for by the fact that last year's expenditure included Rs. 21,000 which were invested in Government Securities.

In Belgaum Rs. 46,220 out of the surplus funds have been invested in the 4 per cent. Conversion Loan. The total investments now amount to Rs. 6,32,820 of which Rs. 5,96,320 are in Government Securities, Rs. 16,000 in deposits with Co-operative Societies and the balance in loans to other estates or private persons. In Dhárwár steps are being taken to invest surplus balances in the 4 per cent. Conversion Loan.

IV.—COLLECTION OF ESTATES' DUES.

Northern Division.—The season was unfavourable from an agricultural point of view and its effect was reflected in the collection of the estates' dues. Of a total rental demand of Rs. 3,58,700, Rs. 2,13,462 were collected, including Rs. 4,378, on account of arrears and Rs. 5,608 were written off, thus leaving for collection outstandings of Rs. 1,39,630, inclusive of Rs. 1,27,295 on account of authorized suspensions, mostly in the estates under the management of the Tálukdári Settlement Officer due to the unfavourable season. The Surat District exhibits a clean sheet of unauthorized arrears. As remarked in the preceding year's report the Tálukdári Settlement Officer has lately issued orders for the introduction of a system of remissions and suspension on the same lines as in Government villages.

Central Division.—Out of the total demand of Rs. 2,24,422; Rs. 1,90,252 (inclusive of Rs. 95 recovered in excess) were collected and Rs. 1,442 written off, leaving a balance of Rs. 39,524, of which Rs. 651 were made the subject of new bonds in the case of the Raste estate (No. 6) and Rs. 1,752 were suspended in the case of the Raul estate (No. 4). Of the remaining balance, the recovery of nearly Rs. 5,350 in the case of Bhusaval Inámdar's estate (No. 1) is pending the decision of civil appeals preferred to the High Court. Most of the arrears of Rs. 9,542 in the case of the Pande estate (No. 2) will have either to be remitted or to be recovered by filing Civil suits. Arrears of Rs. 9,780 in the case of Dabhade estate (No. 7) taken over this year are all due from private lands and are very old. Steps are being taken to recover them. Rs. 7,239 out of the unrecovered balance of Rs. 7,372 in the case of the Dehu estate in Poona are to be adjusted in the accounts for lands forfeited some years ago. The adjustment has not yet been made because the former owners have applied for restoration, and enquiries are pending as to the value of the lands and the circumstances of the forfeiture. There are no arrears in Nos. 3 and 8 and the small Kulkarni estate in Násik. In the case of the small estate of Natu in Poona, the demand and balance are not known, as most of the estate property is held jointly by the ward and others and the accounts of the joint estate are incomplete. The dues of the property in the possession of the Court of Wards have, however, all been recovered. The balances remaining to be recovered in the case of other estates are small. The collection work was on the whole satisfactory.

Southern Division.—Owing to the favourable character of the season, the collection of rent has been satisfactory. In Belgaum, leaving out of account the Akbarnivis estate, the management of which was assumed on 15th November 1915, the total collections reached 97 per cent. of the current demand. The Akbarnivis estate presented special difficulties in the matter of rent collection: the estate belongs to the late Sardar Bhimrao Desai *alias* Akbarnivis who has left a will bequeathing the bulk of his property to charitable purposes. Ramrao Desai, a grandson of the deceased Bhimrao's brother who contests the will, instigated rayats to withhold payments. This explains the large arrears. He has, however, now become reconciled to the Court of Wards and better results are expected during the current year. In Dhárwár, also, collections were satisfactory, 94 per cent. of the rental demand having been recovered.

In Belgaum a sum of Rs. 24,000 had to be written off. This consists partly of revenue suspended in former years on account of failure of crops but mostly of the arrears which had become time-barred before assumption of management by the Court of Wards. The balance outstanding at the close

of the year amounts Rs. 46,767 of which two-thirds stand on the books of the Akbarnivis estate referred to above. The outstanding balances in Dhárwár are small.

V.—GOVERNMENT REVENUE CESSSES AND RATES.

Northern Division.—Corresponding to the suspensions of the estates' dues suspensions of the whole or half of Government dues were granted in most of the villages under the management of the Talukdári Settlement Officer. Government dues were recovered in full in the case of the Ahmedabad, Dholka, Thásra and Sanand estates, as well as in the case of the estates of the Panch Maháls, Surat and Thána Districts.

Central Division.—The amounts payable to Government on account of revenue, cesses and rates have all been paid. No remissions had to be granted. In the case of the small Natu estate in Poona, the dues were paid by Mr. S. R. Natu, uncle of the ward. The Court of Wards is responsible for the Municipal taxes on the houses in Poona City and these have been paid.

Southern Division.—All Government dues have been fully paid.

VI.—COST OF MANAGEMENT.

Northern Division.—The cost of management of all the estates absorbed 8·3 per cent. of the gross income realized as against 6·3 per cent. in the preceding year, the increase being due to short collections in consequence of the unfavourable season. For this very reason the limit of 10 per cent. was exceeded in the case of the Sanand and Koth and the Rozka estates.

Central Division.—In the case of the Raje Bahádur, Kulkarnis and Mantri estates (the last of which was recently taken under temporary management under section 10 of the Court of Wards Act), there was no expenditure under this head as the management was entirely in the hands of Government officers. The total cost incurred in the management of the remaining estates amounted to Rs. 19,110, that is, 6·4 per cent. of the gross realizations as against 8·5 in the preceding year. The Kathi estate, which contributed Rs. 4,107 towards establishment charges, was released last year, and this mainly accounts for the decrease.

There was no change in the management of estates Nos. 3, 4, 6, and those of the Javale Jahagirdar and Jinsivale. In the case of estate No. 1 the kárkun on Rs. 20 resigned his post which remained vacant till 31st March 1916. A special establishment for the general management of the estates in the East Khándesh District, consisting of one superintendent on Rs. 100, a clerk on Rs. 35 and two peons on Rs. 8 each, was entertained from 1st April 1916. The post of manager on Rs. 50 for the Pande estate (No. 2) was also abolished and the superintendent was placed in charge of these two large estates, the small Chaugule estate taken over during the year and three minors' estates taken up during the year under the Guardians and Wards Act. The cost of management in the case of estate No. 5, increased from Rs. 1,980 to Rs. 2,125 owing to the increase in the pay of the superintendent from Rs. 150 to 175 and his head clerk from Rs. 40 to Rs. 50. The superintendent, Mr. K. V. Hasabnis, was promoted to the post of Mámlatdár on Rs. 150 and continued on deputation as Superintendent of Court of Wards' estates in the Poona District on Rs. 175, with charge of the two old estates of Shri Bala Maharaj and Raste, the two small Dehu and Natu estates added last year, and the Dabhade estates added this year. The pay and pension contribution of the Superintendent is borne by these estates in proportion to their respective incomes. An adequate establishment is employed under him, and the Collector reports that the Superintendent and his staff are working satisfactorily. The cost in the case of estate No. 8 was Rs. 873 as against Rs. 967 in the previous year. The decrease is due to the fact that the special establishment employed in the Collector's office was dispensed with and the post of a kárkun under the manager was abolished. The pay of the manager was however raised from Rs. 40 to Rs. 50.

VII.—ADVANCES GRANTED TO CULTIVATORS.

Northern Division.—The Sanand and Koth estate advanced a sum of Rs. 250 to its tenants while the advances made by the three Tagdi estates and those of Rozka, Parabdi and Jaska in the Dhánduka Táluka of the Ahmedabad District amounted to Rs. 1,379.

Central Division.—Only two estates granted such advances,—and trivial amounts too—the Pande estate (No. 2) Rs. 20, and the Raisingpur estate (No. 3) Rs. 350.

Southern Division.—No advances were granted.

VIII.—SPECIAL SCHEME OF MANAGEMENT.

Northern Division.—The question of the development of the Sanand and Koth estate, *viz.*, of bringing under cultivation the extensive areas of good land belonging to the estate lying waste in and round the village of Koth, has engaged the attention of the Tálukdári Settlement Officer, for some time past. The scheme has been approved by the Commissioner and with that end in view the loan of the services of Mr. Nagarsheth, Superintendent of the Government Farm at Dhulia, has been obtained. A boring plant of the value of Rs. 1,960 has been purchased for boring wells with a view to obtaining a good supply of potable water.

Central Division.—The existing arrangements for the management of the Raisingpur forest according to the sanctioned working plan were continued. No new coupes were formed as there was no forest surveyor available. Ten coupes were put to auction, but the sales were not sanctioned as the prices offered were inadequate. They will now be put to auction in the presence of the Divisional Forest Officer. After the sale, lands in certain coupes will be given out for cultivation, and the Chief Karkun of the estate has been ordered to submit proposals in this respect. As it was considered necessary to have the working of the forests reported on by an expert, Mr. Starte, Divisional Forest Officer, North Khándesh, was specially deputed for this under the orders of Government and his work has been finished.

