

1913-14

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Northern Division.

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Central Division.

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Southern Division.

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I.—NUMBER OF ESTATES UNDER MANAGEMENT.

Northern Division.—There were seven large and 29 small estates under management at the beginning of the year and two large and six small ones—five in Ahmedabad, one in Kaira and two in Surat—were added and none released, thus raising the total number of estates under superintendence to nine large and 35 small ones.

Of the added estates, the most important were those of Malek Shermia Bapumia, Kasbati of Dholka, and Khán Bahádur Sadruddin Khán Ajmuddin Khán, Bakshi of Surat, both having incomes of over Rs. 10,000. The former, which was under Government management under the Guardians and Wards Act, was taken over under the Court of Wards Act in order to facilitate the conduct of certain pending litigation and the settlement of the minor's private debts: while the superintendence of the latter was assumed under the provisions of the Court of Wards Amendment Act on account of its historic importance and with a view to save the very large permanent and hereditary pensions, allotted to the family by the British and Baroda Governments, which were in danger of being frittered away.

Of the small new estates, four were taken over for management on account of minority, one for investigation and settlement of debts and one on account of the unsoundness of the ward's mind and his consequent incapacity to manage his own affairs.

The report contains no statistics of the Surat Bakshi's estate and for four small estates as they came under management towards the close of the year. Similarly no figures in respect of the small estate of Mahij have been given in statements I and II as owing to a hitch in the debt settlement proceedings control could not be assumed from the creditor, but it is expected that a satisfactory arrangement will be arrived at before the opening of the next season.

Central Division.—At the beginning of the year there were in all twelve estates under management. Two small estates were added during the year and none was given up.

Of the fourteen estates which were under management at one time or other during the year, eight were big estates having an annual gross income of Rs. 10,000 and above, and the rest small. Information regarding one small estate (H. R. Natu of Poona) added during the year is not available as charge was taken towards the close of the year.

Southern Division.—The total number of estates under management was 24 against 23 in the preceding year. Three estates were relinquished in Belgaum, while four new estates were taken over, two in Belgaum and two in Dhárwár.

II.—INCOME.

Northern Division.—The gross income of the estates which in the year preceding had risen abnormally to Rs. 5,65,831 remained at Rs. 5,33,828, as

during the year under report the remaining instalment of half the suspensions granted during the scarcity of 1911-12 was collected along with the current revenue. The unusual items of receipts mentioned in last year's report have been partly counterbalanced by the increases detailed below and account in part for the decrease of nearly $4\frac{3}{4}$ per cent. visible under the preceding year's figures.

Sayad Mahomedmia Bavamia's estate received Rs. 6,000 from Junágadh on account of the proceeds of his four villages in that State: while the Shivrájpur estate recovered Rs. 10,652 from mining companies on account of rents and royalties as against Rs. 425 in the previous year. The large increase in the estate's revenue under this head is due to the recovery in the year under report of Rs. 5,041 due for the year 1912-13. The Shástri estate in Surat raised an additional loan of Rs. 4,500 from a private person for satisfying in full a Baroda decree long outstanding. The increase in the case of the Mota Mandir estate is accounted for as follows:—

Rs.	
5,700	Sale-proceeds of house property in Surat City.
1845	Do. useless ornaments.
10,022	Proceeds from the ward's thread and marriage ceremonies.
1,000	In composition of a Civil Court's decree in the minor's favour.
1,051	Compensation for land acquired under the Land Acquisition Act.

Central Division.—Excluding one small estate in Poona for which information is not available, the total receipts of estates, inclusive of fresh loan received and debts recovered, amounted to Rs. 3,08,177 as against Rs. 3,24,693 in the previous year. Information for two small estates (Násik Kulkarni and Raul of Sindkheda in West Khándesh) appears in this report for the first time. The decrease is mainly due to the absence from accounts of certain items of receipts of non-recurring character such as sale-proceeds of building plots in the case of estate No. 1, sale-proceeds of surplus immovable and moveable property in No. 2, amount of dowry at the time of the minor's marriage and compensation for land acquired in No. 6 and recovery of arrears of cash allowances in No. 7. Apart from these items, the decrease is shared this year by estate No. 8 and is due to the grant of suspensions of one instalment in 25 villages of Mán taluka owing to failure of kharif crops.

Estates Nos. 3 and 4 show however a net increase, which is due to increased receipts from land revenue, forest and ábkári compensation in the case of the former and to ábkári compensation in the latter.

Southern Division.—The total gross income fell from Rs. 3,01,767 to Rs. 2,75,846. This decrease is due to the fact that the figure for last year included a large amount of arrears of rent recovered in the Belgaum District.

III.—EXPENDITURE.

Northern Division.—The total gross expenditure exclusive of loans advanced and investments made rose further from Rs. 3,94,075 to Rs. 4,27,102. The increase is due chiefly to the addition of Rs. 54,758 on account of the Shermia Bapumia estate newly taken under management and to the increases of Rs. 9,770 and Rs. 12,862 respectively exhibited by the Broach Desai and the Surat Mota Mandir estates, counterbalanced by a decrease of Rs. 47,000 in round figures in the case of the Sánand and Koth estate. This last estate paid off the last instalment of its debt due to a private person and spent Rs. 12,301 on repairs and improvements to tanks and bandhs. The decrease appears to be due to the fact that whereas during the preceding year Rs. 79,584 were disbursed in repayment of debts, Rs. 32,500 only had to be spent during the year on that account. The rise in the Broach Desai's expenditure has been left unexplained, while for that of the Mota Mandir estate the items of Rs. 3,000 and Rs. 4,000 expended on the occasion of the birth of a son to the ward and other ceremonies and of Rs. 1,066 on account of repairs to house pro-

perty at Bambawadi are mainly responsible. Marriage ceremonies absorbed Rs. 1,500, Rs. 1,300 and Rs. 2,000 from Sayad Mahomedmia Bavamia's, Nadiad Shivabhai's and the Bagad estates respectively, while ornaments worth Rs. 1,500 were purchased for the young Thakor of Shivrájpur.

From out of the balance of the Sánand and Koth estate Rs. 50,000 were invested in Government paper and Rs. 3,800 lent to other estates. The Desai as well as the Mota Mandir estates likewise invested Rs. 14,500 and Rs. 9,000 respectively in Port Trust bonds, while the former advanced Rs. 1,000 to its tenants. The Shah Alam estate gave a loan of Rs. 1,000 at 5 per cent. to one of the estate-holders' co-sharers in Vasna Fatehpur. The Manjipur estate and a Talukdar of Khorwad were advanced loans of Rs. 2,075 and Rs. 2,800 at 6½ per cent. from the balances of the Badshahi Divan and the Kharanti estates respectively.

Central Division.—The total expenditure of the estates (excluding one newly added in the small estates) was Rs. 2,27,360 as against Rs. 2,05,733 in the previous year, and includes, besides the ordinary expenses, the following items :—

Rs.	
15,400	Invested by estate No. 6.
31,194	Paid in liquidation of debts due by estates Nos. 2, 4, 7 and four of the small estates.
500	Paid for one small estate in Ahmednagar on account of thread ceremony of the minor.
1,500	Paid as subscription for the Akalkuva Dispensary by estate No. 3.
2,117	Expended towards the construction of a new school-house at Akalkuva and repairs to two old bungalows by estate No. 4.
17,641	Paid for marriage expenses (Rs. 9,641 for marriages of three daughters of the late Chieftain of Kathi in estate No. 4 and Rs. 8,000 for the wedding of the younger sister of Thorat minor, estate No. 7).
5,647	Paid for litigation expenses in the Privy Council to the ward in estate No. 5.

The closing balance at the credit of the estates was Rs. 2,79,865 in addition to Rs. 2,86,500 invested.

Southern Division.—The total expenditure declined from Rs. 1,54,134 to Rs. 1,38,016, for which again Belgaum alone is responsible, as the figures reported last year were increased abnormally by the inclusion of payment of arrears of land revenue due to Government. The excess in the case of Dhárwár is not real, as it includes the accounts of two estates which were newly added to the list this year.

Rs. 14,000 belonging to an estate in Dhárwár have been invested in the co-operative societies recommended by the Registrar. The investments during the year in Belgaum amounted to Rs. 1,05,400, thus bringing the total investments to Rs. 4,10,300. Of these Rs. 3,75,300 are in trust securities, Rs. 10,000 in deposits with co-operative societies, and the balance in loans to private persons.

