



Report on the Administration of  
Minors' Estates for the Year ending  
31st July 1940



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BOMBAY

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1941

# REPORT ON THE ADMINISTRATION OF MINORS' ESTATES.

## PROVINCE OF BOMBAY.

### Northern Division.

C. H. BRISTOW, Esquire, C.I.E., I.C.S.,  
Commissioner, N. D.

### Central Division.

D. MACLACHLAN, Esquire, I.C.S.,  
Commissioner, C. D.

### Southern Division.

E. W. PERRY, Esquire, C.I.E., I.C.S.,  
Commissioner, S. D.

## I. NUMBER OF ESTATES UNDER MANAGEMENT.

*Northern Division.*—At the beginning of the year, there were two estates under management (one large and one small). Of these, one small estate was released during the year as the minor attained majority. The year thus closed with only one estate under management.

*Central Division.*—The Wani Deshpande estate was under management up to January 11th, 1940. The District Judge, Nasik, was moved to relieve the Collector of the guardianship of this estate and by his order of November 17th, 1939, the Deputy Nazir, District Court, Nasik, has been appointed to be the guardian of the estate. The management of the estate was accordingly made over on January 11th, 1940, to the Deputy Nazir, Nasik. As the estate was under the management of the Collector for six months information about this estate has been incorporated in the administration report. No new estate was taken during the year under report.

*Southern Division.*—There were nine estates under management at the beginning of the year. Two small estates in Belgaum were restored. No new estates were taken under management. The year closed with seven estates.

## II. INCOME.

*Northern Division.*—The total income of the estates amounted to Rs. 23,300 as against Rs. 21,038 last year. The increase was mainly due to the payment of current year's instalments of loans borrowed by the Gangad Estate and Sardar Shermiya.

*Central Division.*—The gross income of the estate amounted to Rs. 805 as against Rs. 1,336 of the previous year. The decrease is chiefly due to the short period of management and the fact that the cash allowances held by the estate were not due for payment during the period of management.

*Southern Division.*—The gross income of the estates amounted to Rs. 35,268 as against Rs. 48,471 in the preceding year. In Bijapur there was an increase of Rs. 2,623 in miscellaneous income and Rs. 4,848 in interest from further investments. But these increases were more than set off by the decreases in Belgaum and Dharwar, due in the former district to the restoration of two estates and in the latter to the withdrawal of matured securities in the previous year.

## III. EXPENDITURE.

*Northern Division.*—The total gross expenditure of the estate was Rs. 11,148 as against Rs. 34,007 last year. The decrease is mainly due to the fact that while the loan advanced during the year amounted to Rs. 2,000 only, there was last year capital expenditure of Rs. 22,563.

*Central Division.*—The gross expenditure amounted to Rs. 843 as against Rs. 1,053 in the previous year. The decrease is chiefly due to the fact that no payment could be made to the creditors owing to the reduced balance of the estate except Rs. 350 as reported last year.

*Southern Division.*—The gross expenditure amounted to Rs. 36,384 as against Rs. 59,964 in the preceding year. The decrease is due to the restoration of two estates in Belgaum and to large investments in Government securities made last year in Dharwar.

In Bijapur there was an increase owing to the payment of Rs. 3,400 as gift to the ward's sister and adjustment of income-tax amounting to Rs. 721.

## IV. COLLECTION OF ESTATES' DUES.

*Northern Division.*—Out of the total demand of Rs. 28,117 Rs. 8,415 were recovered and Rs. 43 were written off, leaving a balance of Rs. 19,659.

The large arrears represent the advances made to the tenants in Samvat year 1978-79 and thereafter by one Sheth Jekisandas Jamnadas at the request of the father of the present minor on his

own security. The amount paid to Sheth Jekisandas has now to be recovered from the tenants. As this amount was not shown previously it now appears as an increase.