For the protection of the forests from fire it has been proposed to establish fire lines on the boundaries on all sides about 150 feet wide. A fire line of this width has been cleared on the Rajpipla boundary; and more fire lines will be cleared this season although boundary disputes are causing trouble and delay. Bamboo-cutting has been methodically taken up during the year. No special schemes were undertaken in respect of other estates.

IX.—MAINTENANCE AND EDUCATION OF WARDS.

Northern Division.—No loans for the maintenance of wards were necessary during the year under report. There were 37 Government wards of school-going age. Twenty-nine of these attended local English or vernacular schools. Ten of these resided in the King Edward Hostel, Dhándhuka, three in the Tálukdári Hostel, Nadiád, and one in the Government Hostel attached to the Surat Government High School. The Thakor of Sanand continued to make good progress at the Rajkumar College, Rájkot, though his progress was interrupted for about two months in consequence of a dangerous accident resulting in the fracture of his skull. The Antroli ward studies in the Scott College, Sadra. The Manjipura minor has joined the Agricultural College, Poona, after passing his matriculation examination. Arrangements are being made to send to Aligarh College Sayad Mohmadmian's son who is at present residing in the Tálukdári Hostel at Nadiád. The Thakor of Shivrájpur and the two sons of the Thakor of MehloI continued their studies at the Tálukdári School at Godhra. The minor Maharaj of Surat and the Janor ward receive private tuition at home. The Thána ward is a lunatic and has been kept in the Lunatic Asylum at Thána at a daily charge of annas eight. The progress of the youngest Ichhapuria ward and minor Nagarsheth was reported to be far from satisfactory. A private tutor has been engaged for each of them. With these two exceptions the progress of the wards was satisfactory.

Central Division.—In the case of estates Nos. 1, 2, 3 and 4, two small estates in Ahmednagar and one in Násik, there is no change of importance as regards maintenance allowances. Nothing was paid to Shri Bala Maharaj, the ward in estate No. 5. In the case of the Raste estate (No. 6) Rs. 7,925 were spent on the education and maintenance of the ward against Rs. 6,075 in the preceding year. The increase is due to the provision of maintenance allowance for the ward's wife and child. The cost of maintenance and education of the Dabhade ward amounted to Rs. 2,398. Rs. 4,218 were spent as against Rs. 4,896 in the preceding year, on the education of the Thorat ward (No. 8) and the maintenance of himself and his relatives. The decrease is mainly due to the fact that nothing was spent in the year under report on religious ceremonies nor were any advances made to the ward. The cost under this head in the case of the small Chaugule estate in East Khándesh amounted to Rs. 1,818. Sardar Raje Bahadur ward, in one of the small estates in Násik, sent his son to Dhulia for education and to enable him to do this his monthly allowance was raised from Rs. 100 to Rs. 150. In the case of the small Natu estate in Poona, the ward is paid Rs. 150 per month for the maintenance of himself and family. Of the two wards in the small Dehu estate in Poona, the older ward, Narayanbua, lives in Poona with his mother and is paid Rs. 50 per mensem. The younger, Balkrishnabua, lives with his maternal grandfather at Mahalunge in the Sholápur District and is given an allowance of Rs. 30 per mensem. These two are step-brothers; their grandmother, who lives at Poona, is also paid Rs. 30 per mensem. A monthly allowance of Rs. 81 has been sanctioned for the ward in the Mantri estate in Sátára and his guardian.

As regards education there are in all eleven Government wards and one son of a ward (Sardar Raje Bahadur) of school-going age. The Natu boy attends the P. E. class in the Fergusson College. The Thorat ward (No. 8) left Mr. Candy's School at Kolhápur in June and joined the Rajkumar College on 1st July 1916. The Dabhade ward (No. 7) was sent to Rajkot where he was put in the third class in the Rajkumar College; but owing to ill-health he had to be brought to Poona where he now attends a local school. A tutor and guardian on Rs. 80 per mensem has been engaged for him. Arrangements are being made to send him to the Sardar's College at Kolhápur from the next term. The Raste ward (No. 6) was studying in the State High School at Jamkhindi up to the end of October 1915 when he was brought to Poona on account of an outbreak of plague at the former place. From that time he has been attending the Poona High School. Four wards in the small estates, *i. e.*, (1) Jinsiwale, (2) Chaugule, (3) Sardar Raje Bahadur's son and (4) Narayanbua, are attending English schools, (1) and (4) at Poona, (2) at Jalgaon and (3) at Dhulia. The female ward in estate No. 2 and the Mantri ward are being taught at home. The younger Dehu ward is attending a local vernacular school. Information as to which of the Kulkarni wards in the Násik District are of school-going age has not been given by the Collector. Four persons belonging to this family are Government servants, and they maintain the whole family from their earnings. As regards the Inamdar ward in estate No. 1 the Collector makes the same remarks as in the last year's report.

Southern Division.—In Belgaum Rs. 62,884 were spent on the maintenance and education of wards. Eleven of these wards are studying in different schools—one in Mr. Candy's school for Sardars at Kolhápur, four in the high school at Belgaum, two in schools at Poona, one in Dhárwár High School; while the rest are reading in primary schools in their respective villages.

The Nez ward about whom unfavourable reports were received in past years has now been removed to Belgaum and admitted into a primary school. The Patki ward died and is succeeded by his minor son.

In Bijápur the wards are of age. One receives necessary maintenance expenses and the other has been assigned some property for maintenance. In Dhárwár all wards receive allowances according to their needs. One ward is too young to go to school: another has left school. The others who attend schools are reported to be progressing well. The Kánara ward is insane and

is living with one of his relations who receives Rs. 5 per mensem for his support.

X.—REPAYMENT OF DEBTS AND EXISTING LIABILITIES.

Northern Division.—The aggregate amount of debts due by the estates, which amounted to Rs. 10,76,275 on the assumption of their management was reduced to Rs. 3,88,804 by the beginning of the year under report. Fresh debts were incurred to the extent of Rs. 9,677 for the payment of interest on existing debts and repayment of old debts or to meet current expenses. Claims amounting to Rs. 7,067 were rejected by Civil Courts as time-barred and Rs. 21,076 remitted by creditors. Debts amounting to Rs. 22,594 were paid off from current income. Thus the liabilities were brought down to Rs. 3,47,744 at the close of the year.

All the larger estates with the single exception of the Surat Baxi's estate can be said to be solvent; for, the debt of Rs. 4,750 due by the Ahmedabad Kazi's estate could not as observed in the preceding year's report, be paid off under the terms of the mortgage bond under which the debt was secured. In the case of the Mota Mandir estate the debt of Rs. 11,837 with regard to which Government observed while reviewing the preceding year's report that it was not clear why steps were not taken to reduce the debt when the estate had a balance of Rs. 30,864 invested and uninvested, had been incurred by the late Maharaj in connection with the estates property in the Baroda State which is under the State's management under its rules. The creditor has obtained a decree against the estate for the sum in a Baroda Civil Court but the State authorities have preferred an appeal against it. The Collector refused the plaintiff's application for the grant of a certificate under section 17 (2) of the Court of Wards Act for the execution of the State decree against the ward's property in British territory.

The Rozka estate has paid off its debt since the close of the year.

Rs. 5,946 were paid out of the current funds of the Surat Baxi's estate for the liquidation of ten smaller claims. Government have recently accorded sanction to raise a loan of Rs. 1 lakh at 6 per cent. per annum for the liquidation of the Baxi's existing debts, the rate of interest on which varies from 6 to 28½ per cent.

Of the small estates under management the Kadachala estate in the Panch Mahals and the Naranji estate in the Surat District have fully repaid their debts; the number of such solvent estates has now risen to 16.

The Nagarsheth's estate in Surat could not repay its usual instalment in liquidation of its debt as the heirs of the creditor who is dead did not submit their accounts though repeatedly asked to do so.

Central Division.—Estates Nos. 2, 3, 6 and three small estates (Jinsiwale, Dehu and Mantri) are entirely free from debt.

The liabilities of the Dabhade estate (No. 7) are not yet known, as it was taken over in the latter part of the year and the period of six months' notice under Section 14 (1) of the Court of Wards Act has only just expired. Apart from this estate the total balance of debts due by the remaining estates at the beginning of the year was Rs. 5,14,670. Fresh debts amounting to Rs. 30,810 were incurred (Rs. 10,810 on account of running interest, and additional old debts found due, and Rs. 20,000 borrowed for repayment of old debts). Claims amounting to Rs. 75,379 were cleared, leaving an adverse balance of Rs. 4,70,101 at the close of the year.