IV.—COLLECTION OF ESTATES' DUES.

Northern Division.—The prosperity of the season contributed to the satisfactory collection of rents and allowed the recovery, along with the current demand, of the remaining half of the suspensions granted in 1911-12. Out of a total rental demand of Rs. 5,42,051, Rs. 4,12,771 were collected and Rs. 16,749 written off, leaving for collection Rs. 1,12,531 inclusive of Rs. 35,431 on account of authorised suspensions. The Sánand and Koth estate, though it sanctioned writes-off of Rs. 9,654, is responsible for the bulk of the unauthorised arrears which it has, however, reduced from Rs. 79,142 to Rs. 52,600. Collection of as much as Rs. 23,019 had to be suspended on account of the ravages of rats in

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the estate's villages in the Dholka taluka. The Talukdári Settlement Officer proposes to investigate the matter carefully with a view to wiping off all the arrears that are really irrecoverable. The Shah Alam estate after granting writes-off of Rs. 1,855 shows unauthorised arrears of Rs. 5,260: while the Broach Desai estate has reduced such arrears to Rs. 6,680.

Central Division.—The total rental demand of the estates amounted to Rs. 1,57,381, of which Rs. 1,49,051 were collected. As regards arrears of previous years, Rs. 5,123 were collected out of Rs. 17,840. Estate No. 1 shows a balance of Rs. 3,938; but Rs. 3,827 out of this are on account of rent and altered assessment on lands used for non-agricultural purposes and the right to impose this rent and assessment is in dispute since last year. Three suits have been filed in the Civil Court. One of these relating to altered assessment was disposed of in favour of the ward only recently. In the case of Raste estate (No. 6) the balance of arrears of previous years left to be recovered is only Rs. 2,128 out of Rs. 6,017—a very small sum indeed when compared with the amount of Rs. 37,694 shown in the report of 1910-11, in which year permanent superintendence of the estate was assumed. Again out of the total balance of Rs. 5,211, Rs. 3,264 are allowed to be suspended on account of unfavourable season in Sholapur and Belgaum Districts. The third estate that shows a considerable balance this year is that of Ghadge (No. 8); but the whole amount of Rs. 2,933 shown as arrears represent suspensions owing to failure of kharif crops in Mán taluka. The balances remaining to be recovered in the case of other estates are insignificant and call for no remarks. On the whole, the work of collection of the estates' dues has been satisfactory and creditable to those concerned, the favourable character of the season largely contributing to this result.

Southern Division.—In the case of the estates other than those newly taken over in Dhárwár, the dues have been almost wholly collected. So also in Bijapur the closing balance for collection is small.

In Belgaum the season was not a good one from the agricultural point of view, the deficiency and the early cessation of the rains having led to a contraction of the area under cotton and a poor outturn of other crops. As a partial set-off, prices ruled high and assisted tenants to meet their rents, so that the total realizations of the year were 94 per cent. of the current demand. Arrears of past years could not be substantially reduced and Rs. 8,300 of the current demand were suspended.

V.—GOVERNMENT REVENUE, CESSSES AND RATES.

Northern Division.—With the exception of a small sum of Rs. 531, which represents suspended arrears, the Government current dues and the remaining half of the suspensions granted to the estates during the last famine were paid in full. Of the outstanding balance as much as Rs. 441 belong to Shermia Bapumia's estate, but it is an interim suspension which will, it is expected, be converted shortly into a remission in return for a corresponding remission the estate has granted its tenants.

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

Southern Division.—The amounts payable to Government have been paid by all estates with the exception of Rs. 300 which were suspended in the case of Shindi Kurbet estate in Belgaum owing to failure of crops.

VI.—COST OF MANAGEMENT.

Northern Division.—The management costs of all the estates aggregated Rs. 32,442, that is, 6 per cent. of the gross realizations as against 5 in the preceding year. The incidence in the case of the Badashahi Diwan estate barely exceeded 10 per cent., but in this case in order to ensure efficient management a

senior and consequently well-remunerated taláti was engaged to look after the ward's villages near Ahmedabad City; while in the case of the small Naika estate it absorbed as much as 12 per cent. of the gross income, but that is the minimum limit within which efficient management can be ensured. As expected, last year the cost of management of the Shivrájpur estate went below the limit of 10 per cent. in consequence of the increase in the income from forests, mentioned in section II above.

Central Division.—In the case of three out of six small estates there was no expenditure under this head as the management was in the hands of Government officers. The total cost incurred in the management of the remaining estates amounted to Rs. 23,761, being about 8 per cent. of their income.

There was no change in the management of the estates Nos. 1, 5, 6, 7, 8 and two of the small estates. The only changes reported in the case of estates Nos. 3 and 4 consist, in the former of the appointment of two forest havildárs, one on Rs. 9 and the other on Rs. 10; in the latter of the appointment of an assistant teacher on Rs. 10 + Rs. 3 to the school at Akalkuwa. In the case of estate No. 2 a manager on Rs. 50 was substituted for two kárkuns on Rs. 20 each. For the management of one small estate newly added in West Khándosh an establishment consisting of one manager on Rs. 40 + Rs. 10, one kárkun on Rs. 12 and a peon on Rs. 8 was entertained in view of the probability that the income of the estate under improved management would soon exceed Rs. 10,000 a year. Details are not available as regards the other new estate added in Poona, the management of which could not be actually taken over during the year. It is a joint property and is not yet divided among three brothers including the ward. Some three retired Deputy Collectors have been appointed as arbitrators to divide the property. The Huzur Deputy Collector, Poona, has been appointed to represent the Court of Wards on behalf of the Government ward. Uptil now no action has been taken by the arbitrators. The Government ward, Mr. H. R. Natu, died on 8th September 1914.

Southern Division.—The incidence of cost was 5·7 per cent. as against 4·7 of the preceding year. The rise is, however, illusory, as no useful comparison can be made with the last year's incidence which was unusually low owing to the income being inflated by recovery of arrears. In the case of all estates the percentage was within the prescribed limit of 10 per cent.

VII.—ADVANCES GRANTED TO CULTIVATORS.

Northern Division.—This year again only the Broach Desai estate advanced Rs. 1,000 to its tenants.

Central Division.—No advances were granted to cultivators.

Southern Division.—In Bijápúr a free grant of tagái of Rs. 25 was made during the year.

VIII.—SPECIAL SCHEMES FOR MANAGEMENT.

Northern Division.—The development scheme to which reference was made last year for bringing under cultivation the large waste areas of good land in the Sánand and Koth estate in and round the village of Koth and for obtaining good potable water has been postponed pending the success of the deep-boring operations which will be commenced as soon as the necessary machinery is available. Expert advice has been obtained on the development of the Ahmedabad Kazi's house property in the city and a scheme will shortly be formulated. As a result of the survey made in 1912-13 for the purpose of dividing the shares of Government and the inámdár in the sharakati (co-shared) villages of Salia Khabda and Kotda the last village has been assigned to the inámdárs as an inám village and the former two have been declared to be Government. A few acres of land in Khabda have in addition been given to the inámdárs to make up their total share of inám. The survey rates will be due for levy in and from the current year. The Tálukdári Settlement Officer expects shortly to secure a *vatantar* sale of the inám village of Charal

by which the Hirápur estate will be completely extricated from debt. The Osara estate's condition continued far from satisfactory and a scheme for reduction of its liabilities by the sale of certain lands is under consideration.

The Jhánod estate was again leased to the minor's mother and a similar arrangement was adopted in the case of the Rojka estate.

Central Division.—A working plan has been prepared for the Raisingpur forests in estate No. 3 according to which the total area of 47,660 acres 8 guntbas has been divided into three circles. During the year, seven coupes were laid out by the surveyor. Out of the seven coupes laid out last year (1912-13), three were sold for Rs. 7,025. Arrangements are being made to prepare a working plan for Kathi forests in estate No. 4. No special scheme in any other estates was framed or undertaken.

Southern Division.—The Hudli and the Tulsingh estates, and also the Alakhnur estate in Belgaum call for the formulation of special schemes of management. In the case of the first two, no scheme can be devised unless litigation terminates. In the case of the last estate, an application made on behalf of the estate for the restoration of the watan property is still undecided by the District Deputy Collector. Enquiries are being made in the matter.