*Central Division.*—The total amount on account of rents including the arrears was Rs. 1,103. Out of this Rs. 790 were collected leaving a balance of Rs. 313 uncollected at the end of the year.

*Southern Division.*—The demand for recovery (including the arrears of Rs. 4,295) amounted to Rs. 9,341 as against Rs. 14,821 in the preceding year. Rs. 5,230 inclusive of over collections of Rs. 9 was recovered and Rs. 686 written off leaving a balance of Rs. 3,434 at the end of the year as shown below:—

| District. |     | Current.     | Arrears.     |
|-----------|-----|--------------|--------------|
|           |     | Rs.          | Rs.          |
| Belgaum   | ... | 79           | 688          |
| Bijapur   | ... | 1,860        | 343          |
| Dharwar   | ... | 28           | 436          |
| Total     | ... | <u>1,967</u> | <u>1,467</u> |

For the arrears in Belgaum execution proceedings in assistance suits are going on in respect of Rs. 688. The decrees in assistance suits remained unexecuted as the immoveable property of defaulters could not be sold.

The arrears in Bijapur consist of house rent of Rs. 1,499 and land rent of Rs. 704. Recovery is in progress.

The arrears in Dharwar are small and call for no remarks.

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

*Northern Division.*—All Government dues ordered to be recovered were paid in full.

The village Thori Thambha was under half suspension.

*Central Division.*—All Government dues were paid in full by the estate.

*Southern Division.*—All Government dues and cesses, etc., were paid in full by all estates.

#### VI. COST OF MANAGEMENT.

*Northern Division.*—The total cost of management amounted to Rs. 897 or 3·8 per cent. of the gross income as against Rs. 870 or 4·1 per cent. for the previous year.

*Central Division.*—No amount on account of management charges was recovered during the year.

*Southern Division.*—The cost of management was Rs. 3,243 or 9·2 per cent. of the gross income as against Rs. 2,464 or 5·8 per cent. in the previous year. The increase is mainly due to the payment of audit fees for the past two years in Belgaum and Dharwar.

#### VII. ADVANCES TO CULTIVATORS.

*Northern Division.*—Nil.

*Central Division.*—Nil.

*Southern Division.*—Nil.

#### VIII. SPECIAL SCHEME FOR MANAGEMENT.

*Northern Division.*—Nil.

*Central Division.*—Nil.

*Southern Division.*—Nil.

#### IX. MAINTENANCE AND EDUCATION OF MINORS.

*Northern Division.*—The total gross expenditure under this head was Rs. 5,140 as against Rs. 5,219 for the previous year.

No maintenance was granted in kind.

The minor studies in standard VI in St. Xavier's High School, Ahmedabad.

*Central Division.*—A monthly allowance of Rs. 35 was sanctioned to the family but it could not be paid in full as the balance at the credit of the estate did not permit payment. An amount of Rs. 70 was however paid in November 1939 on account of maintenance allowance for two months.

*Southern Division.*—All reasonable demands on account of the maintenance of wards and their dependants were met and Rs. 4,916 was spent for that purpose as against Rs. 5,293 in the preceding year. The greater part of the decrease is due to the restoration of one of the Belgaum estates.

There were in all 9 minors, all males. Four of them are in secondary schools, two in primary schools, one has left school, one is above the school-going age and one is mentally unsound.

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

*Northern Division.*—The estate is free from debt and Statement III is, therefore, blank.

*Central Division.*—No payment could be made to the creditors during the year under report. The exact amount of debt inclusive of interest as worked up to date comes to Rs. 12,099.

*Southern Division.*—The two estates of Belgaum only were in debt to the extent of Rs. 13,481. No fresh liabilities were incurred.

## XI. LITIGATION.

*Northern Division.*—At the beginning of the year there was one undecided suit and it is still pending.

No new suit was filed by or against the estate during the year.

*Central Division.*—There is nothing particular worth mentioning under this head as the estate has been handed over to the Deputy Nazir, District Court, Nasik.

