

Report on the administration
of minors' estates by revenue
officers under guardians and
wards act, 1890, in the province
of Bombay.

1926-27

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NORTHERN DIVISION

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CENTRAL DIVISION

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SOUTHERN DIVISION

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BOMBAY SUBURBAN DIVISION

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I.—NUMBER OF ESTATES UNDER MANAGEMENT

Northern Division.—At the beginning of the year there were 35 estates (four large and 31 small) under management. Two large estates—Gamph in the Ahmedabad District and Jhanod in the Kaira District—were released and three large (Badshahi Diwan's estate in Ahmedabad and Janiadra and Dehej estates in Broach) and one small estate in Thana were taken under management during the year. In the case of the Jhanor estate in Broach management under the Court of Wards Act was substituted for that under the Guardians and Wards Act. The year thus closed with 38 estates (six large and 32 small). As the estate of Badshahi Diwan was taken under management towards the close of the year, figures for that estate were not available and the statements contain information in respect of the remaining 37 estates.

Central Division.—At the beginning of the year there were 13 large and 16 small estates under management, the small kulkarni estate of Nasik having been restored to the Wards on 31st July 1926. One small estate (the Patansing estate in Poona) was released while two small estates (Deshmukh of Kukana and Shinde of Shirapur in Ahmednagar) were taken up during the year. Thus the year closed with 30 estates under management (13 large and 17 small). As the Shinde estate of Shirapur was taken over at the close of the year, the statistical information in respect of this estate is not given in this report.

Southern Division.—These remained stationary, *viz.*, 50. Government have sanctioned the relinquishment of two estates in Belgaum and they will be released shortly.

Bombay Suburban Division.—There was no change in the number of estates under management, which continued to be two.

II.—INCOME

Northern Division.—The total gross income amounted to Rs. 2,36,134 as against Rs. 2,44,064 in the previous year. The

small decrease is due to the slightly unfavourable nature of the season in parts of the Ahmedabad, Broach and Surat Districts.

Central Division.—The total gross income of the estates amounted to Rs. 8,59,915 as against Rs. 7,78,322 of the previous year. The increase was mainly due to larger receipts of the Raisingpur, Kathi and Naik (Poona) estates and to the addition of the income of the Dabhade estate which could not be included in the last year's statement as the estate had just been taken over at the close of the year.

Southern Division.—The total gross income amounted to Rs. 3,08,246 against Rs. 3,15,368 during the previous year. Belgaum showed a decrease of Rs. 18,000 which was partly counterbalanced by increases of Rs. 6,000 and Rs. 5,000 in Dharwar and Ratnagiri. The decrease in Belgaum was due to non-recovery of revenue and grant of suspensions on account of failure of crops. Dharwar received accumulated rentals and interest on Government paper while Ratnagiri converted war bonds of 1926 and 1927 into cash.

Bombay Suburban Division.—The gross income was Rs. 9,993 against Rs. 30,414 during the previous year. The last year's income included the sale proceeds of the Quetta property of Miss Weir's estate which was sold for Rs. 20,275. No sale of property was effected during the year. The slight decrease in income in Gulamalli and Noormahomed's estate was due to the fall in the price of cocoanuts.

III.—EXPENDITURE

Northern Division.—The total expenditure amounted to Rs. 2,73,548 as against 2,43,705 in the previous year. The expenditure has decreased in all Districts except Broach where over a lakh of rupees were invested in Government loan, Co-operative Bank, etc.

The following were items of special expenditure :—

Name of estate	Amount	Object of expenditure
	Rs.	
Mehloi	1,300	Obsequies of the younger son of the Thakor.
Jhanor	54,987	Investment in the Co-operative Bank.
Do.	44,050	Purchase of Government securities.
Do.	2,285	Purchase of lands.
Do.	2,800	Advance to Dehej estate.

Central Division.—The total Expenditure amounted to Rs. 7,66,455 as compared with Rs. 6,21,378 in the previous year.

Besides the ordinary expenses of management of the estates and of maintenance of the wards, their relatives and dependents, expenditure was incurred from some of the estates as shown below on special items :—

Rs.			
62,504	...	...	Repayment of loans.
14,056	...	...	Law charges.
7,900	...	...	Repairs to bungalows and houses
6,054	...	...	Marriages.

During the year fresh investments as detailed below were made in purchasing Government bonds and securities :—

Name of estate			Amount invested
			Rs.
Fakirchand of Chopda	...	...	36,750
Deshmukh of Yawal	...	...	10,115
Deshmukh of Amalner	...	...	5,600
Naik of Paldhi	...	...	8,725
Wani of Gondgaon	...	...	3,875
Naik of Poona	...	...	29,000
Shriniwas	...	...	11,000
Natu	...	...	1,000
Dehu	...	...	1,000
Panse	...	...	8,860
Purandhare	...	...	1,000
Shikarkhane	...	...	300
Deshmukh of Chikurde	...	...	3,000

Southern Division.—The total gross expenditure amounted to Rs. 3,19,953 against Rs. 3,11,353 in the previous year. An increase of Rs. 25,000 occurred in Belgaum due to the payment to Government of the difference between the survey assessment and judi payable by the Nipani Desgat, which has lapsed to Government. In Dharwar there was a decrease of Rs. 21,000 as last year's figures included unusual items, *e. g.*, marriages, payment of debt, &c. There was an increase of Rs. 5,000 in Ratnagiri on account of the marriage of one of the wards' sisters and investments in post office cash certificates.

Bombay Suburban Division.—The total expenditure amounted to Rs. 8,027 as against Rs. 29,043 in the previous year. The last year's figure included the amount invested in the purchase of Government Promissory Notes of Rs. 20,000 in the case of Miss Weir's estate. The expenditure on the Gulamalli estate was also slightly in excess of what it was last year, the increase being due to the repayment of debts.

IV.—COLLECTION OF ESTATE DUES

Northern Division.—Out of the total demand of Rs. 2,12,216 on account of rents Rs. 1,48,307 (including Rs. 39 as over collection) were collected and Rs. 3,572 were written off leaving a balance of Rs. 60,376 for collection at the close of the year. Out of this amount Rs. 33,312 are due from tenants of the estates in the Panch Mahals and Broach Districts as arrears of rent for years prior to the assumption of management and the Collector of Broach is making inquiries to ascertain what amount out of the arrears of Rs. 28,682 in that District should be written off as irrecoverable.

Central Division.—The total demand including arrears was Rs. 3,65,158 of which Rs. 2,75,916 was collected and Rs. 2,272 were written off as irrecoverable leaving a balance of Rs. 86,970 as against Rs. 51,110 in the previous year. Reasons for arrears wherever they are comparatively heavy are given below :—

Name of estate	Amount of arrears	Reasons
	Rs.	
Deshmukh of Kukana (small estate).	1,567	The recovery is held over owing to scarcity conditions prevailing in the villages.
Fakirchand of Chopda ...	7,159	Necessary steps were taken to recover the estates' dues but as the year under report was not a satisfactory one, the whole amount of dues could not be recovered. Steps will be taken to recover the arrears during the current year.
Deshmukh of Yawal ...	3,019	
Naik of Paldhi ...	1,498	
Wani of Gondgaon ...	3,436	
Deshmukh of Amalner (small estate).	5,411	
Kathi ...	5,397	Rs. 643 will have to be written off as there are no means to recover them. Efforts were made for the recovery of arrears but to no purpose. Suspension for the remaining amount of Rs. 4,754 will have to be given next year if the season does not turn out to be prosperous to the bhil cultivators.
Naik ...	1,115	Out of the past arrears of Rs. 1,492, Rs. 268 have been recovered and Rs. 372 were written off as irrecoverable, leaving at the end of the year a balance of Rs. 852 still due for recovery. The whole of this will have probably to be written off as the defaulters have no property from which the arrears could be recovered. Out of the current year's demand, only Rs. 263 remained in arrears at the end of the year. Steps for their recovery are in progress.

Name of estate	Amount of arrears	Reasons
	Rs.	
Shriniwas	10,258	The arrears were chiefly due to the suspension of Land Revenue owing to the failure of crops in three inam villages situated in the Ahmednagar District and the non-recovery of rent of lands situated in the same area for the same reasons.
Purandhare (small estate) ...	1,054	The arrears were due to the fact that the last season was not so favourable as to make the recovery of the entire dues without hardship to the tenants possible. It is hoped that the arrears will be recovered during the current year.
Deabmukh of Chikurde ...	5,903	Out of the arrears, Rs. 775 are due from the tenants of Sherikavathe for which a civil suit has been filed in the Miraj Court. Steps are being taken for the recovery of the remaining arrears.