IX.—MAINTENANCE AND EDUCATION OF WARDS.

Northern Division.—No loans for maintenance were necessary.

There were eighteen wards of school-going age; fourteen of these were attending the local vernacular or English schools, three were residing in the King Edward Hostel at Dhandhuka; while the young Thakor of Shivrájpur was studying Anglo-vernacular standard III at the Tálukdári School at Godhra. The latter is reported to be making fair progress and to take interest in out-door games.

The Antroli ward is studying in the Sádra Scott College; while the Sánand Thakor is said to be making good progress at the Rájkumár College, which he joined last year only. The Desai of Broach was up at Oxford and keeping law terms. He has come of age and returned home with the intention of settling down and himself managing his estate. The minor of Jhánod and the minor Lalbava of the Surat Mota Mandir are receiving private tuition at home. The Lalbava's progress was on examination by the Deputy Educational Inspector, Surat, found to be better than that of an average high school fourth standard boy. Under the supervision of his superintendent and tutor, he is being initiated into the management of his estate. The minor Kazi of Surat receives his education in a municipal vernacular school. He is undersized and seems delicate; better arrangements are under contemplation. Malek Shermia Kasbati of Dholka, who received private tuition during the earlier part of the year, is being given an insight into the management of affairs of his estate.

Central Division.—In the case of estates Nos. 2 to 6, 8 and three small ones, there is no change of importance in the allowances fixed. In the case of estate No. 1, the allowances paid to two mothers of the ward were raised from Rs. 25 to Rs. 50. With regard to estate No. 7, the monthly allowances of Rs. 100 for the maintenance of the ward, his mother and three sisters were continued during the year. The ward's education in the year under report cost Rs. 930. The widow of an uncle of the ward was paid Rs. 50 a year. In addition to these charges, Rs. 1,126 were paid to meet extra expenditure incurred by the ward and his mother on account of purchase of saddle, clothing, maintenance of a tonga, pocket money and pay of private servants. In view of the heavy debt of Rs. 40,551, inclusive of interest, the estate has still to pay, the expenditure for the maintenance and education of the ward and his family seems excessive and steps will be taken to see if it can be curtailed.

In the case of the small estate newly added in West Khándesh, a monthly allowance of Rs. 150 has been sanctioned for the maintenance of the minor

ward, aged 16, his four sisters and step-mother. Of the Kulkarni wards, a small estate taken up last year in Násik, three are Government servants and their aggregate salary comes to Rs. 1,440 a year, which is allowed to be retained by them for the maintenance of their family and other charges. Nothing is to be paid to Shri Bala Maharaj (No. 5) for his maintenance.

There are eight Government wards of school-going age of whom two only—Raste (No. 6) and Thorat (No. 7)—are in Mr. Candy's school for sons of Sardars at Kolhápur. The rest are attending vernacular schools. They are all doing well with the exception of the Raste minor (No. 6) whose progress is but fair.

The arrangement for the education of the female ward (No. 2) at Jalgaon could not be carried out and the proposal had ultimately to be dropped.

Southern Division.—The Collector of Belgaum reports that the reasonable demands of all the wards and their relations continue to be satisfied.

In Dhárwár, the Bhadrapur ward is paid Rs. 125 per month for maintenance, and the Belgali ward Rs. 60. The Adur ward lives with his uncle who defrays his expenses. The allowances in the case of the other two wards have not yet been fixed.

As regards education, in Belgaum only six wards are of school-going age, and the arrangements made in the preceding year for their education still continue. The reports of their general progress have been satisfactory, but two wards show a disinclination to study.

In Dhárwár, one ward is not of school-going age. Another is an adult who has until recently attended the Hubli School. All other wards, except the Sortur ward, have been attending the vernacular school and are reported to be studying well. No arrangements have yet been made about the Sortur ward as his estate was taken over at the close of the year.

X.—REPAYMENT OF DEBTS AND EXISTING LIABILITIES.

Northern Division.—The debts with which the estates were encumbered when they were taken over for management amounted to Rs. 9,87,804. This had been reduced by the commencement of the year to Rs. 6,30,900. Fresh debts amounting to Rs. 12,890 were incurred on account of running interest and for repaying old debts to the extent of Rs. 9,776. Time-barred claims for Rs. 634 only were written off and Rs. 7,019 were remitted by creditors; while encumbrances amounting to Rs. 81,901 were cleared either out of current income or by the sale of estate property, thus reducing the amount of the total liabilities to Rs. 5,44,460 at the close of the year. Of this the Zinzber and the Hirapur estates were responsible for as much as Rs. 2,15,719 and Rs. 1,30,197 respectively; the former is yet to be subjected to debt settlement, whereas the latter is under course of settlement for a proportionately small amount. Proceedings in the cases of Jhánod, Parabdi and Mahij, against which are standing claims for Rs. 63,478, are nearly finished.

Of the small estates thirteen are fully solvent, the only addition during the year being Vasna Kelia. Of the large estates, the Sánand and Koth and the Shah Alam estates have joined the ranks of the two other solvent estates of Rozka and the Broach Desai. The first paid Government dues of Rs. 25,147 on account of tagái loans and suspended arrears of jama, and also two debts of Rs. 12,000 odd together with running interest. Similarly the Shah Alam estate paid off Rs. 3,104 on account of suspended arrears of jama. The estates of Shermia Bapumia, Sayad Mahomedmia Bavamia and Mota Mandir possess balances larger than their liabilities. The civil suit filed in the Baroda Court in respect of the debt due by the Mota Mandir estate has not as yet been decided, while Rs. 27,815 of the balance of the Sayad Bavamia's estate have been locked up in the Ahmedabad District Court in connection with his sister's claim against him. The balance of the Ahmedabad Kazi estate could not be utilized towards repaying his debts in part as it is being held over for the development scheme of the house property.

Central Division.—Estates Nos. 3, 4, 6 and 8 are entirely free from debt.

Liabilities against the new small estate in Poona added during the year are not yet known.

The total balance of debts due by the remaining estates at the beginning of the year was Rs. 4,17,739. Fresh loans were incurred to the extent of Rs. 17,800. Claims amounting to Rs. 33,153 were cleared during the year, leaving a balance of Rs. 4,02,386 at its close.

The estate of Dharangaon Pande was completely freed from debt at the close of the year. No steps could be taken to liquidate a portion of the heavy debts against the estate of Shri Bala Maharaj (No. 5) owing to the attachment of the balance in the treasury by the Civil Court. Litigation about the validity of the adoption of Shri Bala Maharaj is still going on in the Privy Council at a heavy cost and Rs. 5,647 were spent this year on this account. With regard to the debt still payable by estate No. 1 nothing could be paid as the creditor is dead and the question about the probate of administration applied for by the trustees is still pending before the Civil Court. As expected last year, the two claims—one of Hinge for Rs. 18,600 and the other of the Municipality of Násik for Rs. 8,000—against one of the small estates in Násik had to be admitted this year. A fresh loan of Rs. 17,800 was therefore raised locally. The claim of Mr. Hinge was satisfied and Rs. 4,000 out of Rs. 10,000 received as a loan from Raisingpur estate (No. 3) was repaid with interest. Of the claims against Thorat estate (No. 7) two are disputed and are under inquiry in the Civil Court. Claims against one small estate in Násik taken up last year and that newly added this year in West Khándesh are also heavy and proposals for the liquidation of debts against the former by selling some of the lands and by raising a fresh loan locally are under consideration.

Southern Division.—In Dhárwár, the Belgali estate is indebted to the extent of Rs. 12,000, which will be repaid in annual instalments of Rs. 800. The liabilities of the Sortur estate are not yet exactly known, but are estimated at Rs. 6,000. This amount can be paid within a few years without much difficulty as the income is large.

In the case of the Tignibidri estate in Bijápur the debt that still remains to be paid is Rs. 20,400.

In Belgaum satisfactory progress was made in liquidating debt during the year under report. The amount paid off out of current income exceeded Rs. 27,000; the additions to indebtedness were trifling and it was not found necessary to sell any property in order to meet obligations. The debts due at the time of assumption of management have been reduced by more than one-half, and an examination of the debt accounts shows that all estates are in a hopeful condition except P. S. Tulsingh's estate, where the prospects are still doubtful.