*Southern Division.*—The suit pending in the previous year in Dharwar district was decided in favour of the estate. The appeal filed in the High Court on behalf of the Nidgundi estate in Bijapur has not yet come up for hearing. A fresh suit has been filed in Bijapur for the recovery of Rs. 2,000 on account of a hundi produced in the insolvency proceedings. The suit has not yet been decided.

## XII. GENERAL REMARKS.

*Northern Division.*—The administration of the estate through the local officers continued to be satisfactory.

*Central Division.*—The estate was a serious embarrassment to the Collector. The estate income was very limited and there was no scope for economic management in order to extricate it from its indebtedness. With a view to get rid of the estate, the District Judge was moved to appoint the Deputy Nazir as guardian for the estate and accordingly he has passed an order to that effect on November 17th, 1939. The estate accounts and papers have been handed over to the Deputy Nazir and the cash balance will be transferred on requisition from the District Court.

*Southern Division.*—The general administration of the estates was satisfactory.

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STATEMENTS Nos. I, II, IIA AND III.

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## STATEMENT

Statement showing the financial position of the estates under  
Central and Southern Divisions

(As per G.R., R.D., No. 7175/33,

| Serial No.   | Name of the District. | Name of the Estate.  | In                              |                 |  |                                      |
|--|-----------------------|--|---------------------------------|-----------------|--|--------------------------------------|
|  |                       |  | Opening balance.                | Money borrowed. | Loans, advances and deposits retained. | Securities material and with- drawn. |
| 1  | 2                     | 3  | 4                               | 5               | 6                                      | 7                                    |
|  |                       |  | Rs.                             | Rs.             | Rs.                                    | Rs.                                  |
| <b>ESTATES OTHER THAN TALUKDARI MANAGED UNDER THE GUARDIANS AND WARDS ACT.</b> |                       |  |                                 |                 |  |                                      |
| <b>Northern Division.</b>  |                       |  |                                 |                 |  |                                      |
| 1  | Ahmedabad             | Thori Thambha  | 7,563<br>+ 49,670<br>(invested) | .....           | 14,885                                 | .....                                |
|  |                       | Total for Ahmedabad District as well as for Northern Division. | 7,563<br>+ 49,670<br>(invested) | .....           | 14,885                                 | .....                                |
| <b>Central Division.</b>   |                       |  |                                 |                 |  |                                      |
| 1  | Nasik                 | Wani Deshpande   | 508                             | .....           | .....                                  | .....                                |
|  |                       | Total for Central Division.                                    | 508                             | .....           | .....                                  | .....                                |
| <b>Southern Division.</b>  |                       |  |                                 |                 |  |                                      |
| 1  | Bijapur               | Nidgundi   | 9,169                           | .....           | .....                                  | .....                                |
| 2 & 3  | Belgaum               | Small estates  | 1,181                           | .....           | 1,607                                  | .....                                |
| 4-7  | Dharwar               |  | 3,889                           | .....           | 2,433                                  | .....                                |
|  |                       | Total for small estates.                                       | 5,070                           | .....           | 4,043                                  | .....                                |
|  |                       | Total for Southern Division.                                   | 14,239                          | .....           | 4,043                                  | .....                                |



No. I.

*management under the Guardians and Wards Act in the Northern,  
during the year 1939-40.*

dated the 3rd December 1937.)