Southern Division.—The total demand, including arrears, was Rs. 5,38,212, of which Rs. 2,43,650 (including Rs. 41 overcollections and Rs. 25 collected in advance last year) were collected and Rs. 41,411 written off, leaving a balance of Rs. 2,50,167 against Rs. 2,26,715 last year. Belgaum alone has arrears of Rs. 2,11,195. The Akbarnavis estate is responsible for Rs. 41,630 consisting of irrecoverable balances and amounts embezzled by the manager of the estate who was tried and sentenced to imprisonment for one year; detailed enquiries regarding the scope for embezzlement are in progress. Nearly Rs. 14,000 of the arrears pertain to years prior to management of the estates by the Court of Wards and the rest is due to bad seasons. In Bijapur the arrears are due to non-recovery of rents of lands in Kotyal (Aundh State) by the State Karbhari, who has been expedited by the Collector. Of the arrears of Rs. 35,404 in Dharwar Rs. 817 are suspended and the balance is due to bad season. Ratnagiri has no arrears.

Bombay Suburban Division.—Out of the total demand for rent amounting to Rs. 8,281, Rs. 7,971 were collected, leaving a balance of Rs. 310 in minor Gulamalli and Nurmahomed estate.

V.—GOVERNMENT REVENUE, CESSSES AND RATES

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

Central Division.—Amounts due to Government have been fully paid for all the estates.

Southern Division.—All Government dues were paid in full.

Bombay Suburban Division.—All Government dues were paid in full.

VI.—COST OF MANAGEMENT

Northern Division.—The total cost of management amounted to Rs. 19,984 or 8·46 per cent. of the income as against Rs. 21,889 or 8·9 in the previous year.

Central Division.—The total cost of management amounted to Rs. 59,684 or 6·9 per cent. of the income as against 7·8 in the previous year.

The management charges for the estates of Fakirchand of Chopda, Deshmukh of Yawal and Naik of Paldhi were slightly over the prescribed limit of 10 per cent. while in the case of Wani estate of Gondgaon, they were 21·6 per cent. The Collector reports that this is due to the reduction in the amount of recoveries during the year.

The management charges of the Kathi estate amounted to Rs. 18,968 as against Rs. 16,870 in the previous year. The increase was due to the appointment of Forester whose services have been lent by the Conservator of Forests and the appointment of two forest guards and also due to promotion and allowances granted to certain servants of the estate.

The cost of management of the Shrinivas Estate fell from Rs. 1,693 of the last year to Rs. 1,636 of the current. But the percentage on gross income as shown in column 15 of Statement No. I is slightly over the prescribed limit of 10 per cent. on account of the entire revenue in three Inam Villages in the Ahmednagar District being suspended during the year owing to scarcity.

Southern Division.—The total cost of management amounted to Rs. 36,186 or 11·7 per cent. of the gross income recovered against Rs. 44,792 or 14·2 per cent. in the previous year. In Belgaum a uniform rate of 12½ per cent. on the gross income recovered during the previous year was charged as usual. The cost is below the prescribed percentage in all districts except Belgaum.

Bombay Suburban Division.—The management charges of the estates amounted to Rs. 339 or 3·4 per cent. of the gross income against Rs. 2,373 or 8 per cent. in the preceding year. The decrease was due to the retrenchment of the post of the Assistant Manager in Miss Weir's estate which is now managed personally by the Collector with a clerk on a small remuneration of Rs. 15 per mensem. It was also due to the services of the special nurse in charge of Miss Weir being dispensed with.

VII.—ADVANCES TO CULTIVATORS

Northern Division.—In one estate only, *viz.*, the Kantilal estate in the Thana District, Rs. 327 in addition to paddy worth Rs. 2,064

were advanced to cultivators as against Rs. 757 and Rs. 194 worth of paddy advanced during the previous year.

Central Division.—No advances were granted to cultivators from any estate.

Southern Division.—Nil.

Bombay Suburban Division.—Nil.

VIII.—SPECIAL SCHEMES FOR MANAGEMENT

Northern Division.—There was no special scheme for management of any of the Estates.

Central Division.—Raisingpur estate. The forests of the estate are being managed according to the sanctioned working plan by which the estate is divided into three circles A, B and C. The land in the C circle which is on the level of the Tapti valley plain consists of rich black soil. The revenue survey of this circle was undertaken in 1924-25 and it is still in progress. Concessions in Autbandi, tagai without interest for five years, free grazing, grant of hutting materials and forest privileges are given in order to attract new settlers to the circle. A scheme for improvement of the drinking water supply in this circle has been framed and it is proposed to spend Rs. 3,000 for this purpose in 1927-28.

Kathi estate.—No special scheme for the management of the estate has been so far drawn up and the administration is for the present carried on along the old lines. A working plan for the management of the forests was proposed to be prepared in 1926-27 but it is not yet ready.

Kazi estate of Nandurbar (Small estate).—A loan of Rs. 30,000 at 6½ per cent. was taken from the Raisingpur estate and the debts of all old Sawkars were paid out of this amount. The debt due to Raisingpur will be repaid in about 25 years by paying almost the whole income of lands.

Warad estate.—The proposed loan of six lakhs from the Imperial Bank of India has not yet been finally sanctioned.

Southern Division.—Nil.

Bombay Suburban Division.—No special schemes for management were undertaken.

IX.—MAINTENANCE AND EDUCATION OF WARDS

Northern Division.—All reasonable demands on account of the maintenance of the wards and their relatives were met and Rs. 39,250 were spent for the purpose as against Rs. 42,010 in the previous year. The decrease is due to the release of the Gamph estate from management. In the Panch Mahals District 520 acres of Gharkhed land was allowed to the wards in addition to the allowance in cash for their maintenance.

There were in all 80 wards—68 males and 12 females.
them :—

- 7 are below or above school going age ;
- 2 are of unsound mind ;
- 19 are receiving education as follows :—
 - 5 in vernacular schools ;
 - 8 in Anglo-vernacular schools ;
 - 2 in College ;
 - 4 through private tutors.
- 13 are learning professional work or are engaged in the management of their estates.

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The remaining 39 wards are the sharers of Kotda and Gadukpur estates in the Panch Mahals District who make their own arrangements for the education of their children.

Central Division.—All reasonable demands for the maintenance of wards and their relatives dependent on them continued to be satisfied. The expenditure on the account amounts to Rs. 80,299.

There are in all 39 wards—37 males and two females. Of the two female wards, one is married : the other is studying in the Vernacular VI standard.

Out of the 37 male wards :—

- 3 are below school-going age.
- 16 are above school-going age.
- 18 are receiving education as under :—
 - 2 in Primary schools.
 - 15 in English schools.
 - 1 in College.

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Southern Division.—All reasonable demands on account of the maintenance of the wards and their relatives dependent upon them were satisfied, the total expenditure being Rs. 1,06,138 against Rs. 94,973 in the previous year. The increase is due to accumulated allowances paid in Belgaum and to the fact that the expenditure of three estates was confined to a part of last year since their assumption by the Court of Wards.

There were in all 82 wards, 79 males and three females. One female ward attends the Grant Medical College, Bombay. Of the 79 male wards :—

- 1 is below the school-going age,
- 34 are above the school-going age, and
- 44 are receiving education as under :—
 - 12 in Primary schools.
 - 29 in English schools,
 - 3 in Colleges.

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Bombay Suburban Division.—All reasonable demands for the maintenance and education of the wards were satisfied during the year.

X.—REPAYMENT OF EXISTING DEBTS AND LIABILITIES

Northern Division.—The aggregate amount of debt due by the estates which amounted to Rs. 4,15,709 when management was assumed was reduced to Rs. 2,03,733 at the beginning of the year. The liabilities increased during the year by Rs. 7,671 of which Rs. 2,500 were borrowed on behalf of the Dehej estate for performing the obsequies of the late Thakor and Rs. 3,250 were borrowed on behalf of the Edrus estate.

Claims to the extent of Rs. 20,160 were rejected, Rs. 411 were remitted by creditors and Rs. 13,635 paid from current income leaving a balance of Rs. 1,77,198 at the close of the year, of which the Edrus estate alone is responsible for Rs. 1,24,250.

Central Division.—Nine out of the 13 large estates and nine out of the 16 small estates for which statistics are available are free from debt.

The total balance of debt due by the estates at the beginning of the year amounted to Rs. 10,62,583. This amount does not tally with the closing balance of the last year owing to the fact that the debts of estates newly taken under management have been added while the debt of the estate released during the year has been omitted. The increase of Rs. 1,83,520 over the amount shown in the last year's statement is explained below :—

+ 1,85,200	Dabhade estate newly added.
+ 4,289	Deshmukh estate of Kukana newly added.
— 5,919	Patansing estate (Poona) released during the year.
— 50	In the case of Kazi estate of Nandurbar, it was found after settlement with the Sawkars that the debts amounted to Rs. 30,811 and not 30,861 included in the last year's statement and hence the difference of Rs. 50.