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. 3,345 against the Manjipura estate was settled for Rs. 2,500.

XII.—GENERAL REMARKS.

Northern Division.—The season was on the whole satisfactory and signs were not wanting of a distinct recovery from the ill-effects of the last scarcity. The estates, along with the current demand, could pay the remaining half of the suspended arrears of jama as well as recover the last instalment of their suspended rent; they made satisfactory progress in the matter of repayment of debt.

One event which needs mention is the birth of a son and heir to the Lalbava of the Surat Mota Mandir.

Central Division.—The administration of the Act during the year was satisfactory and beneficial to the estates concerned.

Southern Division.—The Court of Wards in Belgaum appeared as plaintiff or defendant in 82 civil suits. Of these ten were decided in its favour, three against it, and eight were compromised, while 61 remained pending when the year closed. It was also involved in seven appeals.

As regards the Sirsingi estate, about which reference was made in last year's report, an application has been presented by the Desaini of Sirsangi to the High Court for grant of leave to appeal to His Majesty's Privy Council, and is still undecided.

The Collector of Belgaum writes as under:—

"The total number of estates under management stood at the close of the year at 18 with a rental demand exceeding Rs. 2,12,000, and it is only necessary to look back as short a distance as six years, when the corresponding figures were 7 and Rs. 92,000 respectively, to realise with what rapidity the Court's responsibilities are increasing. The operations of the Court of Wards now extend very nearly over the entire district, while there is every indication that the general public appreciate its efforts and trust its methods. The history of the estates brought under management at the request of the proprietors reveal in most cases an implicit faith in the power of the Court to restore order out of chaos, and in more than one case heroic measures have had to be adopted to save old estates which but for the credit of the Court of Wards would have been irretrievably ruined."

The accounts of the Court of Wards of Belgaum were inspected this year by the Commissioner, Southern Division. No material irregularities were discovered and there have been no cases of embezzlement as in the previous year. It is a matter of great difficulty to secure adequate supervision and control where the opportunities for fraud are so numerous. Instructions have been issued to enforce certain additional safeguards, and the need for strengthening the superior establishment is recognised. In spite of these difficulties, the popularity of the Court of Wards is undoubted, and the administration has clearly gained the confidence of the public.

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 ...	Eanand and Koth ...	99,551	60,514	39,037	1,76,016	1,50,433
2	Do. ...	Shah Alam ...	5,950	4,378	1,572	19,144	14,595
3	Do. ...	Ahmedabad Kazi ...	2,698	2,507	191	8,280	11,055
4	Do. ...	Sayad Mahmadiya Bavamiya.	1,225	1,222	3	3,389	4,278
5	Do. ...	Rozka ...	2,822	2,316	506	5,071	11,044
6	Do. ...	Shermian Bapumian ...	51,018	29,973	21,045	51,670	38,645
7	Broach ...	Desai ...	3,302	2,942	360	19,119	20,010
8	Surat ...	Mota Mandir ...	192	192	.....	854	1,719
9	Do. ...	Surat Bakshi ...	Statistics not available.				
10-22	Ahmedabad ...	Total of small estates (does not included statistics for five estates).	46,974	32,704	14,270	56,438	79,333
23-32	Kaira ...						
33-36	Panch Mahals ...						
37	Broach ...						
33-44	Surat ...						
Total, Northern Division.			2,18,732	1,36,748	76,984	3,39,981	3,31,172
CENTRAL DIVISION.							
1	East Khândesh .	Bhusaval Inâmdâr ...	4,383	3,847	536	8,054	10,775
2	Do. ...	Dharangaon Pande ...	1,070	1,070	.....	1,557	16,646
3	West Khândeah .	Raisingpur ...	1,28,000	5,248	1,22,752	4,010	4,010
4	Do. ...	Kathi ...	3,20,000	11,000	3,09,991	7,512	7,512
5	Poona ...	Shri Bala Maharaj ...	9,006	7,411	1,595	13,103	21,490

I.

management in the Northern, Central and Southern Divisions during the year 1913-14.

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.		
2,03,175	*1,98,492	59,624	1,50,117	.....	16,040	7.9	* Includes Rs. 53,800 on account of investments made and included in column 11.
25,212	*17,730	1,000	14,423	.....	1,793	7.1	* Includes Rs. 1,000 on account of investments made and shown in column 11.
13,437	13,432	.....	11,231	14,987	1,129	8.4	
12,567	17,314	27,815	4,679	3,530	474	3.7	
11,128	†12,520	6,982	9,652	.....	507	4.5	† Includes Rs. 6,000 on account of investments made and included in column 11.
56,998	54,758	6,097	8,700	8,623	4,115	7.2	
31,432	‡47,366	59,131	12,224	.....	1,140	3.6	‡ Includes Rs. 15,500 on account of investments made and included in column 11.
63,279	46,339	9,000	§19,902	11,837	810	1.3	§ Previous year's figure was incorrect.
1,21,100	|| 1,00,976	47,474	69,863	5,05,433	6,434	5.3	|| Includes Rs. 5,575 on account of investments made and included in column 11.
5,38,328	¶ 5,08,977	2,17,103	3,00,851	5,44,460	32,442	6	¶ Includes Rs. 81,876 on account of investments made and included in column 11.
9,982	12,190	.....	2,0325	22,500	221	2.2	
40,488	15,541	20,000	41,751	.....	1,424	3.5	Columns 4 and 7. Some land held in usufructuary mortgage was omitted from the total area reported last year. The figure now given show all the land within its assessment held by the ward.
30,280	12,031	66,000	57,079	.....	3,501	11.5	
60,707	31,853	25,000	78,356	.....	5,539	9.1	
23,801	15,652	55,100	**19,643	2,46,405	1,957	8.2	** Of this Rs. 819 have been wrongly credited to Government in Belgaum. Steps are in progress to get it refunded.

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.
6	Poona	... Raste ...	49,088	47,770	1,318	35,323	55,678
7	Sátara	.. Thorat ...	15,175	5,022	153	15,774	15,297
8	Do.	... Ghadge ...	11,398 Bighás 5,194	11,386 Bighás 5,194	12 Bighás	11,839	12,425
9-14	Total of small estates		7,160 Bighás 54	7,040 Bighás	120 Bighás 54	14,051	13,548
Total, Central Division.			5,35,280 Bighás 5,248	99,803 Bighás 5,194	4,35,477 Bighás 54	1,11,523	1,57,381
SOUTHERN DIVISION.							
1	Belgaum	... Kowjalgi ...	42,953	38,103	4,850	24,067	39,473
2	Do.	... Nipani ...	4,871	4,621	250	6,612	26,812
3	Do.	... Kokatnur ...	5,630	5,630	... ..	3,096	10,257
4	Do.	... Sirsangi ...	30,612	24,977	6,235	41,993	47,523
5	Do.	... Kowad ...	4,963	2,874	2,089	4,091	11,596
6	Do.	... Shindi Kurbet ...	45,118	43,980	1,138	30,393	35,257
7	Do.	... Yadihalli ...	2,599	2,599	.....	4,129	11,038
8	Do.	... Yargatti ...	17,493	17,120	373	8,828	17,497
	Belgaum	... } Total of small estates	14,690	13,582	1,108	12,788	39,504
	Bijápur	... }					
	Dhárwár	... }					
Total, Southern Division.			1,68,929	1,52,886	16,043	1,35,937	2,38,957
Grand Total			9,17,941	8,89,437	5,28,504	5,87,441	7,27,510