The balance of Rs. 22,500 due by estate No. 1 to the deceased creditor Balkrishna Hanmant was paid during the year to his trustees. The question of interest is still under consideration, and when it is settled and the interest paid, the estate will be completely free from debt. Nothing was paid to the creditors of the estate of Shri Bala Maharaj (No. 5) owing to complications. Some of the creditors have resorted to the Civil Courts for their claims, and a

sum of Rs. 34,000 is under attachment under the Court's order. Shri Jagannath Maharaj, who has been declared to be the legal heir and adopted son of the late Shri Tai Maharaj, has given notice to the Court of Wards under Section 80 of Civil Procedure Code of his intention to file a suit for possession of the estate. The Thorat estate managed to repay only Rs. 1,566 from current income. Nothing more could be spared this year, as Rs. 9,000 had to be spent on the marriage expenses of one of the ward's sisters. The loan of Rs. 4,000 raised locally by the small Javale Jahagirdar's estate in Ahmednagar was utilized in redeeming lands formerly owned by the ward. The small Kulkarnis' estate in Nasik managed to repay Rs. 6,952 by selling some lands and paying Rs. 702 from current income. The total debt due by the small Natu estate in Poona, so far as information is available this year, amounted to Rs. 1,33,173 and a fresh loan of Rs. 16,000 was taken from the Chief of Jamkhandi. The total debt of Rs. 1,49,173 was reduced to Rs. 1,19,494 during the year by repayments made from the loan of Rs. 16,000, by selling petty ornaments, etc., for Rs. 3,701, by utilizing savings from current income to the extent of Rs. 7,302, and through a remission of Rs. 2,676 granted by creditors.

Southern Division.—In Belgaum, substantial progress has been made in the liquidation of debt. The Alakhnur property has been freed from debt under the special scheme recently approved by Government. An examination of debt account will show that all the estates are in a hopeful condition, and in several of them debts have been reduced much earlier than was originally anticipated.

In Bijapur the balance of debt of the Tignibidri estate stands at Rs. 19,500. The Mamadpalli estate is hopelessly involved, and the ward has applied for restoration of the property. In Dhárwár only two estates are in debts, which are being repaid.

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

Northern Division.—Only one such reduction was effected during the year. A claim of Rs. 15,601 against the Jinjhra estate under the management of the Tálukdári Settlement Officer, was settled for Rs. 1,820.

Southern Division.—In Dhárwár a remission of Rs. 200 was secured by an amicable settlement.

XII.—GENERAL REMARKS.

Northern Division.—The season was unfavourable and the collection of estates' dues suffered consequently, especially in the case of estates under the Tálukdári Settlement Officer's management. The Salangpur suit between the Shermian estate and the Thakor of Limbdi was decided during the year in favour of the former. The Limbdi Thakor has, however, filed an appeal against the decision in the High Court. Revision Settlement has been introduced in Mehlol and the Record of Rights in Kotda.

Central Division.—As a whole the administration of the Court of Wards through the local officers of Government has been efficient and satisfactory to the public.

Southern Division.—The year's report is one of steady expansion and bears testimony to the popularity of the Court of Wards' administration.

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
NORTHERN DIVISION.			Acres.	Acres.	Acres.	Rs.	Rs.
1	Ahmedabad ...	Sanand and Koth ...	(a)103,324	(a) 57,374	(a) 45,950	(a)1,71,308	1,41,865
2	Do. ...	Ahmedabad Kazi ...	2,698	2,469	229	8,280	12,174
3	Do. ...	Sayad Mahmadiya Bavamiya ...	1,225	1,222	3	3,389	4,485
4	Do. ...	Rozka ...	2,822	2,316	506	5,071	2,161
5	Panch Mahals ...	Mehlol ...	29,338	(b)12,803	(b)16,530	(c)30,423	55,190
6	Surat ...	Mota Mandir ...	192	192	.....	854	1,739
7	Do. ...	Baxi ...			None		
8-26	Ahmedabad ...						
27-38	Kaira ...						
39-42	Panch Mahals ...						
		Total for small estates	45,626	30,949	14,676	70,512	80,336
43-45	Broach ...						
46-52	Surat ...						
53	Thana ...						
	Total, Northern Division.	.....	185,225	107,830	77,894	2,89,837	2,97,950
CENTRAL DIVISION.							
1	East Khândesh ...	Bhusaval Inâmdâr ...	4,425	3,837	588	8,295||	13,816
2	Do. ...	Pande ...	1,027	1,027	.....	1,792	15,374

(a) The difference between the figures of this year and those of the past year is due to the inclusion of the

(b) The difference is due to new land having been given out for cultivation.

(c) The difference is due to the reduction of assessment on account of acquisition of land. (The total area

I.

management in the Northern, Central and Southern Divisions during the year 1915-16^a
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.		
78,203	*1,26,748	1,77,488	34,155	.....	15,465	19	*Includes Rs. 20,371 on account of investments made and included in column 11.
13,590	†6,523	3,180	10,876	4,750	1,123	8	†Includes Rs. 2,000 on account of investments made and included in column 11.
12,211	14,791	‡28,600	1,652	.....	906	7	‡ Face value of Government Promissory Notes.
2,657	§5,820	10,970	1,778	5,512	510	9	§ Includes Rs. 475 on account of investments made and included in column 11.
55,124	16,357	10,000	55,644	.....	1,963	3.5	
47,234	52,236	19,000	6,862	11,837	722	1.5	
20,441	19,477	.....	5,982	1,10,691	311	1.5	
88,580	¶ 80,200	1,02,219	39,285	2,14,954	5,413	6.2	¶ Includes Rs. 1,725 on account of investments made and included in column 11.
3,16,040	3,22,157	3,51,457	1,56,234	3,47,744	26,418	8.8	
12,891	30,522	.....	2,981	.....	91	.0007	|| Columns 4 and 7. The figures now given are correct. Those reported in the previous four years were incorrect.
24,113	5,657	53,700	23,944	.....	2,040	8.8	

figures of 57 Dokda share in the hundred Dokda lands in Metel.

is the same as that the of last year, the land acquired having changed heads only.)

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—contd.		Acres.	Acres.	Acres.	Rs.	Rs.
3	West Khandesh.	Raisingpur ...	128,000	5,875	122,125	8,140.	4,784
4	Do.	Raul ...	4,670	4,670	.....	10,472	11,197
5	Poona	Shri Bala Mahārāj ...	9,008	7,411	1,595	18,103	25,787
6	Do.	Raste ...	49,088	47,770	1,318	85,923	57,233
7	Do.	Dābhāde ...	2,969	2,926	43	2,725	6,070
8	Sātara	Thorat ...	5,175	5,022	153	15,774	20,264
9—10	Ahmednagar	} Total for small estates ...	Acres 10,555 Bighas 54	Acres 9,229 Bighas 54	Acres 1,326 Bighas	} 12,381	} 27,498
11	East Khandesh.						
12—13	Nasik						
14—15	Poona						
16	Satara						
	Total, Central Division.	.....	Acres 214,915 Bighas 54	Acres 87,767 Bighas 54	} 127,148	1,08,008	1,82,023

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.		
31,000	12,084	1,86,500	12,744	.....	3,639	11.6	
15,129	13,680	.....	4,219	7,792	758	5	Columns 4 and 7.—Increase due to the addition of lands belonging to the ward but brought to the notice of the Court of Wards this year.
28,382	7,978	86,200	53,701	2,46,405	2,125	7.5	
72,264	66,315	1,41,200	15,195	.....	7,422	10.2	
18,083	5,703	.....	12,988	Not yet fully ascertained.	708	3.9	
21,359	25,184	.....	5,733	41,132	837	3.9	
72,969	69,405	19,650	18,812	1,74,832	1,490	2	
2,96,190	2,36,528	3,87,250	1,55,317	4,70,101	19,110	6.4	

STATEMENT

Serial No.	Name of District.	Names of Estates.	Total area of the Estate.	Cultivated area.	Uncultivated area.	Total assessment.	Total Land Revenue including cesses.
1	2	3	4	5	6	7	8
	SOUTHERN DIVISION.		Acres.	Acres.	Acres.	Rs.	Rs.
1	Belgaum	Kowjalgi	42,953	38,103	4,850	24,068	37,942
2	Do.	Nipani	4,871	4,621	250	6,612	31,273
3	Do.	Kokatnur	5,630	5,630	.....	3,096	10,140
4	Do.	Sirsangi	30,612	24,381	6,231	41,933	50,274
5	Do.	Kowad	4,963	2,874	2,089	4,091	13,458
6	Do.	Shindi Kurbet	45,118	43,980	1,138	30,393	42,364
7	Do.	Yadihalli	2,600	2,600	.....	4,129	11,476
8	Do.	Yargatti	17,493	17,121	372	8,829	18,870
9	Do.	Chandur	2,277	2,271	6	3,769	23,298
10	Do.	Here	.....	.....	.....	.....	14,227
11	Do.	Akbarnavis	4,588	3,993	595	4,301	13,006
12	Dhárwár	Bhadrapur	939	939	.....	1,776	10,668
	Belgaum Bijápur Dhárwár Kanara	Total for small estates	40,018	22,184	17,834	23,849	62,514
	Total, Southern Division.	.....	202,062	163,697	33,365	1,56,846	3,39,510
	Grand Total	.....	602,202	363,794	238,407	5,49,691	8,19,483

I—concluded.