| come.  |        |                            |  |                  |                |        |  |
|--|--------|----------------------------|--|------------------|----------------|--------|--|
| tal.   |        | Recurring.                 |  |                  |                |        |  |
| Sale proceeds of moveables and immoveables, etc. | Total. | Rent including house rent. | Interest on securities and loans, dividend, etc. | Cash allowances. | Miscellaneous. | Total. | Total gross income recovered columns (9+14). |
| 8  | 9      | 10                         | 11   | 12               | 13             | 14     | 15   |
| Rs.  | Rs.    | Rs.                        | Rs.  | Rs.              | Rs.            | Rs.    | Rs.  |
| 7,554  | 22,439 | 203                        | 557  | .....            | 96             | 861    | 23,300                                       |
| 7,554  | 22,439 | 208                        | 557  | .....            | 96             | 861    | 23,300                                       |
| .....  | .....  | 790                        | .....  | 6                | 9              | 805    | 805  |
| .....  | .....  | 790                        | .....  | 6                | 9              | 805    | 805  |
| .....  | .....  | 1,875                      | 14,605   | .....            | 356            | 16,837 | 16,837                                       |
| .....  | 1,607  | 1,179                      | 1,456  | .....            | 568            | 3,203  | 4,810  |
| .....  | 2,436  | 2,176                      | 7,933  | .....            | 1,074          | 11,185 | 13,621                                       |
| .....  | 4,043  | 3,355                      | 9,389  | .....            | 1,642          | 14,388 | 18,431                                       |
| .....  | 4,043  | 5,230                      | 23,995   | .....            | 1,998          | 31,225 | 35,963                                       |

## STATEMENT

Statement showing the financial position of the estates under  
Central and Southern Divisions

(As per G.R., R.D., No. 7157/33,

| 1<br>Serial No. | 2<br>Name of the District.   | 3<br>Name of the Estate.                                       | Expen          |                                      |                                |             |
|-----------------|--|--|----------------|--------------------------------------|--------------------------------|-------------|
|                 |  |  | Capital.       |                                      |                                |             |
|                 |  |  | 4<br>Advances. | 5<br>Investment in lands and houses. | 6<br>Investment in securities. | 7<br>Total. |
|                 |  |  | 8<br>Rs.       | 9<br>Rs.                             | 10<br>Rs.                      | 11<br>Rs.   |
|                 | <b>ESTATES OTHER THAN TALUKDARI MANAGED UNDER THE GUARDIANS AND WARDS ACT.</b> |  |                |                                      |                                |             |
|                 | <b>Northern Division.</b>  |  |                |                                      |                                |             |
| 1               | Ahmedabad ...  | Thori Thamoha ...  | 2,000          | .....                                | .....                          | 2,000       |
|                 |  | Total for Ahmedabad District as well as for Northern Division. | 2,000          | .....                                | .....                          | 2,000       |
|                 | <b>Central Division.</b>   |  |                |                                      |                                |             |
| 1               | Nasik ...  | Wani Deshpande ...   | .....          | .....                                | .....                          | .....       |
|                 |  | Total for Central Division.                                    | .....          | .....                                | .....                          | .....       |
|                 | <b>Southern Division.</b>  |  |                |                                      |                                |             |
| 1               | Bijapur ...  | Nidgundi ...   | .....          | .....                                | 7,000                          | 7,000       |
| 2 & 3           | Belgaum ...  | Small estates ...  | .....          | 2,708                                | .....                          | 2,708       |
| 4-7             | Dharwar ...  |  | .....          | .....                                | 8,400                          | 8,400       |
|                 |  | Total for small estates.                                       | .....          | 2,708                                | 8,400                          | 11,108      |
|                 |  | Total for Southern Division.                                   | .....          | 2,708                                | 15,400                         | 18,108      |

No. I—contd.

management under the Guardians and Wards Act in the Northern,  
during the year 1939-40.

dated the 3rd December 1937.)