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.		
68,750	* 74,210	1,20,400	† 29,515	.....	7,975	11·0	* Includes an amount of Rs. 15,100 invested this year out of surplus balance.
16,804	20,802	.....	7,099	4,561	1,043	6·2	† The cash balance of Rs. 50,723 given at the end of last year was afterwards found to be incorrect. The correct balance was Rs. 50,375.
20,045	10,433	.....	20,402	.....	1,737	2·5	‡ Increase due to the restoration to the estate of several lands in the possession of sub-inámdár and servants of the estate.
§ 37,320	34,598	.....	7,690	92,920	364	...	§ Includes loan of Rs. 17,800 raised locally by one of the small estates in Nasik with Government sanction.
3,08,177	2,27,360	2,86,500	2,79,865	3,66,386	23,761	7·7	
44,492	24,228	16,702	12,742	.....	2,313	5·2	
31,461	9,720	11,202	11,816	1,56,632	1,465	4·6	
8,501	5,473	.....	945	24,289	609	7·1	
54,342	19,474	43,650	13,405	5,126	3,938	7·2	
17,794	12,378	9,852	5,176	.....	1,153	6·4	Increase in area and assessment due to purchase of new lands.
36,233	27,796	.....	9,680	48,856	2,343	6·4	Decrease in assessment due to reduction of assessment on patasthal lands in Gokak.
12,252	7,084	5,820	3,051	.....	807	6·6	Increase in assessment due to revision survey in area due to inclusion of pát kharat.
18,777	7,342	9,700	5,924	.....	1,344	7·1	
51,994	24,523	22,474	35,984	1,14,453	1,901	3·6	
2,75,846	1,38,016	1,19,400	98,723	3,49,356	15,873	5·7	
11,22,351	8,74,353	6,23,003	6,79,439	12,96,202	72,076	6	

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.
	NORTHERN DIVISION.						
1	Abmedabad	... Sánand and Koth ...	1,50,433	1,84,719*	2,85,152	1,43,404	56,406
2	Do.	... Shah Alam ...	14,595	14,087	28,682	14,217	7,350
3	Do.	... Ahmedabad Kazi ...	11,055	2,991	14,046	10,791	2,633
4	Do.	... Sayad Mahmadiya Bava-miya.	4,278	111	4,389	4,227	100
5	Do.	... Rozka ...	11,044	50	11,094	11,044	25
6	Do.	... Shermian Bapumia ...	38,645	12,684	51,329	37,479	10,886
7	Broach	... Desai ...	20,010	17,759	37,769	18,545	3,934
8	Surat	... Mota Mandir ...	1,719	.....	1,719	1,719	.....
9	Do.	... Surat Bukshi ...					Statistics not
10-22	Ahmedabad	} Total of small estates† (does not include statistics for five estates)	79,893	28,478	1,07,871	76,370	13,641
23-32	Kaira						
33-36	Panch Maháls						
37	Broach						
38-44	Surat						
		Total, Northern Division	3,31,172	2,10,879	5,42,051	3,17,796	94,975
	CENTRAL DIVISION.						
1	East Khándesh	... Bhusával Inámdár ...	10,775	3,154	13,929	9,590	392
2	Do.	... Dharangaon Fande ...	16,646	434	17,080	16,271	122
3	West Khándesh	... Raisingpur ...	4,010	.....	4,010	3,975	.....
4	Do.	... Kathi ...	7,512	207	7,719	7,273	7
5	Poona	... Shri Bala Maháráj ...	21,490	182	21,672	21,219	12
6	Do.	... Raste ...	55,678	11,783	67,461	52,595	2,808
7	Sátára	... Thorat ...	15,297	.....	15,297	15,297	.....
8	Do.	.. Ghadge	12,425	251	12,676	9,550**	40
9-14	Do.	... Total of small estates ...	13,548	1,829	15,377	13,281	1,742
		Total, Central Division	1,57,381	17,840	1,75,221	1,49,051	5,123

II.
management in the Northern Division during the year 1913-14.

Total.	Amount written off.	Balance.			Details of balances.	Remarks.
		Converted into bonds or decrees.	Others.	Total.		
9	10	11	12	13	14	15
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1,99,810	9,654	.....	76,688	75,688	Old ... 70,097† Current ... 5,591	* The previous year's figure was incorrect. † Includes Rs. 23,019 on account of suspended arrears.
21,567	1,855	.....	5,260	5,260	Old ... 5,090 Current ... 170	
13,424	156	.....	466	466	Old ... 330 Current ... 136	
4,327	62	.....	.....	.....	.....
11,069	.....	.....	25	25	Old ... 36	
48,865	925	.....	2,039	2,039	Old ... 1,698‡ Current ... 341	‡ Includes Rs. 200 on account of suspended arrears.
22,479	138	4,934	10,218	15,152	Old ... 13,687§ Current ... 1,465	§ Includes Rs. 7,007 on account of suspended arrears.
1,719 available.	.....	.....	.....	.....	.....
90,011	3,959	21	13,860	13,901	Old ... 12,311|| Current ... 1,590	|| Includes Rs. 5,255 on account of suspended arrears.
4,12,771	16,749	4,955	1,07,576	1,12,531	Old ... 1,03,238¶ Current ... 9,293	¶ Includes Rs. 35,431 on account of suspended arrears.
9,982	9	.....	3,938	3,938	Current ... 1,185 Previous .. 2,753 3,938	
16,393	.....	.....	687	687	Current ... 375 Previous ... 312 687	
3,975	.....	.....	35	35	Current ... 35 Previous	
7,280	.....	.....	439	439	Current ... 35 Previous ... 239 200 439	
21,231	.....	.....	441	441	Current ... 271 Previous ... 170 441	
55,403	4,962	1,885	5,211	7,096	Current ... 3,083 Previous ... 2,123 5,211	
15,297	.....	.....	.....	.....	Current Previous	
9,590	200	.....	2,933	2,933	Current ... 2,722 Previous ... 211 2,933	** Includes Rs. 47 on account of over collection.
15,023	.....	.....	354	354	Current ... 267 Previous ... 87 354	
1,54,174	5,171	1,885	14,038	15,923	Current ... 8,177 Previous ... 5,861 14,038	

STATEMENT

Serial No.	Name of District.	Name of Estate.	Demands.			Collection.	
			Current.	Arrears.	Total.	On account of current year.	On account of arrears.
1	2	3	4	5	6	7	8
	SOUTHERN DIVISION.		Rs.	Rs.	Rs.	Rs.	Rs.
1	Belgaum	... Kaujalgi	39,473	711	40,184	36,810	269
2	Do.	... Nipáni	26,812	*3,195	30,007	25,913	594
3	Do.	... Kokatnur	10,257	.....	10,257	8,263	.....
4	Do.	... Sirsangi	47,523	2,851	50,374	44,714	232
5	Do.	... Kowad	11,596	2,582	14,178	11,271	1,040
6	Do.	... Shindi Kurbet	35,257	9,477	44,734	33,773	833
7	Do.	... Yadihalli	11,038	1,011	12,049	10,864	150
8	Do.	... Yargatti	17,497	694	18,191	16,727	252
9	Belgaum, Dhárwár.	Bijápur, Total of small estates	39,504	4,435	43,939	37,893	2,630
		Total, Southern Division	2,38,957	24,956	2,63,913	2,26,228	5,640
		Grand Total	7,29,510	2,53,675	9,81,185	6,93,075	1,05,638

II—continued.

Total.	Amount written off.	Balance.			Details of balances.	Remarks.
		Converted into bonds or decrees.	Others.	Total.		
9	10	11	12	13	14	15
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
37,079	120	Nil.	2,985	2,985	Current ... 2,543 Previous ... 442 Rs. 1,549 have been suspended out of current balance on account of bad season.	
26,447	78	.....	3,482	3,482	Current ... 809 Previous ... 2,583	* Last year's figures were erroneously shown as Rs. 8,233.
8,263	.....	.....	1,994	1,994	Current; out of this, Rs. 1,543 have been suspended.	
44,946	.....	.....	5,428	5,428	Current ... 2,809 Previous ... 2,619 Out of current balance Rs. 2,046 have been suspended.	
12,311	.....	.....	1,867	1,867	Current ... 325 Previous ... 1,542	
†34,158	1,025	.....	9,556	9,556	Current ... 1,446 Previous ... 8,110 Rs. 1,331 have been suspended from current balance on account of bad season.	† Includes an over collection of Rs. 8.
11,014	.....	481	554	1,035	Current ... 174 Previous ... 861	
‡16,979	266	.....	949	949	Current ... 752 Previous ... 197 Rs. 563 have been suspended out of current balance.	‡ Column 8 includes an over collection of Rs. 3.
§40,573	387	.....	2,985	2,985	Current ... 901 Previous ... 1,324	§ Includes an over collection of Rs. 6.
2,31,768	1,876	481	29,800	30,281		
7,98,718	23,796	7,321	1,51,414	1,58,735		

STATEMENT III.