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.		
42,609	26,137	63,650	29,443	.....	2,124	5	
81,395	10,322	14,000	11,337	1,27,804	1,529	4.9	
10,647	5,047	.....	822	12,289	657	6.18	
59,846	27,849	2,15,400	80,694	5,126	3,871	6.5	
16,943	13,025	88,300	7,717	.....	1,133	6.7	
42,173	29,320	1,000	15,147	6,606	2,016	4.8	
13,912	8,772	45,200	5,204	.....	854	6.14	
19,351	12,188	51,500	7,015	.....	964	5	
25,662	30,661	.....	4,663	9,023	1,345	5.2	
15,853	10,349	.....	2,947	12,236	1,650	10.4	
14,924	5,750	83,600	10,457	.....	596	4	
8,990	4,088	24,800	8,207	.....	334	3.7	
75,992	44,005	95,370	47,441	1,09,226	1,159	1.5	
3,78,297	2,27,513	6,32,820	1,81,094	2,82,310	18,232	4.6	
9,90,527	7,86,198	13,71,527	4,92,645	11,00,155	63,760	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
			Rs.	Rs.	Rs.	Rs.	Rs.
1	Ahmedabad	Sinand and Koth	1,41,865	49,610 (subsequent correction)	1,91,475	71,295	1,392
2	Do.	Ahmedabad Kazi	12,174	177	12,351	12,027	174
3	Do.	Sayad Mohamadmian Bavamian.	4,485	.....	4,485	2,984	.....
4	Do.	Rozka	2,161	25	2,186	2,044	.....
5	Panch Mahals	Mehlol	55,190	307	55,497	54,867	257
6	Surat	Mota Mandir	1,739	.....	1,739	1,739	.....
7	Do.	Baxi	.....	.....	.....	.....	None
8-26	Ahmedabad	} Total for small estates	80,545	10,422	90,967	64,128	2,555
27-38	Kaira						
39-42	Panch Mahals						
43-45	Broach						
46-52	Surat						
53	Thana						
		Total, Northern Division	2,98,159	60,541	3,58,700	2,09,084	4,378
		CENTRAL DIVISION.					
1	East Khándesh	Bhusaval Inámdár	13,816	4,834	18,650	12,636	255
2	Do.	Paude	15,374	8,711	24,085	14,269	274
3	West Khándesh	Raisingpur	4,784	.....	4,784	4,784	.....
4	Do.	Raul	11,197	9,182*	20,379	9,785	5,259
5	Poona	Khri Bala Maharáj	25,787	550	26,337	25,730	550
6	Do.	Raste	57,233	3,713	60,946	56,980	1,833
7	Do.	Dabhade	6,070	8,210	14,280	4,434	66
8	Sátára	Thorat	20,264	.....	20,264	20,276	.....
9-10	Ahmednagar	} Total for small estates	27,498	7,199	34,697	25,652	768
11	East Khándesh						
12-13	Násik						
14-15	Poona						
16	Sátára	Total, Central Division	1,82,023	42,399	2,24,422	1,74,546	9,005

II.

419

management in the Northern, Central and Southern Divisions during the year 1915-16.

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.	
72,687	3,622	.....	1,15,166	*1,15,166	Old ... 45,968 Current ... 69,198	* Includes suspended arrears of Rs. 1,10,645.
12,201	.....	.....	150	†150	Old ... 3 Current ... 147	† Do. 14.
2,984	.....	.....	1,501	‡1,501	Current ... 1,501	‡ Do. 1,500.
2,044	.....	.....	142	§142	Old ... 25 Current ... 117	§ Do. 129.
55,124	3	.....	370	¶370	Old ... 50 Current ... 320	
1,739	.....	.....	.....	.....	.....
66,683	1,983	.....	22,301	¶22,301	Old ... 7,127 Current ... 15,174	¶ Includes suspended arrears of Rs. 15,007.
2,13,462	5,603	.....	1,39,630	1,39,630	Old ... 53,173 Current ... 86,457	Do. 1,27,295.
12,891	9	.....	5,750	5,750	Current ... 1,171 Previous ... 4,579	
14,543	.....	.....	9,542	9,542	Current ... 1,105 Previous ... 8,437	
4,784	.....	.....	.....	.....	9,542	
15,044	510	.....	4,825	4,825	Current ... 1,412 Previous ... 3,413	*This represents the correct figures.
26,280	.....	.....	57	57	Current ... 57 Previous ...	
58,813	823	651	654	1,305	Current ... 248 Previous ... 1,057	
4,500	.....	.....	9,780	9,780	Current ... 1,638 Previous ... 8,144	
20,276	.....	.....	.....	.....	.....	† Includes over collecting of Rs. 12.
33,121	95	.....	8,265	8,265	Current ... 1,834 Previous ... 6,431	‡ Includes Rs. 83 of over-collections.
1,00,252	1,442	651	38,873	39,524	Current ... 7,403 Previous ... 32,061	
					39,524	

STATEMENT

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
	SOUTHERN DIVISION.		Rs.	Rs.	Rs.	Rs.	Rs.
1	Belgaum	Kaujalgi	37,942	1,311	39,253	37,723	439
2	Do.	Nipáni	31,273	2,917	34,190	30,556	227
3	Do.	Kokatnur	10,140	596	10,736	10,052	561
4	Do.	Sirsangi	50,274	2,600	52,874	49,587	16
5	Do.	Kowad	13,458	1,097	14,555	13,396	457
6	Do.	Shindi-Kurbet	42,364	845	43,209	41,051	126
7	Do.	Yadihalli	11,476	674	12,150	11,481	75
8	Do.	Yargatti	18,870	426	19,296	17,492	307
9	Do.	Chandur	23,293	691	23,989	23,054	251
10	Do.	Here	14,227	18,272	32,499	13,600	1,830
11	Do.	Akbarnavis	13,006	24,462	37,468	5,694	588
	Dhárwár	Bhadrapur	10,668	.....	10,668	8,990	.....
	Belgaum	} Total for small estates	62,514	13,735	76,249	58,330	3,310
	Bijapur						
	Dhárwár						
	Kánara						
	Total, Southern Division		3,39,510	67,626	4,07,136	3,21,006	8,237
	Grand Total		8,19,692	1,70,566	9,90,258	7,04,636	21,620

II—continued.

419

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.	
38,212*	487	.....	563	563	Previous ... 376 Current ... 157	* Includes an over-collection of Rs. 9.
30,783†	2,165	.....	1,254	1,254	Previous ... 945 Current ... 309	† Includes an over-collection of Rs. 12.
10,613	35	.....	88	88	Previous ... Current ... 88	
49,603	25	.....	3,251	3,251	Previous ... 2,564 Current ... 687	Column 9 includes an over-collection of Rs. 5.
18,853	128	.....	575	575	Previous ... 567 Current ... 8	Do. Rs. 1.
41,177	1,301	.....	798	798	Previous ... 83 Current ... 715	Column 9 includes an over-collection of Rs. 67.
11,556	.....	387	212	599	Previous ... 599 Current ...	Column 9 includes an over-collection of Rs. 5.
17,799	1,014	.....	485	485	Previous ... 93 Current ... 392	Column 9 includes an over-collection of Rs. 2.
23,305	523	.....	158	158	Previous ... 26 Current ... 132	
16,430	14,293	.....	2,776	2,776	Previous ... 2,158 Current ... 618	
6,282	10	.....	31,176	31,176	Previous ... 23,874 Current ... 7,302	
8,997	.....	1,553	125	1,678	Previous ... Current ... 1,678	
61,610	6,651	.....	7,964	7,964	Previous ... 3,857 Current ... 4,107	Column 9 includes an over-collection of Rs. 6.
3,29,243	26,635	1,949	49,425	51,365	Previous ... 35,142 Current ... 16,223	Column 9 includes an over-collection of Rs. 107.
7,32,957	33,685	2,591	2,27,923	2,30,519		

STATEMENT III.

Statement showing progress made in Liquidation of Debt, in Court of Wards' Estates during the year 1915-16.