1,83,520

Fresh claims amounting to Rs. 50,175 were received during the year. Loans to the extent of Rs. 1,17,333 were raised to pay off old debts by two large estates—Kathi and Warad and two small estates—Kazi of Nandurbar and Panse of Poona. Out of the total liabilities amounting to Rs. 12,30,091, claims of Rs. 2,50,353 were cleared off leaving a balance of Rs. 9,79,738 of which the Warad estate is responsible for Rs. 6,36,190. A scheme to raise a loan of about six lacs at 6½ per cent. from the Imperial Bank of India, Sholapur, for the liquidation of the debts of the Warad estate has been submitted to Government.

Southern Division.—The aggregate amount of debt due by the estates at the beginning of the year was Rs. 8,84,850. Fresh loans to the extent of Rs. 1,43,798 were raised during the year, principally in Belgaum. Out of this Rs. 1,10,000 were utilised towards the payment of old debts. Rs. 59,570 were paid off from current revenue and Rs. 3,175 by leasing out mortgaged property which was in the hands of a creditor. Claims for Rs. 43,648 were given up by the creditors and for Rs. 21,496 were rejected by the Court of Wards. The balance due at the end of the year was Rs. 7,85,759.

Twelve out of the 40 estates in Belgaum are free from debt. Out of the loan of Rs. 1,50,000 to be borrowed with the sanction of Government from the Sar Desai of Vantmuri for the Datwad estate, Rs. 1,00,000 were received and utilised for payment of old claims; the balance (Rs. 50,000) was received after the close of the year. The two estates in Bijapur are not yet free from liabilities. The sale of lands of the Darga estate to pay off existing heavy debts although sanctioned by Government over a year ago has had to be postponed on account of the unfavourable season precluding the lands from realising their values and consequently two awaiting darkhasts had to be executed; in one lands at Torvi were put up for sale by auction but the sale was set aside as irregular. The Belgali estate in Dharwar has a liability of Rs. 3,807 only. The Mogul estate in Ratnagiri has been freed from encumbrances.

Bombay Suburban Division.—Miss Weir's estate has no debts to pay. In the case of the other estate Rs. 600 out of the claim of Rs. 1,000 were paid off during the year.

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

Northern Division.—There was no such case in this Division worth noting.

Southern Division.—Three small estates in Belgaum received remissions of Rs. 48,648.

Bombay Suburban Division.—There was no such case in this division.

XII.—GENERAL REMARKS

Northern Division.—Out of seven suits pending at the beginning of the year in the Ahmedabad District Court three were decided in favour of the estates, one was decided against the estate and one was compromised. Two suits were returned by the High Court. Thus there were four suits pending at the close of the year in the Ahmedabad District.

Three suits in Broach and one in Thana were decided in favour of the estates, one in the Panch Mahals was compromised and 10 (three in Kaira, two in Broach, three in Surat and two in Thana) were pending at the close of the year.

Central Division.—The civil suit filed for the possession of Shri Devi's temple belonging to the Rajalahadur of Nasik had to be withdrawn for want of sufficient evidence. Two fresh Civil suits—one for the redemption of the mortgaged land of the Chandor Deshpande estate and the other for an encroachment made on the Sukenkar's land at Sukene—a Sharakati Dumala village—have been filed and they are pending in the Courts.

A company, trading in the name of 'Economic Trading Company' have obtained a decree for Rs. 50,000 against the Panse Wards. The Manager of the Company had submitted a claim of the amount to the Collector who rejected it after consulting legal opinion. The Manager thereafter sought to execute the decree in the Sub-Judge's Court at Poona. The Collector opposed it but the Court overruled his objection. The Collector has since preferred an appeal to the High Court against the decision of the Sub-Judge.

2. The administration of the estates through local officers continued to be efficient and satisfactory.

Southern Division.—The administration of the estates through local officers was generally satisfactory.

Out of 78 suits (38 pending from the previous year and 40 instituted during the year) 27 were decided in favour of and five against the Court of Wards. Four appeals are pending in the High Court and eight in District Court.

Bombay Suburban Division.—With a retrenchment of expenditure to the extent of Rs. 6,000 per annum the financial condition of the estate of Miss Weir is now improving and it is anticipated that a saving will be regularly shown from next year.

The financial condition of the other estate is also satisfactory; the existing debt of Rs. 400 will, it is expected, be repaid during the next four years at Rs. 100 per year as arranged.

The administration of the estates was efficient and satisfactory.

STATEMENT

Statement showing the general position of estates under management
and Bombay Suburban Divisions

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

Serial Number.	Name of district.	Name of estate.	Total area of 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	Panch Mahals	Mehiol	29,336	16,799	12,537	37,747	30,337
2	Broach	Jhanor	3,552	2,474	1,078	8,760	16,968
3	Do.	Janiadra	4,020	3,795	225	8,415	17,743
4	Do.	Dehej	4,235	3,339	296	10,820	13,114
5	Surat	Edroos	4,598	4,258	340	3,378	25,950
6-15	Ahmedabad	Total for small estates.	23,987	19,089	4,878	31,336	59,475
16-18	Kaira						
19-22	Panch Mahals						
23-24	Broach						
25-34	Surat						
35-37	Thana	Total, Northern Division.	69,708	50,354	19,354	100,456	163,587
	CENTRAL DIVISION.						
1	Ahmednagar	Koshti of Rahuri.	108	108	...	159	728
2	East Khandesh.	Fakirchand of Chopda.	1,919	902	17	1,403	17,414
3	Do.	Deshmukh of Yawal.	1,802	765	37	1,273	12,379
4	Do.	Naik of Paldhi	1,549	521	28	945	6,385
5	Do.	Wani of Gondgaon.	1,550	531	19	1,097	7,326
6	West Khandesh	Raisingpur	1,28,000	7,200	1,20,800	17,163	7,163
7	Do.	Kathi	3,20,000	18,617	**...	14,368	16,330
8	Poona	Naik	100	100	...	74	16,905
9	Do.	Shriniwas	13,335	12,233	1,102	13,195	13,900
10	Do.	Natu	1,507	401	106	409	4,555
11	Do.	Dabhade	1,778	1,766	12	3,071	6,374
12	Satara	Deshmukh Chikurde.	853 Acres and 266 Bighas	853 Acres and 266 Bighas	...	4,448	18,958
13	Sholapur	Warad	1,4,580	4,563	17	4,483	1,05,863
14-18	Ahmednagar	Total for small estates.	23,522	19,852	2,670	20,926	77,993
19	East Khandesh						
20	West Khandesh						
21-24	Nasik						
25-29	Poona						
		Total, Central Division.	4,94,603 and Bighas 266.	68,412 and Bighas 266.	(b)1,24,808	73,014	3,12,373

I .

under the Court of Wards Act in the Northern, Central, Southern during the year 1926-27.

and above; figures for other estates are lumped together.)

Total gross income covered.	Total gross expenditure.	Balance.		Total liabilities.	Cost of management.	Percentage of cost on gross income.	Remarks.
		Invested.	Uninvested.				
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
49,866	36,420	124,422	22,848	.....	3,778	7.5	* The correct invested balance is Rs. 60,900 and not Rs. 67,900 as shown last year. Rs. 7,000 out of the loan of Rs. 14,000 granted to the Kazi estate were already recovered.
51,036	123,443	96,145	934	.....	3,372	6.6	† The change in area and assessment are due to the fact that the land measuring 3 acres was purchased during the year.
13,580	6,766	11,000	8,919	.....	1,456	10.7	‡ The change in area is due to the reconveyance of 15 acres of land.
11,329	3,281	...	8,138	2,500	435	3.8	§ The change in area is due to the fact that 2 acres of Inam land was given back.
29,345	16,105	...	15,317	124,250	2,024	6.9	¶ The change in area is due to the reconveyance of 33 acres of land.
80,978	87,533	172,363	42,666	50,448	8,919	11.0	|| The assessment of this estate always varies as it is based on Autbandi system.
236,134	273,548	403,930	98,822	177,198	19,984	8.46	** Not known as the upper portion of the estate is not surveyed.
7,041	1,821	*60,900	7,230	.....	500	7.1	†† Includes Rs. 8,250 which are in the Imperial Bank.
40,490	18,859	2,68,150	8,683	.....	4,786	11.8	‡‡ Last year's figure was wrong as it included the area of the Inam villages which are not in charge of the Wards.
18,092	8,730	53,115	6,076	.....	2,395	13.2	§§ Includes Rs. 4,000 which are in the Imperial Bank.
18,972	10,946	1,18,225	841	.....	2,445	12.8	¶¶ The change in area is due to the fact that lands measuring 173 acres were returned to the owners on the expiry of the periods of lease.
13,462	15,145	3,875	3,428	433	2,912	21.6	(a) The last year's balance was Rs. 15,210 but an amount of Rs. 65 in the Imperial Bank of India has been omitted from this statement this year.
1,07,717	56,041	3,30,800	42,980	.....	9,472	8.8	(b) Exclusive of the uncultivated area of the Kathi estate, which is not known as the upper portion of the estate is not surveyed.
1,44,120	1,39,419	...	91,953	73,406	12,968	13.1	
58,040	52,590	29,000	7,149	.....	1,964	3.4	
13,885	23,523	††33,710	4,548	.....	1,636	11.7	
11,030	13,491	§§56,650	6,558	.....	1,067	9.6	
63,416	56,111	...	10,848	1,22,640	1,110	1.7	
18,489	15,167	15,500	10,509	.....	1,190	6.4	
2,12,325	2,15,545	...	(a) 11,905	6,36,190	4,485	2.1	
1,32,846	1,40,072	99,210	39,332	1,47,069	6,754	5.0	
8,59,915	7,66,456	10,69,135	1,85,040	9,79,738	59,684	6.9	