| diture.   |  |                               |            |  |        |   |           |                    |   |
|---|--|-------------------------------|------------|--|--------|---|-----------|--------------------|---|
| Unusual expenditure such as marriage expenses, etc. | Recurring.   |                               |            |  |        | Balance.                                    |           | Total liabilities. | Percentage of cost of management on the gross income. |
|   | Maintenance and education of wards and dependants. | Provincial Government demand. | Government | Cost of management including audit fees and supervision charges. | Total. | Total gross expenditure (columns 19+20+21). | Invested. |                    |   |
| 20  | 21   | 22                            | 23         | 24   | 25     | 26  | 27        | 28                 | 29  |
| Rs.   | Rs.  | Rs.                           | Rs.        | Rs.  | Rs.    | Rs.   | Rs.       | Rs.                | Rs.   |
| 2,633   | 5,140  | 478                           | 897        | 6,515  | 11,148 | 58,180                                      | 19,715    | ...                | 3.8   |
| 2,633   | 5,140  | 478                           | 897        | 6,515  | 11,148 | 58,180                                      | 19,715    | ...                | 3.8   |
| 376   | 70   | 397                           | ...        | 467  | 843    | ...   | 415*      | 12,099             | ...   |
| 376   | 70   | 397                           | ...        | 467  | 843    | ...   | 415       | 12,099             | ...   |
| 4,705   | 1,860  | 1,888                         | 951        | 4,699  | 16,404 | 2,14,660                                    | 9,603     | ...                | 5.7   |
| 720   | 462  | 296                           | 336        | 1,104  | 4,532  | 7,423                                       | 1,459     | 13,481             | 6.7   |
| 1,954   | 2,574  | 549                           | 1,971      | 5,094  | 16,448 | 1,94,700                                    | 2,063     | ...                | 14.4  |
| 2,674   | 3,056  | 845                           | 2,297      | 6,198  | 19,980 | 2,02,123                                    | 3,521     | 13,461             | 13.4  |
| 7,379   | 4,916  | 2,733                         | 3,248      | 10,897   | 36,384 | 4,16,783                                    | 13,123    | 13,481             | 9.2   |

\* Opening balance  
Income

Rs.  
533  
805

The Deputy Nazir having recovered Rs. 55 direct the uninvested balance comes to Rs. 415.

Expenditure

1,313  
843

Balance

470

STATEMENT No. II.

Statement showing the landed property of the estates under management under the Guardians and Wards Act in the Northern, Central and Southern Divisions during the year 1939-40.

(As per G.R., R.D., No. 7175/33, dated 3rd December 1937.)

| 1 | Serial No. | Name of the district.   | Name of the estate.          | Total area. | Cultivated area. | Uncultivated area. | Provincial Government demand. |     |     |     | Income. |     |        | 14     | Remarks. |
|---|------------|---|------------------------------|-------------|------------------|--------------------|-------------------------------|-----|-----|-----|---------|-----|--------|--------|----------|
|   |            |   |                              |             |                  |                    | 7                             | 8   | 9   | 10  | 11      | 12  | 13     |        |          |
|   |            |   |                              | Acres.      | Acres.           | Acres.             | Rs.                           | Rs. | Rs. | Rs. | Rs.     | Rs. | Rs.    | Rs.    |          |
|   |            | ESTATES OTHER THAN TALUKDARI MANAGED UNDER THE GUARDIANS AND WARDS ACT. |                              |             |                  |                    |                               |     |     |     |         |     |        |        |          |
|   |            | Northern Division.  |                              |             |                  |                    |                               |     |     |     |         |     |        |        |          |
| 1 |            | Ahmedabad   | Thori Thambha.               | 3,504       | 3,181            | 323                | 236                           | 242 | ... | 478 | 23,092  | 208 | 23,300 | 22,822 |          |
|   |            |   | Total for Northern Division. | 3,504       | 3,181            | 323                | 236                           | 242 | ... | 478 | 23,092  | 208 | 23,300 | 22,822 |          |