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 would 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
NORTHERN DIVISION.													
1	Ahmedabad	Banand and Koth	Rs. 1,16,084	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	...
2	Do.	Ahmedabad Kazi	20,587	4,750	...	...	...	...	...	...	4,750	1920 A.D.	
3	Do.	Sayad Mahomedmian Bawamian.	10,658	...	...	...	...	...	...	...	...	...
4	Do.	Rozka	104	5,000	512 (interest accrued)	...	...	...	...	...	5,512	...	* Rs. 5,000, paid off at the close of the year.
5	Panch Mahals	Mehlol	...	...	...	...	...	...	...	...	...	...
6	Surat	Mota Mandir	91,866	11,837	...	...	...	...	...	...	11,837	...	† Liquidation is pending disposal of a Civil suit in the Baroda Court.
7	Do.	Baxi	1,21,309	1,17,354	...	...	...	...	717	5,946	1,10,691	...	‡ Small claims are being paid from the estates fund. Government have sanctioned the raising of a loan of Rs. 1 lakh for the liquidation of large claims.
8-23	Ahmedabad	Total for small estates.	7,09,607	2,49,863	9,185	...	...	7,067	20,359	16,649	2,14,954	...	...
27-33	Kaira												
39-42	Panch Mahals												
43-45	Broach												
46-52	Surat												
53	Thana												
Total, Northern Division.			10,76,275	9,88,804	9,677	...	...	7,067	21,076	22,594	3,47,744	...	
CENTRAL DIVISION.													
1	East Khandesh	Bhusaval Inamdar	80,533	22,500	...	...	...	...	...	22,500	...	...
2	Do.	Pande	20,345	...	...	...	...	...	...	...	...	...
3	West Khandesh	Raisingpur	...	...	...	...	...	...	...	...	...	...
4	Do.	Raul	26,451	18,806	*364	...	...	11	...	5,927	7,733	1918 A.D.	* This represents additional debts found due.
5	Poona	Shri Bala Maharaj	2,46,405	2,46,405	...	...	...	...	...	...	2,46,405	...	Probable date cannot be ascertained.
6	Do.	Baste	...	...	...	...	...	...	...	...	...	...
7	Do.	Dabhade	...	...	...	...	...	...	...	...	...	...	† Information is not available as the estate has been taken over recently during the year and claims are to be ascertained.
8	Satara	Thorat	92,825	86,438	16,356	...	...	93	...	1,568	41,132	1940 A.D.	‡ Increase in the claim of creditor found due.
9-10	Ahmednagar	Total for small estates.	2,62,770	1,96,023	24,091	16,000	9,951	...	2,876	16,655	1,74,833	...	...
11	East Khandesh												
12-13	Nasik												
14-15	Poona												
16	Satara												
Total, Central Division.			7,20,331	5,14,870	30,810	16,000	9,951	104	2,876	46,649	4,70,101	...	

STATEMENT III—continued.

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Serial No.	Name of District.	Name of Estate.	Debits 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 would 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										
	SOUTHERN DIVISION.																						
1	Belgaum	Nipani	Rs. 2,24,812 240	Rs. 1,39,754	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. 34	Rs. 11,016	Rs. 1,27,804	30 years.											
	Do.	Kokatnur	Rs. 55,357	Rs. 18,239	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. 6,000	Rs. 12,239	24 years.											
3	Do.	Sirsangi	Rs. 71,951	Rs. 5,128	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. 5,128	1 year.											
4	Do.	Sindhi Kurbet	Rs. 1,28,461	Rs. 48,956	Rs. ...	Rs. ...	Rs. 17,018	Rs. 4,539	Rs. ...	Rs. 20,608	Rs. 6,896	20 years.											
5	Do.	Chandur	Rs. 2,872 7,083	Rs. 11,034	Rs. 4,000	Rs. 2,500	Rs. ...	Rs. 200	Rs. 239	Rs. 3,073	Rs. 9,023	5 years.											
6	Do.	Here	Rs. 17,531	Rs. 17,531	Rs. ...	Rs. ...	Rs. ...	Rs. 652	Rs. 933	Rs. 3,630	Rs. 12,236	15 years											
	Belgaum	Total for small estates.	Rs. 1,38,921	Rs. 1,50,373	Rs. 300	Rs. 300	Rs. ...	Rs. 25,823	Rs. 5,332	Rs. 9,002	Rs. 1,00,226	...											
	Bijapur																						
	Dhārwār																						
	Kānara																						
	Total, Southern Division.		Rs. 6,47,228	Rs. 3,90,983	Rs. 4,300	Rs. 2,300	Rs. 17,018	Rs. 31,244	Rs. 6,557	Rs. 55,394	Rs. 2,82,310	...											
	Grand Total		Rs. 24,52,637	Rs. 12,94,437	Rs. 44,787	Rs. 18,600	Rs. 26,969	Rs. 38,415	Rs. 30,339	Rs. 1,21,546	Rs. 11,00,155	...											

Sind.

No. A.—572 of 1916.

From

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

To

THE COMMISSIONER IN SIND.

*Sind Court of Wards' Office :
Hyderabad, 8th October 1916.*

Sir,

I have the honour to submit the annual report on the Administration of the estates under the superintendence of the Court of Wards in Sind for the year ended 31st July 1916.

2. I held charge of the office throughout the year.

3. The number of estates under superintendence rose from 159 to 172
Number of estates under management during the year as detailed below:—

At the beginning of the year...	...	...	159
Taken up during the year—			
(a) on applications to the Commissioner or Court of Wards	...	...	19
(b) Under certificate from the District Court	...	...	3
			<u>181</u>
Released on their owners attaining majority	...	...	5
Released otherwise	...	...	4
			<u>9</u>
		At the close of the year	172

4. The following are the figures relating to disposal of applications.

Under inquiry at the beginning of the year	...	36
Received during the year	...	79
		<u>115</u>
Disposal—		
(a) Admitted	...	22
(b) Rejected	...	32
(c) Transferred to Incumbered Estates Department	...	3
		<u>57</u>
	Pending at the close of year	58

Of these 21 had been pending for three months, 20 for 6 and the remainder for longer periods.

Leases. 5. Of 181 estates under superintendence for the whole or part of the year—

- 109 were wholly leased to outsiders.
 2 were wholly leased to estate owners.
 7 partly leased to outsiders and partly to estate owners.
 10 partly leased to outsiders and partly managed departmentally.
 2 partly leased to estate owners and partly managed departmentally.
 4 were discharged before crops were ready.
 12 came under management after crops had been removed.
 15 were managed departmentally.
 3 produce taken away by estate owners.
 9 no cultivation.
 8 only house rents recovered.

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The results are shewn below :—

Produce.	Demands.		Recoveries.		Balance.	
	Arrears.	Current.	Arrears.	Current.	Arrears.	Current.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Lease Money	70,498	1,69,183	38,750	1,41,849	31,748	27,340
Assessment	4,883	1,08,835	2,125	1,05,527	2,758	9,308
Net Amani produce	283	8,915	...	3,555	283	360
Assessment	...	4,963	...	4,363	...	...
Rents	3,027	8,765	2,235	8,720	792	45
	78,691	2,95,061	43,110	2,64,008	35,581	31,053

Income.

6. The following figures shew receipts under different heads for the current and preceding year :—

	1915-16.	1914-15.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Rents and produce	8,07,118	2,75,186	31,932	...
Earnest money	2,893	854	2,046	...
Adjustment of produce enjoyed by former lessees	598	4,559	...	3,961
Interest, notice fee, etc.	2,194	260	1,934	...
Balance of estates	1,794	15,250	...	13,456
Sale proceeds of land	2,680	4,514	...	1,834
Compensation for land acquired by Government	761	280	481	...
Sale proceeds of moveable property	60	313	...	253
Old debts recovered	2,217	6,057	...	3,840
Karia expenses and assessment paid by estate owner before superintendence and refunded to the department	181	...	181	...
Paid by estate owner	60	...	60	...
Interest on investments	19,391	16,834	2,557	...
Loans raised (private)	6,756	38,400	...	31,644
Refund of takavi advances	5,323	1,573	3,750	...
	9,51,971	3,64,078	42,931	55,038
		Net decrease ...		12,107

The decrease in the total is due to the fact that although the actual produce for the year has increased by Rs. 31,932, or with interest and refunds by Rs. 38,239 there was a decrease in the amount borrowed for payment of debt or Government arrears, and in the amount received as cash balances of new estates and on account of sales of property.

The figures for recovery of debts are not satisfactory. Unfortunately no proper system of accounts showing recoveries of debts has yet been brought into use, although forms have been prepared and are being printed. At present consolidated figures of demand and recoveries could only be prepared by the scrutiny of innumerable correspondences.

7. The net expenditure for the year, excluding loan advanced for cultivation and investments amounted to Rs. 3,50,128 as against Rs. 2,98,962 in the previous year.

The details of two years are as under:—

	*1915-16.	1914-15.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Government assessment	1,30,021	1,16,561	13,460	.....
Maintenance and tuition	57,788	53,706	4,082	.....
Personal expenses	61,573	23,498	38,077	.....
Suit expenses	4,850	5,648	.....	798
Municipal and other taxes	284	340	.....	58
Jail expenses	90	14	76	.....
Pay of constables and other establishments	293	61	232	.....
Mandar expenses	890	304	586	.....
Registration fee and purchase of stamp	85	323	.....	238
Expenses in connection with partition of land	400	.....	400	.....
Expenses in connection with redemption of ornaments.	60	.....	60	.....
Petty expenses	588	216	370	.....
Cultivation expenses, engine and garden expenses	9,835	6,641	3,194	.....
Produce to co-sharers	6,987	6,849	138	.....
Produce to co-sharers as per decision of jirgah	.....	3,325	.....	3,325
Adjustment of produce enjoyed by former lessees	598	4,559	.....	3,961
Purchase of lands and buildings	6,278	22,270	.....	15,992
Savings paid to estate owners	25,607	20,417	5,190	.....
Cost of management	27,440	27,348	92	.....
Proved debts	4,506	3,305	1,201	.....
Loans	12,454	3,581	8,873	.....
	3,50,128	2,98,962	75,536	24,370

The increase in personal expenses was due to the fact that a number of the owners of the larger estates were married during the year under report.