STATEMENT

1 Serial Number.	2 Name of district.	3 Name of estate.	4 Total area of the estate.	5 Cultivated area.	6 Uncultivated area.	7 Total assessment.	8 Total land revenue demand including cesses.
	SOUTHERN DIVISION.		Acres.	Acres.	Acres.	Rs.	Rs.
1	Belgaum	Nipani	7,016	6,575	441	8,170	41,480
2	Do.	Chandur	2,429	2,429	...	4,219	31,625
3	Do.	Jamboti	16,633	6,560	10,073	7,492	10,624
4	Do.	Here	...	...	...	...	12,465
5	Do.	Akbarnis	4,588	4,073	515	4,301	11,996
6	Do.	Yargatti	17,844	17,844	...	9,239	20,479
7	Do.	Ghosarwad	1,379	1,379	...	3,812	9,423
8	Do.	Kalkundri	602	602	...	1,126	14,579
9	Dharwar	Bhadrapur	888	888	...	1,708	1,403
10-41	Belgaum	} Total for small estates.	26,790	16,948	9,842	23,529	106,575
42-43	Bijapur						
44-48	Dharwar						
49-50	Ratnagiri						
	Total, Southern Division.		78,169	57,298	20,871	63,656	261,640

I—contd.

Total gross in- come recovered.	Total gross ex- penditure.	Balance.		Total liabilities.	Cost of manage- ment.	Percentage of cost on gross income.	Remarks.
		Invested.	Uninvested.				
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
39,672	55,860	5,296	5,696	157,526	4,217	10.6	
20,185	33,016	17,620	6,469	30,958	3,241	16.0	
15,712	12,490	42,350	3,150	...	2,009	12.8	
19,961	17,435	...	1,673	25,700	2,521	12.6	
10,916	15,350	900	2,356	48,000	1,706	15.6	
19,663	13,665	196	1,074	5,600	1,829	9.3	
11,232	5,667	27,600	4,105	2,138	1,418	12.6	
14,108	13,651	96,837	1,673	9,738	2,008	14.2	
12,784	3,176	79,000	40,441	...	806	6.3	
144,013	149,643	314,089	92,685	506,109	16,431	11.4	
208,246	319,933	585,876	159,322	755,759	36,186	11.7	

STATEMENT

1	2	3	4	5	6	7	8
Serial number.	Name of district.	Name of estate.	Total area of estate.	Cultivated area.	Uncultivated area.	Total assessment.	Total land revenue demand including cesses.
		BOMBAY SUBURBAN DIVISION.				Rs.	Rs.
1	Bombay Suburban.	Miss Mary Nazli Weir.	*325 0	84 0	241	*840	2,315
2	Do. ..	Gulamalli and Nurmahomed Abdulla of Versova.	2 acres and 16½ gunthas.	1 acre and 6½ gunthas.	1 acre and 10 gunthas.	27	27
		Total, Bombay Suburban Division.	327 acres and 16½ gunthas.	85 acres and 6½ gunthas.	242 acres and 10 gunthas.	867	2,342
		Grand Total...	642,807 Acres, 266 Bighas and 16½ Gunthas.	176,149 Acres, 266 Bighas and 6½ Gunthas.	165,275 Acres and 10 gunthas.	237,993	738,851

* Reduction in area as well as assessment is due to the sale of Quetta property.

I—contd.

9 Total gross income recovered.	10 Total gross expenditure.	Balance.		13 Total liabilities.	14 Cost of management.	15 Percentage of cost on gross income.	16 Remarks.
		11 Invested.	12 Uninvested.				
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
9,222	6,857	28,000	5,114	.....	285	3.1	
†771	1,170	422	81	400	54	7.0	
9,993	8,027	28,422	5,195	400	339	3.4	
14,14,258	13,07,983	20,87,303	4,48,379	19,43,095	1,16,193	8.2	

† The decrease in income is due to price of cocoanuts going down.

STATEMENT

Statement showing the efficiency of rent collections in estates
Southern and Bombay Suburban

Serial No.	Name of district.	Name of estate.	Demand.			Collec.	
			Current.	Arrears.	Total.	On account of current year.	On account of arrears.
1	2	3	4	5	6	7	8
	NORTHERN DIVISION.		Rs.	Rs.	Rs.	Rs.	Rs.
1	Panch Mahals	Mehlol	23,971	962	24,932	23,996	887
2	Broach	Jhanor	16,959	5,679	22,647	15,120	567
3	Do.	Janiadra	17,743	18,026	35,769	11,706	324
4	Do.	Dehej	13,114	12,005	25,119	10,289	1,025
5	Surat	Edroos	25,950	*2,117	28,067	19,231	2,117
6-15	Ahmedabad						
16-18	Keira						
19-22	Panch Mahals						
23-24	Broach						
25-34	Surat						
35-37	Thana						
		Total for small estates.	64,285	11,396	75,681	59,821	3,324
		Total, Northern Division	1,62,031	50,185	2,12,216	1,40,063	8,244
	CENTRAL DIVISION.						
1	Ahmednagar	Koshti of Rahuri	728	127	855	445	112
2	East Khandesh	Fakirchand of Chopda.	17,414	5,541	22,955	12,108	3,688
3	Do.	Deshmukh of Yawal.	12,379	3,632	16,011	11,767	813
4	Do.	Naik of Paldhi	6,385	1,785	8,170	5,897	539
5	Do.	Wani of Gondgaon.	7,326	1,849	9,175	4,961	778
6	West Khandesh	Raisingpur	7,163	61	7,224	7,026	23
7	Do.	Kathi	16,330	5,625	21,955	14,096	2,448
8	Poona	Naik	16,905	1,492	18,397	16,299	268
9	Poona	Shriniwas	13,900	1,002	14,902	14,108	536
10	Do.	Natu	4,555	**1,117	5,672	4,538	711
11	Do.	Dabhade	6,374	611	6,985	5,851	565
12	Satara	Deshmukh of Chikurde.	18,958	6,094	25,052	17,929	692
13	Sholapur	Warad	1,05,863	14,582	1,20,445	76,396	7,465
14-18	Ahmednagar						
19	East Khandesh						
20	West Khandesh						
21-24	Nasik						
25-29	Poona						
		Total for small estates.	77,993	9,367	87,360	(c) 69,131	6,722
		Total, Central Division.	3,12,273	52,885	3,65,158	2,50,542	25,374

II.

under Government management in the Northern, Central, Divisions during the year 1926-27.

tions.	Amount written-off.	Balance.			Details of Balance.		Over-collections.	Amount collected in advance last year.	Remarks.
		Converted into bonds or decrees.	Others.	Total.	Current.	Arrears.			
Total.									
9	10	11	12	13	14	15	16	17	18
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
24,753	40	...	110	110	40	70	...	...
15,687	1,521	1,249	4,197	5,446	1,747	3,699	7	...	
12,030	...	...	23,739	23,739	6,057	17,702	...	...
11,314	...	...	13,805	13,805	2,825	10,980	...	...
21,348	...	...	6,719	6,719	6,719	...	...	...	* Rs. 26,570 referred to in last year's statement omitted as there is no possibility for their recovery.
63,145	2,011	645	9,912	10,557	3,714	6,843	32	...	
1,48,307	3,572	1,394	55,482	60,376	21,082	39,294	39	...	
557	180	...	218	218	903	15	...	...	† Out of current demand.
15,796	...	1,293	5,869	7,159	5,306	1,853	...	...	‡ Out of past arrears.
12,580	1412	1,275	1,744	3,019	612	2,407	...	...
6,436	236	120	1,578	1,498	489	1,010	...	...
5,739	...	...	3,436	3,436	2,365	1,071	...	...
7,049	...	...	175	175	127	58	...	...	§ Out of past arrears.
16,544	114	...	5,397	5,397	2,234	3,163	...	...	¶ Out of current demand.
16,567	1715	...	1,115	1,115	263	852	...	...	|| Out of past arrears.
									715
4,644	...	...	10,258	10,258	9,732	466	...	...	¶ Exclusive of Rs. 7 over-collections.
5,249	...	...	423	423	17	466	...	...	** This has been arrived at after actual verification of old accounts.
6,416	...	...	569	569	523	46	...	...	†† Exclusive of Rs. 34 over-collections.
18,638	1,521	...	5,903	5,903	1,029	4,874	...	...	‡‡ Out of past arrears.
63,551	1,117	...	36,577	36,577	29,477	7,100	...	...	§§ Includes house rent also.
75,580	(1,277	380	10,943	11,223	6,562	2,361	...	...	||| Exclusive of Rs. 530 over-collections.
									¶¶ Out of past arrears.
2,75,916	2,272	2,965	84,065	86,970	61,306	25,662	...	...