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

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	Saund and Koth	Rs. 1,10,084	Rs. 37,431	Rs. 250	...	...	...	Rs. 5,231	Rs. 32,600	...	1913	
2	Do.	Shah Alam	12,336	8,104	...	...	...	...	...	8,104	...	1914	
3	Do.	Ahmedabad Kazi	*20,587	*21,684	437	...	...	...	...	7,934	14,987	1920	* Includes Rs. 1 account of ch. registered.
4	Do.	Sayad Mahomedian Bawamian.	10,653	10,051	...	...	...	...	...	0,523	8,530	1913	
5	Do.	Rozka	101	...	...	...	...	...	...	...	...	...
	Do.	Shermian Bawamian	20,497	20,497	68	...	...	...	...	12,563	8,023	1916	† Includes Rs. 41 count of suspense of jama.
7	Broach	Desai	7,716	...	...	...	...	...	...	...	...	...
8	Surat	Mota Mandir	91,568	11,637	...	...	...	...	...	...	11,937	1939	
9	Do.	Surat Bakshi	Statistics	not available.	...	...	...	...	...	...	...	...
10-22	Ahmedabad	Total of small estates (does not include statistics for four estates.)	6,92,028	5,26,044	11,461	9,776	2,964	634	1,768	18,861	5,05,453	...	† Includes Rs. 9 count of suspense of jama.
23-32	Kaira											...	
33-36	Panch Mahals											...	
37	Broach											...	
38-44	Surat	...	...	...	...	...	...	...	...	...	...	...	† Includes of Rs. 51 count of suspense of jama.
Total, Northern Division			9,77,804	6,30,930	12,890	9,776	2,964	634	7,019	78,937	5,44,409	...	† Includes of Rs. 51 count of suspense of jama.
CENTRAL DIVISION.													
1	East Kháadesh	Bhuseval Inamdar	60,531	22,500	...	...	...	...	...	...	22,500	1910	
2	Do.	Dharangaon Pande	20,815	1,471	...	...	...	Rs. 62	Rs. 117	1,292	...	...
3	West Kháadesh	Raisingpur	...	...	...	...	...	...	...	...	...	...
4	Do.	Kathi	19,539	500	...	...	...	...	...	800	...	...
5	Poona	Shri Bala Maharaj	2,00,000 approx- mate.	2,41,405	...	...	...	...	...	...	2,43,405	...	Probable date cannot be ascertained as the investigation into claims is not complete. Appeals regarding some of the claims are pending in the High Court.
6	Do.	Raste	...	...	...	...	...	...	...	...	...	...	There are no debts to the estate.
7	Sátára	Thorat	92,523	43,821	...	...	...	...	...	8,200	40,561	1919	
8	Do.	Ghadge	60,314	...	...	...	...	...	...	...	...	...
9 to 14		Total for small estates.	1,45,031	1,03,042	17,800	17,800	468	1,591	194	7,574	92,920	...	
Total, Central Division.			6,81,642	4,17,739	17,800	17,800	468	1,656	839	12,926	4,02,866	...	
SOUTHERN DIVISION.													
	Belgaum	Kowjalgi	38,481	...	...	...	...	...	...	...	...	...
		Nipani	2,21,812	1,76,801	...	...	...	...	...	8,140	1,66,633	...	
		Kokatpur	55,357	30,000	2,000	2,000	...	...	...	3,300	24,259	...	
		Siraangi	71,951	...	...	...	...	...	...	...	5,123	...	
		Kowad	2,748	...	...	...	...	...	...	...	...	...
		Sindi Kurbet	1,28,407	5,311	...	...	...	...	Rs. 74	12,819	48,858	...	
		Yadihalli	...	...	...	...	...	...	...	...	...	...
		Yargatti	2,014	...	...	...	...	Rs. 2,014	...	...	...	...
	Bijapur, Belgaum, Lhárwár.	Total of small estates.	1,50,653	48,123	300	300	...	187	830	5,504	1,14,55	...	
Total, Southern Division.			6,74,424	2,59,284	2,300	2,300	...	2,201	410	20,769	8,40,357	...	
Grand Total			23,42,870	13,07,023	32,900	29,876	3,432	4,491	7,732	1,21,632	12,96,203	...	

SIND.

No. A. 495 OF 1914.

From

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

To

THE COMMISSIONER IN SIND.

Sind Court of Wards Office :
Camp Hyderabad, 12th October 1914.

Sir,

I have the honour to submit the annual report on the management of estates by the Court of Wards in Sind for the year ending July 31st, 1914.

2. The following officers were in charge of the Department :—

Mr. Hamid A. Ali ... 1st August to 10th February 1914.
Mr. A. M. Macmillan ... 11th February 1914 to 14th May 1914.
Mr. Hiranand Tahilram ... 15th May 1914 to 31st July 1914.

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

Number of management.	estates under			
	At beginning of year	...	...	117
	Estates taken up	...	...	26
	Estates re'inquished	...	...	5
	At end of year	...	...	138

Of the new estates, three were taken up under certificates from District Courts, twenty-two on direct application to the Commissioner or Court of Wards, and one was transferred under section 6 of the Court of Wards Act.

Of the estates released, three were discharged on their owners' attaining majority, one on the death of the ward, and in the case of one the order of assumption of superintendence was cancelled.

The figures with regard to applications for the year were :—

Under enquiry at beginning of year	...	...	56
New applications	...	...	69
		Total	125
Admitted	...	...	22
Rejected	...	...	60
Reported to the Commissioner for orders	...	...	7
Under inquiry	...	...	35
		Total	125

4. The income of the year excluding sale-proceeds of investments (Rs. 31,332) amounted to Rs. 3,93,432 the details being as under :—

			Rs.
Rents and produce of land	...	...	3,01,130
Interest on investments	...	...	17,816
Miscellaneous	...	...	66,159
Refund of takavi	...	...	3,267
Loans raised (Private)	...	...	7,350
(Takavi)	...	...	410
		Total	3,96,432

The income from rents and produce shows an increase of Rs. 80,426. This is accounted for partly by the increase in the number of estates and partly by the fact that crops were very much better this year.

The increase of Rs. 3,980 under interest is due to increase in balances from the year's profits and the addition of the balances of new estates (Rs. 47,942) in all.

The increase of Rs. 21,831 in miscellaneous receipts is accounted for principally by the inclusion of the cash balances of new estates.

5. The net expenditure, excluding loans advanced for cultivation and investments, amounted to Rs. 2,81,600 as against Rs. 2,17,668 in 1912-13. The increase is chiefly due to expenditure on the new estates.

6. With regard to collections of rent there is an improvement over last year.

Collection of estates dues.

The figures are :—

			Rs.	Rs.
Demand—Current	...	...	2,96,201	
Arrears	...	...	67,789	
		Total		3,63,990
Collections—Current	...	...	2,79,527	
Arrears	...	...	21,603	
		Total		3,01,130
Postponed Arrears—Previous	...	...	34,875	
Current	...	...	4,142	
		Total		39,017
Due from Court of Wards and Incumbered				
Estates	...	...	6,170	
Subject of civil suit	...	...	1,380	
Under process of recovery	...	...	16,293	
		Total		62,860

Of the last mentioned amount about Rs. 4,000 have been recovered since the close of the year. In one case a defaulter has been confined in the Civil Jail.

The collections up to the close of the year are about 93 per cent. of amounts due, up to date about 94 per cent., if amounts due from estates under management are excluded, about 96 per cent.

Old debts, chiefly petty account debts, amounting to Rs. 6,017 have been recovered.

7. The arrears due to Government at the close of the last year amounted to Rs. 6,602, but further intimations of arrears amounting to Rs. 5,310 were received later from Mukhtiarkars. The total of Rs. 11,912 is accounted for as follows :—

Government revenue cesses and rates.

			Rs.
Remitted	...	...	1,429
Due in future years	...	...	1,394
Balance due in 1912-13	...	...	9,089
Current dues, 1913-14	...	...	1,23,868
		Total	1,32,957
Payments	...	...	1,29,968
Balance	...	...	2,989

This is made up of :—

Rs.
118 paid in 1914-15.
973 fallow assessment which the Collectors have been asked to remit.
213 under correspondence.
1,685 recoverable from a defaulting lessee now in the Civil Jail.

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

8. The cost of management for 1912-13 which was recovered in the current year was Rs. 18,699 or 7.5 per cent. on the gross income as against 9.7 per cent. in the previous year. This difference is due partly to increase in income without increase in staff, and partly to a decrease in the proportional cost charged to the Department.