|     |         |     |                              |     |     |     |     |    |     |       |       |       |       |       |
|-----|---------|-----|------------------------------|-----|-----|-----|-----|----|-----|-------|-------|-------|-------|-------|
|     |         |     | <i>Central Division.</i>     |     |     |     |     |    |     |       |       |       |       |       |
| 1   | Nasik   | ... | Wani Deshpande.              | 428 | 415 | 13  | 368 | 29 | ... | 397   | 1,103 | ...   | 1,103 | 706   |
|     |         |     | Total for Central Division.  | 428 | 415 | 13  | 368 | 29 | ... | 397   | 1,103 | ...   | 1,103 | 706   |
|     |         |     | <i>Southern Division.</i>    |     |     |     |     |    |     |       |       |       |       |       |
| 1   | Bijapur | ... | Nidgundi ...                 | 248 | 248 | ... | 181 | 22 | 430 | 633   | 234   | 1,564 | 1,708 | 1,165 |
| 2-3 | Belgaum | ... | Small estates.               | 307 | 224 | 83  | 165 | 31 | 100 | 296   | 1,139 | 5     | 1,144 | 848   |
| 4-7 | Dharwar | ... | Do. . .                      | 358 | 358 | ... | 518 | 32 | ... | 560   | 1,907 | 172   | 2,079 | 1,529 |
|     |         |     | Total for small estates.     | 665 | 582 | 83  | 693 | 63 | 100 | 846   | 3,046 | 177   | 3,223 | 2,377 |
|     |         |     | Total for Southern Division. | 918 | 890 | 83  | 864 | 85 | 530 | 1,479 | 3,280 | 1,741 | 5,021 | 3,542 |

## STATEMENT

Statement showing the efficiency of rent collections in the estates  
Southern Divisions

| Serial No. | Name of the 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          | ESTATES OTHER THAN TALUKDARI MANAGED UNDER THE GUARDIANS AND WARDS ACT.<br><i>Northern Division.</i> | Ahmedabad ... Thori Thambha ... | 8,331    | 19,786*  | 28,117 | 8,108                       | 307                    |
|            |  | Total for Northern Division.    | 8,331    | 19,786   | 28,117 | 8,108                       | 307                    |
| 1          | <i>Central Division.</i>   | Nasik ... Wani Deshpande ...    | 1,030    | 23       | 1,103  | 790                         | ...                    |
|            |  | Total for Central Division.     | 1,030    | 23       | 1,103  | 790                         | ...                    |
| 1          | <i>Southern Division.</i>  | Bijapur ... Nidgundi ...        | 1,920    | 2,713    | 4,633  | 60                          | 1,815                  |
| 2-3        | Belgaum ...  | Small estates ...               | 1,144    | 1,030    | 2,174  | 1,065                       | 114                    |
| 4-7        | Dharwar ...  | Do. ...                         | 2,088    | 552      | 2,640  | 2,060                       | 116                    |
|            |  | Total for small estates.        | 3,232    | 1,582    | 4,814  | 3,125                       | 230                    |
|            |  | Total for Southern Division.    | 5,152    | 4,295    | 9,447  | 3,185                       | 2,045                  |

\* The amount of Rs. 111 shown in column 5 of the last year's report was incorrect. The correct amount is Rs. 19,786.

No. II-A.