The following were the principal instances:—

Estate No.	Amount.	Particulars.
	Rs.	
11	2,000	Marriage.
52	10,000	Do.
60	3,000	Do.
87	2,600	Do.
99	2,000	Do.
112	2,000	Do.
6, 16, 28, } 33, 55, 72, } 144, 146 }	6,850	Do.
	<u>28,450</u>	

8. The figures regarding collections of rents and produce are—

	Rs.	Rs.
Collections of dues.		
Demands—		
Arrears as shewn last year	41,762	
" since detected	1,000	
Previously postponed and recoverable in the year under report	25,782	
	<u>Total arrears</u>	68,544
Current demands		2,95,061
	<u>Total</u>	3,63,605

	Rs.	Rs.	Rs.
<i>Deductions—</i>			
Amount written off as irrecoverable ...	1,661		
Amount remitted ...	1,066		
			<u>2,727</u>
Amount postponed ...	8,085		
Recovery prohibited under Civil Court in-junction ...	2,600		
			<u>10,685</u>
			<u>13,412</u>
			<u>3,50,193</u>
Collections out of arrears ...		43,110	
Do. of current ...		2,64,008	
			<u>3,07,118</u>
		Arrears ...	43,075
<i>Add—</i>			
Recoverable after 1915-16 out of arrears ...		12,874	
Postponements and recovery prohibited ...		10,685	
			<u>23,559</u>
		Balance ...	<u>66,634</u>

Rs.

43,075 Actual arrears outstanding stands as under:—

- 576 Will be written off owing to discharge of estate.
- 5,302 Postponement under consideration.
- 8,663 Due from Incumbered and Court of Wards' estates.
- 28,534 Under process of recovery.

The percentage of recovery to the actual demand is nearly 88.

Postponements were allowed only in special cases.

Rs. 4,400 were postponed for reason of failure of crops due to insufficiency of water-supply and damage done by locusts to cotton crops; Rs. 1,051 due on account of fallow assessment from lessees have been postponed pending appeals filed by them against the order of the revenue authorities refusing to recommend them for the remission of the sum; the remainder is made up of minor items which need not be discussed in detail.

9. The following figures indicate that all Government demands have been paid up except Rs. 286 which were due prior to the assumption of superintendence. The amount is not large enough to require any special explanation:—

	Rs.
Balance outstanding as shown last year.	6,377
Arrears accrued on account of new estates taken under superintendence.	10,104
	<u>16,481</u>
Deduct difference since detected ...	<u>— 12</u>
	16,469

Current dues	...	...	Rs.	1,17,519
Payment	...	...		<u>1,33,988</u>
				1,30,021
		Balance	...	3,967
Due in future years	...	...	705	
Due prior to assumption of superintendence	...	...	286	
Since paid	...	...	2,976	
				<u>3,967</u>

No postponement was obtained or asked for.

10. The cost of management for 1914-15 which was recovered in the year under report was, as is already shown in paragraph 7, Rs. 27,443, *i. e.*, 8.88 per cent. on the gross income of 1914-15 as against 8.30 in the previous year. The increase of .58 is due to the fact that gross produce was less by Rs. 26,000 in 1914-15 than in 1913-14, while arrears of time scale pay from November 1913 were paid to the Manager in 1914-15.

11. The details as to advances and cost of cultivation are as follows:—

	Rs.	Rs.
Balance outstanding	...	10,079
<i>Errors since detected—</i>		
Due from Incumbered Estates	... 1,686	
Minor differences	... —14	
Amount not recoverable to be recouped out of produce	... <u>—1,690</u>	—18
		<u>10,061</u>
Advance made during the year for 1916-17	...	29,911
		<u>39,972</u>
<i>Deduct—</i>		
<i>Collections—</i>		
Out of demands	... 3,752	
Refund not utilized out of advance made during the year	... <u>1,571</u>	5,323
Written off owing to superintendence of some estates having been withdrawn, out of demands	... 1,190	
Out of advances made during the year	... <u>16,524</u>	
		<u>17,714</u>
		<u>23,037</u>
		16,935

Advances recoverable—	Rs.
Sums to be recovered in 1916-17 ...	11,816
	<hr/>
Due from Incumbered Estates ...	5,119
Under process of recovery ...	3,213
	<hr/>
	1,906
	<hr/>
Balance ...	5,119

Advances made during the year under report exceed those made in the previous year by nearly Rs. 22,000.

The principal reason was that about Rs. 16,000 were advanced to minor Gokaldas for the current year's cultivation expenses of his estate which had previously been leased and which was being discharged, while more estates were managed departmentally than in previous years.

12. Rs. 57,788 were spent on maintenance and education of the wards as compared with Rs. 53,706 spent in the previous year. The details are—

Maintenance and education of wards.

	Rs.
Cash for maintenance ...	52,943
Produce adjusted ...	1,318
Education charges ...	3,527
	<hr/>
	57,788

Of 182 male wards—

6 are under school age.

54 are over school age.

1 is in Government service.

3 are physically unfitted for attending school.

10 are working as apprentices to learn trades or professions.

20 are receiving no education.

88 are receiving education.

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No progress has been made during the year with regard to the assumption of superintendence of the person of minors for the purpose of ensuring that their education should be attended to.

In the four cases in which superintendence of persons of minors was undertaken it was for other reasons.

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

Repayment of debts and existing liabilities.

	Rs.	Rs.
Balance at the opening of the year ...		1,61,942
Fresh claims filed ...	29,703	
Loans raised ...	6,756	
Interest accrued ...	3,485	
	<hr/>	
		39,944
		<hr/>
		2,01,886

*Settled during the year—**Paid—*

Private loan and interest thereon ...	12,454
Proved debt and interest ...	4,506
Rejected by Court of Wards ...	7,834
Written off—estates being released .	3,946
Remitted by the creditors ...	184
	<hr/>
	28,924

Balance ... 1,72,962 *

* Amount awarded ...	54,033
Claims not yet decided ...	57,023
Private loan ...	61,906
	<hr/>

1,72,962

This is not a satisfactory statement of the loan account of the Department, for two reasons:—

(1) Unsettled claims are included in the same total with actual settled debts. So that the total really payable will be much less than that shown.

(2) Interest on debt is not calculated and added yearly but is only debited and credited when it is actually paid.

New forms for the maintenance of a proper account of loans and debts are being prepared.

Of the total of Rs. 1,72,962, Rs. 56,448 is the nominal amount of unsettled claims.

Rs.

934 have since been paid.

17,308 are expected to be paid in the current year.

53,536 will be paid off gradually under sanctioned schemes.

9,425 is the debt of an estate being thrown out.

34,591 are being paid in one way or another by sales of property.

720 due from an incumbered estate.

Claims.

14. The following figures relate to claims:—

	Number.	Amount.
		Rs.
Pending at the beginning of the year ...	77	45,054
Claims filed ...	23	29,703
	<hr/>	<hr/>
	100	74,757
Decided ...	27	13,788
Written off—the estates being released ...	4	3,946
	<hr/>	<hr/>
	31	17,734
	<hr/>	<hr/>
Balance ...	69	57,023
	<hr/>	<hr/>

Out of the balance Rs. 22,927 is made up of claims not ready for hearing up to December 1915 for which hearings could not conveniently be fixed.

Rs. 3,732 is debt against an estate about the discharge of which correspondence was pending.

Claims work was interfered with by the fact that I was this year present at lease auctions myself in November, December and January while for two months at the close of the year I acted as Collector of Hyderabad.

15. The invested balance at the close of the year amounted to Rs. 5,43,435 as compared with Rs. 5,38,800 in the previous year.

Investments.

The investments are as under :—

	Rs.
Government Promissory Notes	3,77,700
Debentures of Karachi Port Trust, Karachi Municipality, Bombay Port Trust, Bombay Municipality and Bombay Improvement Trust	63,000
Savings Bank deposits with Post Office and Bank of Bombay	5,293
Loan to Incumbered Estates	36,436
Do. Court of Wards' Estates	60,406
Do. Co-operative Societies	600
	5,43,435

The market rates for Government Promissory Notes at the close of 1913-14, 1914-15 and 1915-16 were $96\frac{3}{8}$, $93\frac{1}{2}$ and 73. They stand on the accounts at the value at which they were purchased. In fact the accounts should show at the close of 1915-16 a loss by depreciation in the value of securities of nearly a lakh of rupees.

The value has risen considerably again, and the present value will only show a depreciation of about Rs. 65,000.

The uninvested balance amounts to Rs. 76,134 as compared with Rs. 1,04,223 in 1915 and Rs. 1,23,028 in 1914.