For 1913-14 the percentage will be still lower.

9. As most of the estates are leased this is an unimportant item. The figures are—

Advances granted to cultivators.				Rs.
Balance outstanding	...	...	...	4,788
Advances	...	...	...	2,599
Recoveries—regular	...	...	...	3,267
on discharge	...	...	...	250
Balance	...	...	...	3,870

10. Rupees 53,176 were spent on maintenance and education, the details being as under :—

Maintenance and education of minors.				Rs.
Cash for maintenance	...	...	...	48,231
Produce adjusted	...	...	...	4,981
Education charges	...	...	...	1,964

Of 149 male wards :—

- 33 are under school age.
- 21 over school age.
- 1 is in Government service.
- 2 are dumb.
- 92 are receiving education either in schools or privately.

11. Statement III shows the progress in the repayment of debts and existing liabilities. The following is an abstract :—

				Rs.
Balance at beginning of year	...	...	...	97,730
				Rs.
Claims (filed)	...	...	...	40,404
Loans raised	...	...	...	7,350
Interest accrued	...	...	...	3,934
				51,688
Total	...	...	...	1,49,418
Disposed of	...	...	...	38,937
Balance	...	...	...	1,10,481

The actual payments to creditors from current income amounted to Rs. 20,034 as against Rs. 2,607 last year.

The following are the figures with regard to claims* :—

				Rs.
Pending at beginning of year ...	..	27	claims for	16,749
Filed ...	...	62	„ „	40,212
		—		—
		89		56,991
Decided ...	...	41	„ „	28,928
		—		—
Balance ...	...	48		28,063
		—		—

Of the balance about 25 have been received since the end of last touring season. The remainder consists partly of claims inquiry into which remains incomplete, partly of claims for districts in the neighbourhood of which the Manager has not toured since they were received. It is questionable whether it is very important that these claims should be heard locally.

In any case the balance of advantage appears rather to be in favour of a speedy settlement of claims at head-quarters.

Attention will be directed to this in the current year.

General.

12. The invested balance at the close of the year amounted to Rs. 4,52,740 as against Rs. 3,95,567 last year.

The investments were as under :—

		Rs.
Government Promissory Notes ...	...	2,62,600
Debentures of Karáchi Port Trust, Karáchi Municipality, Bombay Port Trust, Bombay Municipality, and Bombay Improvement Trust ...	...	63,500
Fixed deposits with banks ...	...	63,744
Savings bank deposits with Post Offices ...	...	7,296
Loans to incumbered estates ...	...	30,700
Loans to Court of Wards estates ...	...	24,100
Loans to Co-operative Societies ...	...	800
		—
		4,52,740

The fixed deposits with banks have since been withdrawn and will be reinvested. The uninvested balance amounts to Rs. 1,23,028. The question of reducing uninvested balance to the minimum required for current expenses is being gone into. So far I am unable to say how far this minimum has been ordinarily exceeded during the year.

The system of recording and filing continues to work well, but I find that in details it is susceptible of very considerable improvement.

The office of the Manager is now accommodated in another makeshift building, a private bungalow situated near the kacheri.

The work of the members of the Court of Wards branch of the office continues to be very satisfactory.

I have found that of Mr. Jethmal Chandumal, the Head Munshi, to be specially good.

* The figure given in last year's report was Rs. 16,587 and Rs. 162 were subsequently ascertained from those claims.

The Assistant Manager, Mr. Hiranand Tahilram, and the Deputy Managers, Messrs. Rupchand Teumal and Tahilram Khiomal, have continued to show ability and keenness in the discharge of their duties.

Mr. Hiranand's ability and long experience of the work of the Department have made his services specially valuable.

He acted as Manager and Superintendent, Court of Wards, during my absence on privilege leave.

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 1913-14.

Serial No.	Name of Province.	Name of Estate.	Total area of Estate.	Cultivated area.	Uncultivated area.	Total assessment.	Total land-revenue demand, including cesses.	Total gross income recovered.	Total gross expenditure.	Balance.		Total liabilities.	Cost of management.	Percentage of gross income.
										Invested.	Un-invested.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
			Acres.	Acres.	Acres.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	Sind	Mirza Ali Akbar	2,170	1,109	1,061	3,429	10,147	11,097	10,987	200	1,466	12,036	616	...
2	Do.	Nihal Khan	3,028	1,942	1,086	5,368	11,068	11,577	13,785	12,659	3,604	...	706	...
3	Do.	Ghulam Kadir	2,544	1,096	1,448	3,820	11,456	14,539	8,690	12,450	11,510	...	631	...
4	Do.	Wahid Bux	*21,802	12,134	9,468	36,489	73,353	1,02,506	94,244	1,69,565	25,584	...	3,994	...
5	Do.	Ghulam Sarwar	1,000	689	131	3,228	11,804	58,973	58,667	47,942	7,820	...	639	...
6	Do.	Imamali Shah	1,666	735	931	4,550	11,419	10,240	8,737	...	1,503	...	...	...
	Do.	Total of small estates.	52,435	25,172	27,263	66,984	1,66,864	2,39,641	2,23,936	2,09,933	71,321	93,445	12,003	...
		Grand Total for the Province.	84,445	43,057	41,338	1,23,868	2,96,201	4,49,463	4,10,046	4,52,740	1,23,028	1,10,481	18,693	76

* The difference in area between the last year and current year is due to the acquirement of new area.
† No cost of management was assessed as the estate came under management late in the year.

STATEMENT II.

Statement showing the efficiency of rent collection in estates under Government management for the year 1913-14.

Serial No.	Name of Province.	Name of Estates.	Demands.			Collections.			Amount written off.	Balance.			Details of Balance.	
			Current.	Arrears.	Total.	On account of current year.	On account of arrears.	Total.		Converted into bonds or decrees.	Others.	Total.	Current.	...
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Sind	Mirza Ali Akbar	10,147	5,304	15,451	10,147	445	10,592	...	...	4,859	4,859	...	...
2	Do.	Nihal Khan	11,068	...	11,068	11,068	...	11,368	...	...	...	...	...	...
3	Do.	Ghulam Kadir	11,456	3,040	14,496	10,396	2,532	12,928	...	...	1,568	1,568	1,060	...
4	Do.	Wahid Bux	73,353	44,240	1,17,593	73,318	11,034	84,352	700	...	32,541	32,541	35	35
5	Do.	Ghulam Sarwar	11,894	3	11,897	11,862	...	11,862	...	...	35	35	35	...
6	Do.	Imamali Shah	11,419	...	11,419	10,039	...	10,039	...	...	1,380	1,380	1,350	...
	Do.	Total of small estates.	1,66,864	20,889	1,87,753	1,62,697	7,692	1,60,289	4,987	...	22,477	22,477	14,107	...
		Total	2,96,201	73,476	3,69,677	2,79,527	21,603	3,01,130	5,667	...	62,860	62,860	16,674	...

STATEMENT III.

Statement showing the progress made in the liquidation of debts in the Court of Wards estates during the year 1913-14.

Name of Province.	Name of Estate.	Debts due on assumption of charge.	Debts incurred in previous years after charge was assumed.	Balance of the debt at the beginning of the year.	Additional debts incurred during the year.	Debts settled during the year.					Balance.	Date by which it was expected on assumption of management that Estates would be clear of debts.
						By incurring fresh debts.	By sale of property.	Rejected by Court of Wards or Civil Courts.	Remitted by creditors.	From current income.		
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Sind	Total for small estates	1,70,860	64,097	97,730	61,668	1,348	...	16,739	617	20,034	1,10,481	

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

(Below report on the estates under the management of the
Court of Wards in Sind.)

No. 785 OF 1914.

REVENUE DEPARTMENT.

Office of the Commissioner in Sind,
Government House,
Karachi, 30th October 1914.

Submitted to Government.

2. The number of estates under the management of the Court of Wards at the close of the year was 138. The number has steadily increased ever since the Court was constituted as will be seen from the following figures:—

Year.				No. of estates at the close of the year.
1909-10	...	...	...	62
1910-11	...	...	...	85
1911-12	...	...	...	103
1912-13	...	...	...	117
1913-14	...	...	...	138

This result may, it is thought, be attributed in a large measure to the success attained by the Department in protecting the interests of the wards.