STATEMENT

Serial No.	Name of district.	Name of estate.	Demand.			Collec On account of current year.
			Current.	Arrears.	Total.	
1	2	3	4	5	6	7
	SOUTHERN DIVISION.		Rs.	Rs.	Rs.	Rs.
1	Belgaum ...	Nipani ...	41,480	6,575	48,055	35,821
2	Do. ...	Chandur ...	31,625	16,597	48,222	10,593
3	Do. ...	Jamboti ...	10,624	1,614	12,238	9,478
4	Do. ...	Here ...	12,465	1,375	14,840	11,675
5	Do. ...	Akbarnvis ...	11,396	40,494	52,490	7,651
6	Do. ...	Yergatti ...	20,479	17,384	37,863	13,422
7	Do. ...	Ghosarwad ...	9,423	3,997	13,320	6,818
8	Do. ...	Kalkundri ...	14,579	4,011	18,590	10,146
9	Dharwar ...	Bhadrapur ...	9,575	2,863	12,438	5,656
10-41	Belgaum ...	} Total for small estates.	1,49,251	1,31,405	2,80,656	81,207
42-43	Bijapur ...					
44-48	Dharwar ...					
49-50	Ratnagiri ...					
		Total, Southern Division.	3,11,497	2,26,715	5,38,212	1,95,707
	BOMBAY SUBUR- BAN DIVISION.					
1	Bombay Subur- ban District.	Miss Mary Nazli Weir.	7,200	.....	7,200	7,200
2	Do.	Estate of Gu- lamalli Nur- mahomed Ab- dulla.	755	326	1,081	704
		Total, Bombay Suburban Division.	7,955	326	8,281	7,904
		Grand Total ...	7,93,756	3,30,111	11,23,867	5,94,216

*Reduction in yearly rent is due to the sale of the Quetta property.

II—contd.

On account of arrears.		Amount written-off.		Balance.			Details of Balance.		Over-collections.	Amount collected in advance last year.	Remarks.
8	9	10	11	12	13	14	15	16				17	18
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1,835	37,656	500	...	9,903	9,903	5,663	4,240	14	10		
6,132	16,725	29	...	31,468	31,468	21,003	10,465	...	...
91	9,569	365	...	2,306	2,306	1,018	1,288	2	...		
467	12,142	17	...	2,194	2,194	786	1,408	13	...		
2,969	10,860	...	...	41,630	41,630	4,105	37,525	...	...
6,129	19,551	244	...	18,065	18,065	6,810	11,255	12	15		
1,211	8,029	20	...	5,271	5,271	2,565	2,656	...	...
199	10,345	...	...	8,245	8,245	4,433	3,812	...	...
2,573	8,229	...	290	3,919	4,209	3,919	290	...	...
26,337	1,10,544	43,236	180	1,26,696	1,26,876	63,763	63,113	...	...
47,943	2,43,650	44,411	470	2,49,697	2,50,167	1,14,085	1,36,082	41	25		
.....	7,200	...	...	.....	.....	...	.....	...	...
67	771	...	...	310	310	51	259	...	...
67	7,971	...	...	310	310	51	259	...	...
81,638	6,75,814	50,255	5,329	3,92,494	3,97,823	1,96,526	2,01,597	80	25		

† This includes a balance of Rs. 817 on account of suspensions.

STATEMENT

Statement showing progress made in liquidation of debts in estates
Central, Southern and Bombay Suburban

Serial No.	Name of 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	
NORTHERN DIVISION.				Rs.	Rs.	Rs.	
1	Panch Mahals	Mehlol ...	31st Jan. 1915 ...	...	...	...
2	Broach	Jhanor ...	15th Sept. 1926 ...	28,673	19,947	...	
3	Do.	Janiadra ...	26th Nov. 1926 ...	...	...	...
4	Do.	Dehej ...	7th March 1927 ...	326	326	2,500	
5	Surat	Edroos ...	11th June 1923 ...	1,32,792	1,21,000	3,250	
6-15	Ahmedabad ...						
16-18	Kaira ...						
19-22	Panch Mahals ...	Total for small	estates ...	2,53,989	62,460	1,921	
23-24	Broach ...						
25-34	Surat ...						
35-37	Thana ...						
CENTRAL DIVISION.				Total for North-ern Division ...	4,15,709	2,03,733	7,671
1	Ahmednagar	Koshti of Rahuri ...	1st June 1920 ...	...	...	...
2	East Khandesh.	Fakirchand of Chopda.	12th May 1917 ...	54,237	...	...
3	Do.	Deshmukh of Yawal	28th Feb. 1919 ...	35,157	...	...
4	Do.	Naik of Paldhi ...	14th Sep. 1920 ...	120	...	...
5	Do.	Wani of Gondgaon ...	29th Aug. 1925 ...	9,551	7,526	1,349	
6	West Khandesh.	Raisingpur ...	15th July 1903 ...	...	...	...
7	Do.	Kathi ...	26th Sept. 1925 ...	80,340	60,070	74,528	
8	Poona	Naik ...	2nd August 1923 ...	5,806	...	...
9	Do.	Shriniwas ...	27th October 1925 ...	459	177	...	
10	Do.	Natu ...	31st Aug. 1925 ...	...	...	...
11	Do.	Dabhade ...	16th July 1926 ...	1,85,200	1,85,200	...	
12	Satara	Deshmukh of Chikurde.	6th October 1922.	29,241	...	...
13	Sholapur	Warad ...	17th October 1921.	6,60,000	6,52,070	47,694*	
14-18	Ahmednagar ...						
19	East Khandesh.						
20	West Khandesh.	Total for small	estates.	2,97,731	1,57,540	43,937	
21-24	Nasik ...						
25-29	Poona ...						
				Total for Central Division ...	13,47,892	10,62,583	1,67,508†

† This consists of the following:— Rs. 1,17,333 Loan:

III.

under management under the Court of Wards Act in the Northern Divisions during the year 1926-27.

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 Court of Wards or Civil Court.	Remitted by creditors.	From current income.			
8	9	10	11	12	13	14	15
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
...	
...	...	19,731	...	216	...	.....
...	
...	336	2,500	.....
...	1,24,250	.....
...	...	429	411	13,093	50,445	.....
...	...	20,160	411	13,635	1,77,166	.....
...	
...	
...	
...	...	3,030	156	5,364	433	.....
...	
61,192	73,406	.....
...	
...	...	177	...	...	...	.....
...	
...	32,400	6,491	11,232	12,437	1,22,640	.....
...	
6,465	21,630	...	...	35,479	6,36,130	.....	* This includes Rs. 41,223 on account of interest during the current year.
45,000	...	64	...	9,324	1,47,069	.....
1,12,637	54,030	9,772	11,230	62,534	9,79,738	.....

raised; Rs. 50,175 Additional claims received during the year = Rs. 1,57,573.

STATEMENT

Serial No.	Name of district.	Name of estate.	Date on which management was assumed.	Debits 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
	SOUTHERN DIVISION.			Rs.	Rs.	Rs.
1	Belgaum ...	Nipani ...	23rd November 1917.	3,66,796	1,70,238	5,200
2	Do. ...	Chandur ...	1st August 1914 ...	10,145	20,768	12,700
3	Do. ...	Jamboti ...	21st April 1915 ...	1,708	.....	.....
4	Do. ...	Here ...	18th August 1915...	17,613	30,925	.....
5	Do. ...	Akbarnvis ...	15th June 1920 ...	16,595	43,714	6,000
6	Do. ...	Yergatti ...	5th November 1920	2,000	12,100	.....
7	Do. ...	Ghosarwad ...	1st August 1921 ...	*5,138	2,888	.....
8	Do. ...	Kalkundri ...	20th September 1925.	19,753	19,753	.....
9	Dharwar ...	Bhadrapur ...	1st June 1913 ...	.....	.....	.....
10-41	Belgaum ...	} Total for small estates.	.....	4,78,783	5,84,464	1,19,898†
42-43	Bijapur ...		.....	
44-48	Dharwar ...		.....	
49-50	Ratnagiri ...		.....	
		Total for Southern Division.	.....	9,18,831	8,84,850†	1,43,798
	BOMBAY SUBURBAN DIVISION.					
1	Bombay Suburban District.	Miss Mary Nazli Weir.	.....	21,608 (on 22nd July 1922).	.....	.....
2	Do. ...	Estate of Gulamalli and Nurmahomed Abdulla of Versowa.	.....	Nil (on 19th February 1923).	1,000 recently admitted.	.....
		Total for Bombay Suburban Division.	.....	21,608	1,000	.....
		Grand Total.	.....	27,03,990	21,62,166	3,18,977