In view of the variations in the value of these securities further investment has been postponed.

The question of investment of estate balance will form the subject of a special report.

16. Seventeen suits were pending at the close of 1914-15. Six new suits were filed in the year under report.

Litigation.

The Court of Wards was plaintiff in ten and defendant in thirteen. In the first set seven were for recovery of landed property, two for partition and one for recovery of debts; in the second set six were for recovery of debts, four for partition, one for issue of injunction, one for declaratory decree and one for recovery of rent.

Thirteen suits were disposed of during the year; their results are shown in the following table :—

	Court of Wards as plaintiff.	Court of Wards as defendants.
In favour	4	1
Against	1	2
Compromised	2	...
Withdrawn ... ..	...	3

Of the ten suits that remained pending at the close of the year, one has since been compromised, two have been referred to arbitration, three were filed only after March 1916 and the remaining four could not be taken up by Courts for want of time.

The action of the Court of Wards as guardian, *viz.*, the cancelling of a lease for breach of some of its conditions, is impugned only in one of them and that is pending still having been filed only in June 1916. This is one of several instances in which estate owner or *haris* have complained of variations in customary methods of cultivation by lessees.

17. As the estates were managed along with those taken up under the Incumbered Estates Act, the remarks made in the Administration Report of the Incumbered Estates Department, as to methods of management, office, records, touring, etc., apply equally to the work of the Court of Wards.

For the Manager's office a special establishment of five munshis was sanctioned for one year from June 1916. Of these one was assigned to the Court of Wards, one to General Accounts branch and one to the Record Office.

Until this help was given the work of the Department was constantly and unavoidably in arrears.

A special establishment consisting of Mr. Jamnadas Menghraj, Head Munshi, Rohri, and one clerk was sanctioned for three months from 6th May for the revision of forms, registers and departmental orders. Although I was unable to devote much time to the work personally, while I was acting as Collector of Hyderabad, the whole of the forms in use in the Department were revised, others relating to all branches of account and management work were drafted and notes were prepared on the methods of disposal of work of different kinds.

These will be printed when I have time to devote to final revision.

Mr. Jamnadas did his work thoroughly and efficiently.

The only important changes introduced were—

(1) I held lease auctions with the Deputy Managers in 12 centres to dispose of leases summarily instead of by correspondences.

(2) New account forms relating to collections were brought into use.

(3) A set of forms for recording the results of Danbandi and Battai was devised, and Amani management was much more strictly supervised by Deputy Managers than in former years.

These changes had most satisfactory results in increasing the amount obtained for leases, in reducing correspondence regarding accounts, and in preventing frauds by Overseers in departmental management.

Other changes were postponed, as the office had more than enough to do in carrying on ordinary work. I hope to introduce all the revised forms, registers and records in the current year.

Special attention was given to the work of preliminary enquiry into applications for superintendence.

The office remained in the same unsatisfactory hired bungalow as last year, as no accommodation could be found in the Revenue Offices.

My tour was fixed for three months by lease auctions.

I was on examination boards in October and April, acted as Collector of Sukkur in April and Collector of Hyderabad in June and July. Hence my touring was very hurried and erratic, and I was unable to do as much outdoor inspection work, and as much claims work as I would have liked.

I visited the lands of 18 Court of Wards' estates.

The Deputy Managers made complete inspection of the lands of 15 estates which were not working satisfactorily, and visited 60 estate properties for other purposes.

The touring arrangements of the Deputy Managers were more systematic than before. The more thorough methods insisted on in connection with leases, and the great amount of correspondence and office work involved in connection with advances, cultivation expenses, and Danbandi and Battai of estates managed departmentally, have led to the Deputy Managers and their offices being much more heavily worked than they have ever been before. But the good results of that work are beginning to appear already in the annual summaries and will, I hope, appear still more clearly after a year or two.

I have not been able to bring into use new records and registers regarding estate property and its working although they are ready for printing.

Work in connection with civil suits continued to be dealt with by the Assistant Manager, and as in previous years, took up a great deal of his time.

The work of both Mr. Hiranand and Mr. Chainrai in this respect was most valuable and their disposal of correspondence and account work at headquarters was equally satisfactory.

Both Mr. Tahilram and Mr. Lalchand worked intelligently and energetically in attending to the affairs of their very extensive charges.

The work of the establishment both at headquarters and in the Deputy Manager's offices was very satisfactory. It was particularly heavy until the new establishment was appointed.

The work of the Accountant Mr. Parsram, Serishtedar Mr. Shewakram and Mr. Jethmal, Head Clerk, came to my notice particularly, but the junior munshis also carried out their duties well.

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 1915-16.

Serial No.	Name of Province.	Name of Estate.	Total area of Estate.	Cultivated area.	Uncultivated area.	Total assessment.	Total land revenue demand, including assessment.	Total gross receipts.	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
	Sind	Mirza Ali Akbar Beg No. 1.	2,166	1,460	607	3,009	11,077	13,502	12,617	300	655	13,130	612	8.84	
2	Do.	Wahid Bux No. 25	24,977	9,303	15,374	31,460	67,740	1,07,471	1,04,263	2,40,752	20,160	...	7,250	8.84	
3	Do.	Dhani No. 80	3,704	1,347	2,357	5,407	11,985	12,300	0,227	...	3,211	...	773	8.84	
4	Do.	Ghulam Sorwar No. 112.	1,000	632	368	2,637	10,611	16,477	19,795	44,600	7,035	...	917	6.83	
5	Do.	Parial Sing No. 142	835	545	140	2,741	12,001	13,047	14,771	...	786	16,526	1,037	8.84	
		Total of small estates.	139,320	57,078	82,242	70,975	1,82,239	2,38,254	2,09,567	2,51,493	43,071	1,43,300	10,765	8.84	
		Grand Total	171,552	70,394	101,158	1,17,519	2,95,061	4,01,141	4,20,230	5,43,435	76,134	1,72,902	27,443		

STATEMENT II.

Statement showing the efficiency of rent collections in estates under Government management for the year 1915-16.

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	Mirza Ali Akbar Beg No. 1.	11,077	3,326	19,403	5,277	3,833	9,210	...	...	10,193	10,103	5,800	4,303
2	Do.	Wahid Bux No. 25	67,740	25,259	93,008	68,249	14,159	80,408	...	...	12,600	12,600	1,500	11,100
3	Do.	Dhani No. 80	11,385	719	12,104	11,385	719	12,104	...	...	...	...	...	...
4	Do.	Ghulam Sorwar No. 112.	10,611	2,603	13,214	8,011	2,603	10,614	...	...	2,600	2,600	2,600	...
5	Do.	Parial Sing No. 142	12,001	3,673	15,674	7,799	3,673	11,472	...	...	4,202	4,202	4,202	...
6	Do.	Total of Small estates.	1,82,239	40,838	2,23,076	1,65,237	16,023	1,81,260	2,727	...	37,039	37,039	10,051	20,088
		Grand Total	2,95,061	81,418	3,76,479	2,64,008	43,110	3,07,118	2,727	...	66,634	66,634	31,053	35,581

STATEMENT III.

Statement showing the progress made in the liquidation of debts in the Court of Wards estates during the year 1915-16.

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.	Remarks.	
						By incurring fresh debts.	By sale of property.	Rejected by Court of Wards or Civil Courts.	Written off superintendence of the estate having been withdrawn.	Remitted by creditors.			From current income.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
Sind	All Akbar Beg No. 1	18,760	18,094	13,136	2,539	2,000	...	...	...	...	630	13,136	
Do.	Parial Sing No. 142	...	28,252	20,838	1,787	...	...	297	...	...	5,500	16,638	
Do.	Total of small estates	1,52,091	1,84,920	1,27,970	35,618	850	...	7,537	3,946	184	7,771	1,48,300	
	Grand Total	1,70,860	2,26,266	1,61,942	39,844	2,850	...	7,834	3,946	184	14,110	1,72,062	

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 1915-16.*

No. 695 of 1916.

REVENUE DEPARTMENT.

*Office of the Commissioner in Sind.
Government House,
Karachi, 25th October 1916.*

Submitted to Government.

2. During the year under report the number of estates increased from 159 to 172, nine being released and twenty-two new estates being taken under superintendence.

3. Out of 115 applications including 36 pending from the previous year, 57 were disposed of, leaving a balance of 58 at the close of the year. These include 17 which have been pending disposal for more than six months.

4. The total income of the estates decreased from Rs. 3,64,078 in the previous year to Rs. 3,51,971. The Manager has explained in his report that this is due to a reduction in the amounts borrowed, obtained by sales of property, and received as cash balances of new estates during the year. The actual income of the estates from their produce has increased. The increase of Rs. 31,932 under the head "Rents and Produce" is nearly balanced by the decrease of Rs. 31,644 under "Private loans." There are notable decreases under "Balance of estates" and "Old debts recovered" being Rs. 13,456 and Rs. 3,840, respectively. The unsatisfactory results of the Court's efforts for the recovery of debts due to its estates are attributed by the Manager to a defective system of keeping the accounts of individual estates. This will, however, be remedied in the course of the current year on the introduction of new forms recently designed by Mr. MacMillan.