*under the Guardians and Wards Act in the Northern, Central and during 1939-40.*

| Total. | Amount written off. | BALANCE.                         |         |        | DETAILS OF BALANCE. |                | Over collections. | Collected in advance. | Remarks. |
|--------|---------------------|----------------------------------|---------|--------|---------------------|----------------|-------------------|-----------------------|----------|
|        |                     | Converted into bonds or decrees. | Others. | Total. | Current year.       | Previous year. |                   |                       |          |
| 9      | 10                  | 11                               | 12      | 13     | 14                  | 15             | 16                | 17                    | 18       |
| Rs.    | Rs.                 | Rs.                              | Rs.     | Rs.    | Rs.                 | Rs.            | Rs.               | Rs.                   |          |
| 8,415  | 43                  | .....                            | 19,659  | 19,659 | 180                 | 19,479         | ...               | ...                   |          |
| 8,415  | 43                  | .....                            | 19,659  | 19,659 | 180                 | 19,479         | ...               | ...                   |          |
| 790    | ...                 | .....                            | 313     | 313    | 290                 | 23             | ...               | ...                   |          |
| 790    | ...                 | .....                            | 313     | 313    | 290                 | 23             | ...               | ...                   |          |
| 1,875  | 555                 | .....                            | 2,203   | 2,203  | 1,860               | 343            | ...               | ...                   |          |
| 1,179  | 131                 | .....                            | 767     | 767    | 79                  | 688            | 9                 | ...                   |          |
| 2,176  | ...                 | 361                              | 103     | 464    | 28                  | 436            | ...               | ...                   |          |
| 3,355  | 131                 | 361                              | 870     | 1,231  | 107                 | 1,124          | ...               | ...                   |          |
| 5,230  | 686                 | 361                              | 3,073   | 3,434  | 1,967               | 1,467          | 9                 | ...                   |          |

## STATEMENT

Statement showing the progress made in liquidation of the  
Central and Southern Divisions

| Serial No. | Name of the district.     | Name of estate.           | Date on which management was assumed. | Debts due on assumption of charge. | Balance of debt at the beginning of the year. | Additional debts incurred during the year. |
|------------|---------------------------|---------------------------|---------------------------------------|------------------------------------|---|--|
| 1          | 2                         | 3                         | 4                                     | 5                                  | 6   | 7  |
|            | <i>Central Division.</i>  |                           |                                       | Rs.                                | Rs.   | Rs.  |
| 1          | Nasik ...                 | Wani Deshpande ...        | 24th July 1924.                       | 21,406                             | 6,729   | 5,720*                                     |
|            |                           | Total, Central Division.  | .....                                 | 21,406                             | 6,729   | 5,720                                      |
|            | <i>Southern Division.</i> |                           |                                       |                                    |   |  |
| 1          | Bijapur ...               | Nidgundi ...              | 28th June 1927.                       | 17,144*                            | .....   | .....                                      |
| 2-3        | Belgaum ...               | Small estates. ...        | .....                                 | 15,441                             | 13,481  | .....                                      |
| 4-7        | Dharwar ...               | Do. ...                   | .....                                 | .....                              | .....   | .....                                      |
|            |                           | Total for small estates.  | .....                                 | 15,441                             | 13,481  | .....                                      |
|            |                           | Total, Southern Division. | .....                                 | 15,441                             | 13,481  | .....                                      |



## No. III.

*debts of the estates under the Guardians and Wards Act in the during the year 1939-40.*

| DEBTS SETTLED DURING THE YEAR. |                      |                                 |                            |                      | Balance. | Date by which it was expected on assumption of management that the estate would be clear of debt. | Remarks.  |
|--------------------------------|----------------------|---------------------------------|----------------------------|----------------------|----------|---|---|
| By incurring fresh debts.      | By sale of property. | Rejected by the Court of Wards. | Remitted by the creditors. | From current income. |          |   |   |
| 8                              | 9                    | 10                              | 11                         | 12                   | 13       | 14  | 15  |
| Rs.                            | Rs.                  | Rs.                             | Rs.                        | Rs.                  | Rs.      |   |   |
| .....                          | .....                | .....                           | .....                      | 350                  | 12,099   | .....   | * Includes amount of accumulated interest and claims allowed. |
| .....                          | .....                | .....                           | .....                      | 350                  | 12,099   | .....   |   |
| .....                          | .....                | .....                           | .....                      | .....                | .....    | .....   | * Due to the estate.  |
| .....                          | .....                | .....                           | .....                      | .....                | 13,481   | .....   |   |
| .....                          | .....                | .....                           | .....                      | .....                | .....    | .....   |   |
| .....                          | .....                | .....                           | .....                      | .....                | 13,481   | .....   |   |
| .....                          | .....                | .....                           | .....                      | .....                | 13,481   | .....   |   |