Debts settled during current year.							Remarks.
8	9	10	11	12	13	14	
							Date by which it was expected on assumption of management that the estate would be clear of debt.
By incurring fresh debts.	By sale of property.	Rejected by Court of Wards or Civil Court.	Remitted by creditors.	From current income.	Balance.	15	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
2,900	...	2	...	17,910	1,57,536	...	
...	...	10	...	...	20,929	...	
...	...	285	...	5,000	85,700	...	
1,300	...	514	...	...	60,000	...	
...	...	...	...	6,300	5,600	...	
...	...	...	...	750	2,128	...	
...	...	...	...	10,025	9,758	...	
...	
1,08,300	2,175	30,745	48,646	19,385	5,08,109	...	
1,10,000	2,175	21,695	48,646	59,570	7,95,759	...	
...	
...	...	...	...	600	400	In 1932-33	
...	...	...	...	600	400	...	
2,29,637	57,505	51,428	90,449	1,26,309	19,43,005	...	

* As ascertained during the year under report. The difference in the last year's and current year's figures is explained as under:—

Current year's Rs.
 figures 8,54,550
 Last year's figures 8,57,026
 Difference — 2,476

Errors—
 New debts accounted during the year — 17,321
 Interest for the current year — 373
 Total — 17,694

Less—
 Amount shown at balance in last year's figures on account of an estate which has been freed from liabilities 130
 Net difference. 17,564

: Out of this Rs. 2,988 pertains to a new claim admitted in Bhopal.

There is no debt on Miss Weil's estate.

SIND

No. A-630 of 1927

From

KHAN BAHADUR NABI BAKSH MUHAMMED
HUSSAIN, M.A., LL.B., Court of Wards in Sind;

To

THE COMMISSIONER IN SIND.

SIND COURT OF WARDS OFFICE :

Hyderabad, Sind, 7th September 1927.

Subject.—Annual Administration Report.

Sir,

I have the honour to submit the annual report on the administration of the estates under the superintendence of the Court of Wards in the Province of Sind for the year ending the 31st July 1927.

Personnel. 2. The charge of the office was held by me throughout the year.

3. The number of estates under superintendence at the close of the year was 272 as compared with 243 in the previous year, the details being as under:—

At the beginning of the year	...	...	243
<i>Add</i> —Taken up during the year:—			
(a) On applications to the Commissioner in Sind	...	...	13
(b) On applications to the Court of Wards in Sind	...	...	15
(c) On recommendations from Collectors	...	...	4
(d) On certificates from District Courts	...	...	1
(e) On applications to District Courts for guardianship certificates	...	...	5
(f) Transferred from Incumbered Estates branch	...	...	1
			39
			282
<i>Deduct</i> —			
(a) Released on the owners' attaining majority	...	...	7
(b) Released on owner's death	...	...	1
(c) Discharged under section 40 (2) (c) of Act I of 1905	...	...	1
(d) Transferred to the Manager, Incumbered Estates in Sind	...	...	1
			10
Balance at the close of the year	...	...	272

4. The number of applications for superintendence disposed of during the year was 116 as compared with 83 in the previous year.

Disposal of applications.			
The number of applications for superintendence pending at the close of the previous year was		64	
Received during the year under report		108	
		<hr/>	172
<i>Disposal—</i>			
(a) Admitted	...	39	
(b) Rejected	...	77	
		<hr/>	116
Pending at the close of the year		...	56

Out of these, 9 have since been disposed of, 2 more have been reported upon and 45 only remain to be disposed of.

Out of these 45 petitions 21 were received within three months of the close of the year, 18 within six months, the remaining 6 have been pending for longer periods. Four of these are pending because the question of mutation in the Record of Rights in favour of the applicants has not yet been settled, and 2 are pending for want of detailed particulars from the Mukhtiarkars who are being expedited from time to time.

5. Two hundred and eighty-two estates remained under superintendence for the whole or part of the year under report. The details are as under :—

Management by leasing or otherwise.

(a) Wholly leased to outsiders	...	206
(b) Leased partly to estate owners and partly to outsiders	...	20
(c) Leased partly to outsiders and partly managed by the Department	...	4
(d) Entirely managed departmentally including those worked on cash rents.	...	11
(e) Only house rents	...	2
(f) Partly under pre-existing lease and partly amani	...	9
(g) Superintendence assumed after crops were removed	...	20
(h) Discharged from superintendence before crops were ready	...	4
(i) Wholly leased to estate owners	...	1
(j) Partly leased to outsiders and partly under pre-existing lease	...	2
(k) No lease given, the property being under dispute	...	1
(l) Remained uncultivated owing to deficiency of water	...	2
		<hr/>
Total		282

The number of estates wholly leased to outsiders was 206 out of 282 as compared with 189 out of 263 in the preceding year.

The results of the working are shown in the following table; the totals given in this table will be found to agree with those given in statement II.

Produce	Demands		Recoveries		Written off or otherwise stuck off		Balance	
	Arrears	Current	Arrears	Current	Arrears	Current	Arrears	Current
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Lease Money ...	92,206	5,35,210	65,526	4,00,797	803	...	25,877	1,34,413
Assessment (1) ...	1,390	2,00,189	1,346	1,93,132	...	...	44	7,057
Net Arrears and produce (2) ...	6,870	5,729	175	4,516	...	...	6,695	1,213
Assessment (1) ...	...	2,700	...	2,700	...	...	...	...
Rents ...	994	13,678	757	12,409	...	...	237	1,269
Total ...	1,01,460	7,57,506	67,804	6,13,554	803	...	32,853	1,43,952

(1) Includes fallow assessment and assessment due on land given on cash rents.

(2) Includes net cash rents.

6. The following figures show the total receipts under the various heads for the year under report and the preceding year :—

Income.	1926-27	1925-26	Increase	Decrease
	Rs.	Rs.	Rs.	Rs.
1. Rents and produce ...	6,81,353	5,94,024	87,334	...
2. Earnest money ...	17,162	13,300	3,862	...
3. Adjustment of lease money ...	11,314	5,613	5,701	...
4. Interest, notice fee, etc. ...	5,311	3,078	2,233	...
5. Cash balances of new estates ...	19	20,949	...	20,930
6. Sale proceeds of land ...	6,182	8,118	...	1,936
7. Compensation of land acquired by Government.	39,065	15,844	23,221	...
8. Old debts ...	9,858	1,29,204	...	1,19,346
9. Sale proceeds of moveable property	1,640	16,201	...	14,561
10. Paid by estate owners ...	378	...	378	...
11. Interest on investment ...	39,945	32,246	7,699	...
12. Government loan ...	2,000	...	2,000	...
13. Recovery of takavi ...	2,505	5,105	...	2,600
14. Recoveries on account of registration, etc.	7	...	7	...
15. Private loan ...	6,960	21,000	...	14,040
16. Pension ...	642	706	...	64
Total ...	8,24,346	8,65,388	1,32,435	1,73,477
Total decrease ...			41,042	

The increase of Rs. 87,334 under the head "Rents and produce" is due to a number of new estates having been admitted to

superintendence and to the realization of better lease moneys and the decrease under the head "Old debts" is explained below:—

The account of old debts recoverable stands as under:—

	Rs.
Balance outstanding at the beginning of the year	18,204
<i>Add—</i>	
(a) Shown in the last report as recoverable in the future years	21,215
(b) Determined during the year	16,398
	55,817
<i>Deduct—</i>	
(a) Recoverable in future years	25,424
(b) Written off	438
	25,862
Balance to be recovered within the year	29,955
Recoveries	9,858
Balance still due	20,097

The entire balance is under process of recovery. It is on account of the bad year that the balance is slightly larger than that of the previous year in which it was Rs. 18,204.