5. The total expenditure of the estates was Rs. 3,50,128 as against Rs. 2,98,962* in the preceding year. The heads which show large increases are—

	Increase. Rs.
Government assessment	13,460
Personal expenses, including wedding expenses of several wards	38,077

6. The outstanding balance due to the estates at the beginning of the year amounted to Rs. 80,418. If to this sum be added Rs. 1,000 on account of arrears since detected and Rs. 2,95,061 on account of the current year's demand the total dues amounted to Rs. 3,76,479. The collections, remissions, suspensions, arrears, etc., are detailed as under:—

	Rs.
Collections	3,07,118
Remissions	1,066
Amounts written off	1,661
Amounts recoverable in future years	12,874
Recovery prohibited under Civil Court injunction	2,600
Suspensions	8,085
Amounts recoverable from Incumbered and Court of Wards' estates	8,663
Postponements under consideration.	5,302
To be written off on the impending release of an estate	576
Under process of recovery	28,534 as against Rs. 30,545 at close of 1914-15.
	3,76,479

* Rs. 2,52,076 shown in the last year's report was incorrect.

The unauthorized arrears under process of recovery have been reduced during the year by only about Rs. 2,000. But considering the low inundation and scanty rainfall of 1915, the recoveries are satisfactory. The percentage on the total amount due for collection during the year is 84.46 as against 82.35 in the previous year.

7. The liabilities of the estates at the beginning of the year amounted to Rs. 1,61,942, to which Rs. 39,944 were added during the year. The latter sum includes Rs. 29,703 on account of fresh claims filed, Rs. 6,756 on account of loans raised and Rs. 3,485 on account of interest on debts. Out of the total liabilities of Rs. 2,01,886, claims for Rs. 7,834 were rejected by the Court of Wards, Rs. 3,946 were written off owing to the withdrawal of superintendence of estates, Rs. 184 were remitted by creditors, Rs. 14,110 were paid from the income of estates and Rs. 2,850 were paid from the loans shown above. The amount of remaining liabilities at the close of the year works out at Rs. 1,72,962, including Rs. 56,448 which represents the nominal amount of the unsettled claims. Although the net liabilities have increased by Rs. 11,020, the amount of debts settled was Rs. 28,924, which is more than treble the amount of the last year.

8. The number of claims disposed of during the year was thirty-one out of 100, including seventy-seven pending from the previous year. The percentage of their disposal last year was six. The rate of progress in this work is still much below the average of previous years, the percentages in each of the four years from 1910-11 to 1913-14 being 57, 58, 58 and 46 respectively. The slow progress is chiefly attributed to Mr. MacMillan's holding acting appointments as Collector of Sukkur and Hyderabad for some ten weeks in addition to his own duties.

9. The administration of the estates has been carried on efficiently by Mr. MacMillan.

H. S. LAWRENCE,
Commissioner in Sind.

Annual Reports.

Reports on the Administration of the estate under the management of the Courts of Wards in the Presidency proper and Sind for the year 1915-16.

GOVERNMENT OF BOMBAY.

REVENUE DEPARTMENT.

Resolution No. 3992.

Bombay Castle, 29th March 1917.

Letter* from the Commissioner, S. D., No. 4284 dated 4th October 1916.

Letter* from the Commissioner, N. D., No. W.R.D.—2 dated 7th October 1916.

Memorandum* from the Commissioner in Sind No. 695 dated 25th October 1916.

Letter* from the Commissioner, C. D., No. V.—1128 dated 15th November 1916.

Submitting the annual reports on the management of private estates in their respective charges as Courts of Wards for the year ending 31st July 1916.

RESOLUTION.—The year 1915-16 opened with 93 estates under the management of the Courts of Wards in the Presidency proper. During the course of the year this number was increased to 100 as twelve new estates came under control while the management of four estates was relinquished.

2. The seasonal conditions were beneficial to the administration of the estates everywhere except in North Gujarát, where the partial failure of the rains until October necessitated suspension of revenue on a large scale. These suspensions were mainly responsible for the abnormal fall of nearly two lakhs in the gross income of the estates under management in the Northern Division where the total income last year exceeded five lakhs. Thus the total gross income recovered in the administered estates of the Presidency proper was Rs. 9,90,527 compared with Rs. 11,22,840 in the previous year. Rents and assessments of land accounted for 7 $\frac{3}{6}$ lakhs of this total income. Under this category, the total demand for the year was 9 $\frac{9}{6}$ lakhs, whereof 8 $\frac{2}{6}$ lakhs represented the current year's demand, the balance being arrears of past years. With allowance for amounts written off as irrecoverable, the total balance outstanding at the close of the year was 2 $\frac{3}{6}$ lakhs, of which 1 $\frac{2}{6}$ lakhs pertained to Gujarát, nearly the whole of this sum consisting of suspended arrears due to the unfavourable season in the large estate of Sánand and Koth. Elsewhere in the Presidency proper, collections were successfully made in a year of prosperity and, where arrears exist, a satisfactory explanation has been given in the report.

3. Exclusive of sums advanced or invested, the total expenditure fell from Rs. 8,71,167 to Rs. 7,61,627. The decrease of nearly 1 $\frac{1}{2}$ lakhs in Gujarát is due in part to the relinquishment of one large estate which accounted for half a lakh, and the remainder is largely due to the non-payment of suspended revenues due to Government from the estates under the management of the Talukdári Settlement Officer. In the Central Division the increase in expenditure is due mainly to payment of considerable sums in liquidation of debt and to marriage expenses.

The cost of management amounted to Rs. 63,760 or 6.4 per cent. of the gross income. This percentage is the same as in the previous year.

4. The progress made in the settlement of debt is shown in detail for each estate of which the income exceeds Rs. 10,000 a year. There were 27 such large estates under management, of which 13 were free from encumbrances.

* Not printed.

Substantial progress was made during the year in the settlement of debt, particularly in the Bhusaval and Raul estates in the Central Division and in the Nipani, Shindi Kurbet and Kokatnur estates in the Southern Division. The combined accounts of the 73 small estates show that at the beginning of the year the total balance of debt outstanding was nearly 6 lakhs of rupees, which by the close of the year had been reduced to 5 lakhs. This satisfactory reduction was effected by payment of Rs. 43,295 from current income, of Rs. 10,000 by sale of property and by incurring fresh debt to the extent of Rs. 16,300. The balance was liquidated by rejection of claims amounting to Rs. 32,890 by the Civil Courts or Courts of Wards while creditors remitted over Rs. 28,000. Against these reductions must be set off additional debt of Rs. 33,500 incurred by the estates during the year.

In addition to management of the estates the Courts supervise the arrangement for the education of their wards. The detailed accounts indicate that this matter is receiving sustained attention. The Governor in Council considers that the general conclusion to be drawn from the Report is that the administration of the estates in the Presidency proper has been satisfactory and creditable to the local officers, though the unfavourable season in Gujara't has hampered the progress of some estates.

5. In Sind, the management of the Court of Wards was extended to 22 new estates and relinquished in the case of 9 estates, leaving 172 estates under the administration at the close of the year.

Though the total receipts fell from Rs. 3,64,078 in 1914-15 to Rs. 3,51,971 in the year under report, the actual income collected from rent and produce of lands has increased from 2½ to 3 lakhs. The demand on account of revenue from lands was 3½ lakhs, including arrears of over Rs. 80,000 which by the end of the year have fallen to Rs. 66,634. Government concur with the Commissioner in Sind in regarding the result as satisfactory in an unfavourable season of low inundation and scanty rainfall.

The recovery of debt due to the estates has, however, not been satisfactory and it is hoped that the introduction of a proper system of accounts will prevent a recurrence of this defect.

The net expenditure has risen by half a lakh to 3½ lakhs, an increase which is attributed mainly to heavy expenditure on a number of marriages during the year. The cost of management was Rs. 27,443 or 8.8 per cent. of the gross income.

It is a matter for satisfaction that better progress has been made in the settlement of debts of which Rs. 29,000 were liquidated during the year compared with only Rs. 9,419 in 1914-15. The total liabilities have, however, risen from Rs. 1,61,942 to Rs. 1,72,962 mainly on account of filing of fresh claims. This amount includes many unsettled claims and the actual amount payable will be considerably less.

While recognising that progress was retarded to some extent by additional duties imposed on the administrator of the estates for a considerable portion of the year, the Governor in Council trusts that the next report will record a still more substantial advance in the settlement of debts and in the disposal of claims.

A. F. L. BRAYNE,

Under Secretary to Government.

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,
- The Compiler of the General Administration Report,
- The Oriental Translator to Government,
- The Editors' Tables and the Editors of Newspapers,
- The Non-official Members of the Legislative Council,
- The Government of India,
- The Under Secretary of State for India. } By letter.

With copies of the
Report.