3. Out of the 125 applications under inquiry during the year 89 were disposed of and 36 were pending at the close of the year as against 45 and 56 respectively in the previous year. Of the 89 applications disposed of 60 were rejected.

4. The total income of the estates under management rose from Rs. 2,82,855 to Rs. 3,96,432, the increase in rent and produce of lands alone amounting to over Rs. 80,000.

5. Recoveries of sums due to the estates were satisfactory, nearly 93 per cent. being collected. At the close of the year Rs. 62,560 remained outstanding of which Rs. 4,000 have since been collected, while Rs. 12,293 are under process of recovery. Of the remainder a sum of Rs. 39,017 (Rs. 34,875 on account of previous years and Rs. 4,142 on account of current year) was under postponement as against Rs. 55,385 in the previous year. It is doubtful whether there were any valid reasons for granting postponements on so large a scale since the year was sufficiently prosperous to justify the collection of much of the arrears. Moreover, as pointed out by the Commissioner in paragraph 3 of his review on the administration of the Incumbered Estates for the year 1912-13, there is little reason as a rule why postponements should be granted to the lease-holders who generally belong to the Bania class. The leasing system should be carried out on purely business principles. In future there should be but little difficulty in making recoveries since the Manager has authority under the amended section 29 of the Act to recover dues as arrears of land revenue.

6. All the wards of school-going age are receiving tuition, either privately or at school.

7. Debt was paid off to the extent of Rs. 20,000, but the balance outstanding at the close of the year was Rs. 12,750 in excess of that outstanding at the end of 1912-13, the debts of the estates newly taken under management amounting to Rs. 40,242. The settlement of the claims filed was not altogether satisfactory, only 41 out of a total of 89 having been decided. The Commissioner agrees with Mr. Macmillan that although it is better to decide claims

locally if possible, a settlement should not be indefinitely delayed because the Court is unable to visit the places where the claimants reside. In such cases claims should be heard and settled at the head-quarters.

The uninvested balance of the estates at the close of the year rose to Rs. 1,23,028. *Prima facie* this is far more than is required to meet current expenses. The necessity of investing the bulk of the balance of the estates was noted in the Commissioner's review of the report for 1910-11. Since then the uninvested balance has been much reduced; but it obviously admits of a further reduction which, it is hoped, Mr. Macmillan will soon be able to effect.

9. The Commissioner inspected the office of the Court of Wards last August and discovered only certain minor irregularities.

10. The Court of Wards appears to have been efficiently administered during the year by the three officers who held charge.*

R. P. BARROW,
Commissioner in Sind.

To

THE CHIEF SECRETARY TO GOVERNMENT,
Revenue Department,
Bombay

Annual Reports.

Reports on the Administration of the estates under the management of the Courts of Wards in the Presidency proper and Sind for the year 1913-14.

No. 3390.

REVENUE DEPARTMENT.

Bombay Castle, 22nd March 1915.

Letter * from the Commissioner, N. D., No. 1-W.R.D., dated 5th October 1914.	} Submitting the annual reports on the management of private estates in their respective charges as Courts of Wards for the year ending 31st July 1914.
Letter * from the Commissioner, S. D., No. 3602, dated 7th October 1914.	
Memorandum * from the Commissioner in Sind, No. 785, dated 30th October 1914.	
Letter * from the Commissioner, C. D., No. 4501, dated 3rd November 1914.	

RESOLUTION.—In the Presidency proper 71 estates were under the management of the Courts of Wards at the commencement of the year. The management of three of these estates was relinquished and that of 14 new estates was assumed during the year which thus closed with a total of 82 estates under management. For 7 out of the 14 estates taken under management during the year no statistics are available.

2. Comparison of the receipts from rents with those of the preceding year is a little misleading as the totals for 1912-13 were inflated by the recovery of a large portion of the suspensions which were granted in 1911-12 owing to the scarcity which then prevailed. During the year under review seasonal conditions were generally favourable with the result that collections were made without difficulty and the balance of suspensions still outstanding at the beginning of the year was for the most part wiped out. The total gross income of the estates for which statistics are available amounted to Rs. 11,22,351 as against Rs. 11,92,291 in the preceding year. Of the total gross income of 11½ lakhs about 8 lakhs or 71 per cent. consisted of rents from land, the balance being derived from interest on investments, which amounted to Rs. 6¼ lakhs, and items of miscellaneous revenue. The current year's demand for rent amounted to Rs. 7'29 lakhs, of which Rs. 6'93 lakhs or 95 per cent. were recovered. The arrears of rent at the close of the year stood at Rs. 1'58 lakhs as against an opening balance of Rs. 2'53 lakhs, a reduction of 38 per cent. being effected during the year. More than one-third of the total amount in arrears stands on the books of one estate in the Northern Division and special enquiries are being made into the matter. For the rest part is due to authorised suspensions, while part consists of irrecoverable balances which will have to be written off eventually.

3. The total expenditure of the same estates exclusive of advances and investments made during the year amounted to Rs. 7½ lakhs as against 6¾ lakhs in the preceding year. The rise in expenditure was due mainly to expenses incurred in connection with three estates in the Northern Division, one of which was newly taken over during the year, and to the inclusion of certain unusual items in the Central Division. In the Southern Division the total expenditure decreased by Rs. 16,000. The total cost of management in all Divisions amounted to Rs. 72,000 or 6 per cent. only of the gross income.

4. Out of the 23 large estates, *i.e.*, estates with incomes exceeding Rs. 10,000 per annum for which statistics are shown separately, 13 estates are now entirely free of encumbrances. Of the remaining 69 estates the balance of debt outstanding at the beginning of the year amounted to 13'08 lakhs of rupees over and above which 33,000 rupees of additional debt was incurred during the year. Out of this balance 1'21 lakh of rupees was paid off out of current revenue, Rs. 7,732 were remitted by creditors, Rs. 4,491 rejected by the Courts of Wards and Rs. 29,876 settled by incurring fresh debts, leaving a closing balance of Rs. 12'96 lakhs. The progress made in repayment of debts was not so rapid as in the preceding year but on the whole was satisfactory.

* Not printed.

5. For the education of the 32 wards who are of school-going age the arrangements made appear to be adequate.

6. In Sind the number of estates under superintendence increased during the year from 117 to 138. The total income of these estates excluding sale proceeds of investments amounted to Rs. 3.96 lakhs, 75 per cent. of which consisted of receipts from rents and produce of land. The net expenditure increased from Rs. 2.18 lakhs in 1912-13 to Rs. 2.82 lakhs in the year under review, the increase being due chiefly to expenditure on new estates, while the cost of management fell from 9.7 per cent. to 7.5 per cent. on the gross income. A satisfactory reduction was effected in the arrears of rent which fell from Rs. 73,000 to Rs. 62,860, but as indicated by the Commissioner in Sind there is still room for improvement in this respect. Of the balance of debt amounting to Rs. 97,730 outstanding at the commencement of the year, Rs. 38,000 were settled, while over Rs. 40,000 of fresh debts were taken over with the estates newly brought under management, the year thus closing with a balance of debt amounting to 1.10 lakh of rupees. Against this liability the estates generally have to their credit an invested balance of Rs. 4½ lakhs and a current account balance amounting to Rs. 1½ lakh. The Governor in Council concurs with the Commissioner in Sind in thinking that this uninvested balance is unnecessarily large and in this connection desires to invite the attention of the Divisional Commissioners to the large balances of uninvested capital standing to the credit of the estates in the Presidency proper.

7. The report affords satisfactory evidence of the rapid recovery of the estates from the ill-effects of the scarcity during the year 1911-12 which entailed the grant of liberal suspensions of rent. Most of these suspensions have now been recovered and the great majority of the larger estates are in a prosperous and solvent condition, owing to the careful and efficient management of the officers responsible for their affairs.

C. W. A. TURNER,

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 Collectors in Sind and 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 Judicial Department of the Secretariat,
 The Political Department of the Secretariat,
 The Financial Department of the Secretariat,
 The Educational Department of the Secretariat,
 The Oriental Translator to Government,
 The Editors' Tables and the Editors of Newspapers,
 The Non-official Members of the Legislative Council,
 All Registered Libraries,
 The Government of India,
 The Under Secretary of State for India. } by letter.

With copies of the
 Report.