7. The expenditure for the year under report excluding investments amounted to Rs. 8,24,063 against Rs. 5,67,455 in the previous year:—

—	1926-27	1925-26	Increase	Decrease
	Rs.	Rs.	Rs.	Rs.
1. Government demands	2,01,358	1,52,995	48,363	...
2. Maintenance and tuition	1,88,618	1,60,150	28,468	...
3. Personal expenses	1,02,141	78,346	23,795	...
4. Suit expenses, etc.	30,699	18,673	12,026	...
5. Municipal and other taxes	1,610	740	870	...
6. Pay of servants	4,663	1,413	3,250	...
7. Registration and stamp	217	377	...	160
8. Garden and other cultivation expenses	723	618	105	...
9. Produce to co-sharers	12,669	4,163	8,507	...
10. Adjustment of former lease money.	11,314	5,613	5,701	...
11. Purchase of lands and buildings, etc.	6,764	33,044	...	26,280
12. Savings paid to estate owners	72,950	39,862	33,088	...
13. Compensation to lessees	1,000	...	1,000	...
14. Pension	80	...	80	...
15. Petty items... ..	1,209	1,352	...	143
16. Cost of management	41,270	36,277	4,993	...
17. Proved debts paid with interest	1,17,982	14,196	1,03,786	...
18. Loans repaid with interest	18,863	4,635	14,228	...
19. Government loan repaid	50	...	50	...
20. Takavi	9,883	2,922	6,961	...
21. Paid under Civil Court decrees ... ..	...	5,754	...	5,754
22. Redemption of ornaments ... ..	...	1,206	...	1,206
23. Audit fee ... ..	...	5,120	...	5,120
Total	8,24,063	5,67,455	2,95,271	38,663
Net increase ... ..	...	...	2,56,603	...

Notable increases are of Rs. 48,363, Rs. 28,468 and Rs. 23,795 under the heads "Government demands, maintenance and tuition and personal expenses," respectively, due to a large increase in the number of the estates admitted to superintendence and of Rs. 1,03,786 under the head "Proved debts paid with interest" chiefly due to the payment of debts of the estate of the late Mr. G. M. Bhurgri to the extent of Rs. 99,658.

Collection of dues. 8. The figures regarding collections of rents and produce stand as under :—

	Rs.
Arrears shown last year	27,207
Under postponement allowed in previous years ...	67,630
Amount prohibited under Civil Court orders ...	6,623
	<hr/>
Current demands	1,01,460
	7,57,506
	<hr/>
Total ...	8,58,966
<i>Deductions—</i>	Rs.
Amount written off out of arrears ...	46
Amount under postponement ...	96,095
Amount struck off owing to discharge of estates (out of arrears) ...	757
Amount prohibited under Civil Court Orders	7,423
Due by a debtor since come under the protection of the Manager, Incumbered Estates in Sind (Incumbered Estate No. 1174)	10,005
Government assessment demanded by Mukhtiarkars after the close of the year	7,101
Claim pending before Insolvency Court	7,133
	<hr/>
	1,28,560
	<hr/>
Amount recoverable within the year... ..	7,30,406
Collections out of arrears ...	67,804
Collections out of current demands ...	6,13,554
Total recovery ...	6,81,358
Balance ...	49,048
Since recovered	18,155
Under process	30,893
	<hr/>
	49,048

The percentage of the total recovery (Rs. 6,81,358) to the amount recoverable within the year (Rs. 7,30,406) works out at 93.29 per cent. as compared with 95.62 per cent. in the preceding year and that of recoveries (Rs. 6,13,554) out of the current demands recoverable within the year (Rs. 7,57,506—postponed Rs. 96,095—Rs. 6,61,411) works out at 92.76 as compared with 96.81 in the preceding year.

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BOMBAY

The decrease in the percentage of recoveries has not been considerable in view of general deficiency of water supply, damage done by locusts and to the heavy fall in the price of the cotton which hit hard the lessees in the cotton growing tracts. Numerous applications were received by me for remission and postponement of lease money. Remission was of course refused, so also postponement except in a few hard cases. In these cases too postponement of only a part of the lease money was granted. Even after the close of the year no efforts were spared to reduce the arrears to the lowest possible limit inasmuch as out of an outstanding of Rs. 49,048, an amount of Rs. 18,155 has since been recovered. This practically raises the percentage of recoveries to 95.77.

Government demands. 9. The account of Government demands stands as under :—

	Rs.
Balance outstanding last year	8,689
<i>Add—</i>	
(a) Arrears claimed for new estates	210
(b) Since notified	1,369
(c) Current demands	2,02,134
	<hr/>
Amount due within the year	2,12,402
Payments	2,01,358
	<hr/>
Balance outstanding	11,044
Details of balance—	Rs.
(1) Due in future years	233
(2) Under postponement allowed by the Revenue Department	1,376
(3) Not paid for want of balance available in estates by which due (all prior to assumption of superintendence)	2,364
(4) Notified after the close of the year (including Rs. 5,657 recoverable by the Revenue Department direct from Rais Jan Mahomed lessee of Court of Wards estate No. 415 and uncle of the wards)	7,071
	<hr/>
	11,044

The percentage of payments made (Rs. 2,01,358) to the amount payable (Rs. 2,12,402 *minus* 233 *minus* 1,376) is 95.52 per cent. as compared with 95.74 per cent. in the previous year. The above figure includes demands on account of land revenue due whether before or after assumption of superintendence as also demands on account of takavi due before assumption of superintendence.

The balance outstanding *viz.*, Rs. 11,044 is made up of:—

	Rs.
Land Revenue	8,427
Takavi	2,219
Non-Jamabandi items	398
	<hr/>
Total ...	11,044

The figures of land revenue arrears and takavi outstanding at the close of the year have been compiled separately according to the statement so far received from the Mukhtiarkars on the requisition of this office. (The outstandings in respect of a few Talukas from which the necessary statements have not yet been received are according to this office records Rs. 7,148, 100 and 78 on account of land revenue, takavi and non-jamabandi items, respectively). These statements show the balances due to these Talukas including the above amounts to be Rs. 11,887 on account of land revenue, Rs. 2,630 on account of takavi and Rs. 1,384 on account of non-jamabandi items as against the corresponding figures of Rs. 8,427, Rs. 2,219 and Rs. 398 shown above.

As regards the excess of Rs. 3,460 under the head of land revenue Rs. 3,072 have been demanded on account of a new estate and the matter is under correspondence, so also the correspondence is going on in respect of Rs. 92 more. The balance of Rs. 296, the excess of Rs. 986 under non-jamabandi items and Rs. 411 under takavi (the latter being partly due to the accumulation of interest on the original Takavi loan) have not been demanded before.

The account of takavi taken from Government by Court of Wards for estates under superintendence stands as under:—

	Rs.
Balance outstanding at the beginning of the year ..	50
<i>Add—</i>	
Loan raised during the year under report ...	2,000
	<hr/>
Total ...	2,050
<i>Deduct—</i>	
Repaid during the year	50
	<hr/>
Balance at the close of the year ...	2,000

10. The cost of management for 1925-26 which was recovered during the year under report was Rs. 41,270 as against Rs. 36,277 recovered in the preceding year. This works out at 6.29 per cent. on the gross income of 1925-26 as compared with 6.23 per cent. at which it was recovered for 1924-25. The total cost of the joint Departments, the Incumbered Estates and the Court of Wards, was Rs. 90,600 as against Rs. 86,739 in the previous year.

Advances and cost of cultivation. 11. The details of advances for cultivation are as under :—

	Rs.
Balance shown outstanding at the end of the previous year	2,880
<i>Add—</i>	
Advances made during the year	9,884
	12,764
<i>Deduct—</i>	
(a) Recovery	2,505
(b) Written off, estate being, discharged	500
(c) Written off as irrecoverable	379
	3,384
Balance outstanding at the close of the year	9,380
Due in 1927-28	9,000
Under process of recovery	380

12. Rs. 1,88,618 were spent on maintenance and education of Maintenance and the wards as against Rs. 1,60,150 spent in the education of wards. previous year. The details are as under :—

	Rs.
Cash for maintenance and tuition	1,66,345
Produce enjoyed by the wards or on their behalf and adjusted to maintenance	22,273
	Total ... 1,88,618

There are in all 547 wards. Out of these 394 are males and 153 are females. Three of the females have been receiving education. Out of the 394 males :—

- 32 are below school age.
- 84 are over school age.
- 5 are in service.
- 7 are lunatics.
- 3 are deaf and dumb.
- 4 are invalids.
- 3 are dead.
- 36 are learning profession or doing agricultural work.
- 44 are doing nothing (5 are given up as hopeless cases, 16 are without a school in their vicinity, attempts to send the remaining 23 to school continue).
- 13 have come under superintendence only recently.
- 163 are receiving education as under :—
 - 38 Qoran.
 - 4 Hindu Sindi characters.
 - 79 Vernacular tuition.
 - 40 English education.
 - 2 College education.

The education of the wards engages my personal attention and every endeavour is made to impress upon them (specially the intelligent and well-to-do ones) the necessity of proper education.

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

	Rs.
Balance at the beginning of the year	... 2,57,833
Fresh claims filed	... .. 1,91,249
Interest accrued	... .. 4,566
Loans raised	... .. 6,960
	<hr/>
Total	... 4,60,608

Deduct—

Settled during the year:—

(a) Paid—	Rs.
Private loan and interest on it.	18,863
Proved debts and interest thereon	... .. 1,17,982
(b) Disallowed	... .. 1,81,253
(c) Written off	... .. 1,906
	<hr/>
	3,20,004

Balance ... 1,40,604

Details of balances—

	Rs.
(a) Amount awarded	... 67,026
(b) Claims not yet settled	... 58,653
(c) Private loan	... .. 14,925
	<hr/>
	1,40,604

Claims. 14. The following figures relate to claims:—

	No. of claims	Amount Rs.
Pending at the beginning of the year	... 55	1,53,908
Filed during the year	... .. 81	1,91,249
	<hr/>	<hr/>
	136	3,45,157
	<hr/>	<hr/>
	Rs.	
Decided	... 104 =	2,84,598
Written off	... 1 =	1,906
	<hr/>	<hr/>
	105	2,86,504
	<hr/>	<hr/>
Balance	... 31	58,653

Out of 31 claims pending at the close of the year, 21 claims were not due for hearing, two claims are connected with a pending Civil suit and have been put off *sine die*, one has been since decided and the remaining seven claims could not be heard either for non-appearance of the parties or for want of production of witnesses. No appeal was filed during the year under report. One appeal shown as pending last year was rejected during the year under report.

15. The total investments at the end of the year amounted to Rs. 7,13,174 as compared with Rs. 6,46,819 in Investments. the previous year taking the War loan bonds and the several debentures at their nominal face value.

The investments are as under :—

			Rs.
War loan bonds (1929-47)	...	...	31,900
Do. (1927)	...	...	19,600
Do. (1928)	...	...	1,05,400
Do. (1932)	...	...	4,54,400
Do. (1933)	...	...	24,000
Debentures of Municipalities	...	...	} 4,500
Port Trust and Bombay Improvement Trust	...	...
Bombay Development loans	...	...	16,100
Saving Bank deposits with Post Office and Cash Certificates, etc.	...	...	19
Loans to Incumbered Estates	...	...	42,330
Loans to Court of Wards Estates	...	...	14,925
Loans to Co-operative Societies	...	...	...
			7,13,174

The uninvested balance amounts to Rs. 4,00,109 as compared with Rs. 4,90,583 shown in the previous year. Steps are being taken to invest a good portion of the balance in Government Securities.

16. Forty-three suits were pending at the close of the year 1925-26. Thirteen new suits were filed during Litigation. the year making a total of fifty-six. In 22 the Court of Wards was plaintiff and in 34 defendant. Out of the first 22, 2 were for dissolution and rendition of partnership accounts, 4 for accounts, 2 for recovery of money, 3 for declaration of titles, 8 for cancellation of sales before Superintendence, and 3 for partition.

As for 34 suits in which the Court of Wards was the defendant, 11 were for partition, 3 for possession of land, 12 for recovery of debts due by estates under superintendence; 2 for damages, 2 for declaration and injunction against taking estates under superintendence, 1 for injunction against recovery of lease money, 2 for declaration of titles and 1 for setting aside partition before superintendence. Eighteen suits were disposed of during the year.

Out of these 6 were decided in favour of the Court of wards and 6, against the Court of Wards and 6 were struck off. Out of the remaining 38, 12 are comparatively fresh and 1 has since been decided after the close of the year in favour of the Court of Wards and the remaining 25 are still pending. Seven appeals were pending at the close of the year 1925-26. In 2 the Court of Wards was appellant and in the remaining 5 respondent. Eight more appeals were filed during the year, 5 against the Court of Wards, 3 by the Court of Wards. One appeal was decided in favour of the Court of Wards and 1 against and the remaining 13 are pending.

Records. 17. The record due for destruction in the year under report was duly destroyed.

General. 18. The department continues to show progress. The number of estates under superintendence of the Court of Wards is rapidly increasing. There were 272 estates under superintendence at the close of the year as against 243 in the previous year, 228 in 1924-25, 207 in 1923-24 and 181 in 1922-23. Thus during the last four years the number has increased by almost 50 per cent. Some of the estates are very big and to cope with the ever increasing work every one concerned has to work extra hours. This has however a limit and I think it will be necessary to strengthen the staff soon.

I have maintained close touch with most of the wards during my tour. Their education, health and welfare generally received my personal attention and their reasonable wants were readily supplied.

I inspected the properties of 31 estates in 45 Dehs besides 42 buildings of 25 estates.

The Deputy Managers, Upper Sind and Lower Sind, inspected the properties of 15 and 40 estates respectively.

The office of the Assistant Manager was held by Mr. Nanikram Jethmal throughout the year.

I have the honour to be,

Sir,

Your most obedient servant,

N. B. MUHAMMED HUSSAIN,

Court of Wards in Sind.

STATEMENT No. I.

Statement showing the general position of estates under Government management for the year 1926-27.

Serial No.	Name of the province.	Name of the estate owner and number of estate.	Total area of the estate.	Cultivated area.	Uncultivated area.	Total Gov. expenditure.	Total due to the Department, including assessment.	Total gross receipts.
1	2	3	4	5	6	7	8	9
			Acres.	Acres.	Acres.	Rs.	Rs.	Rs.
1	Sind	Dhani Parto, No. 80.	3,825	1,430	2,395	5,251	15,229	(1)17,962
2	Do.	Gawharkhan, No. 278.	4,955	2,524	2,431	5,011	27,692	34,932
3	Do.	Tajokhan, No. 302	6,021	4,538	1,483	24,469	77,702	(2)94,867
4	Do.	Mahomed Lukman, No. 310.	3,238	1,165	2,073	4,351	15,908	17,833
5	Do.	Kararo Shah, No. 314	4,859	2,246	2,613	12,259	26,692	(3)29,277
6	Do.	Hanzokhan, No. 321	2,562	1,450	1,112	5,304	17,254	20,075
7	Do.	Mahomad Amin, No. 370.	2,340	971	1,369	3,255	18,385	16,653
8	Do.	Abdul Nabi, No. 394.	4,796	2,184	2,602	9,268	43,393	(4)53,399
9	Do.	Ghulam Rasul No. 415.	22,607	6,264	16,343	22,900	1,06,228	61,400
		Total ...	55,223	22,772	32,451	98,048	3,48,503	3,66,978
		Total of other estates.	80,979	34,108	46,871	1,04,541	4,09,003	4,57,368
		Grand Total ...	136,202	56,880	79,322	2,02,589	7,57,506	(A) 7,24,346

Serial No.	Name of the province.	Name of the estate owner and number of estate.	Total expenditure.	Balance.		Total liability.	Cost of management for 1926-27.	Percentage on gross income, 1926-27.	Remarks.
				Invested.	Uninvested.				
1	2	3	10	11	12	13	14	15	16
			Rs.	Rs.	Rs.	Rs.	Rs.		
1	Sind	Dhani Parto, No. 80.	31,742 ⁽⁵⁾	44,600	-7,100*	...	917	6.29	
2	Do.	Gawharkhan, No. 278.	22,186 ⁽⁶⁾	20,500	17,251	...	1,658	..	
3	Do.	Tajokhan, No. 302	53,961 ⁽⁷⁾	1,78,000	43,453	...	4,302	..	
4	Do.	Mahomed Lukman, No. 310.	18,956 ⁽⁸⁾	20,500	10,139	...	539	..	
5	Do.	Kararo Shah, No. 314	32,771 ⁽⁹⁾	...	6,151	+1,492	1,334	..	
6	Do.	Hanzokhan, No. 321	14,690 ⁽¹⁰⁾	6,000	10,226	...	1,189	..	
7	Do.	Mahomad Amin, No. 370.	7,845 ⁽¹¹⁾	...	19,365	...	1,317	..	
8	Do.	Abdul Nabi, No. 394.	30,092	30,000	39,393	...	4,501	..	
9	Do.	Ghulam Rasul No. 415.	1,72,453	...	26,367	...	218	..	
		Total ...	3,64,698	2,99,400	1,65,165	1,492	16,375	...	
		Total of other estates	4,39,365	4,13,774	2,34,944	1,39,112	24,695	...	
		Grand Total ...	(B) 8,24,063	7,13,174	4,00,109	1,40,604	41,970	...	

* This is being made up by sale of investments held on behalf of the ward.

† The creditor being dissatisfied with the award has filed a civil suit which is still pending.

(A) Besides total gross receipts shown in column 9 the following amounts were realized by sale of investments and by return of money on loan :-

	Rs.
(1)	4,770
(2)	3,160
(3)	1,609
(4)	14,230
	23,739

(B) Besides total gross expenditure shown in column 10 the following amounts were invested and paid for cost of establishment in advance :-

	Rs.
(5)	2,767
(6)	1,196
(7)	19,711
(8)	3,320
(9)	1,197
(10)	2,764
(11)	12,330

42,975

STATEMENT No. II.

Statement showing the efficiency of rent and produce collections in estates under superintendence of Court of Wards in Sind for the year 1926-27.

Serial No. 1	Name of the province. 2	Name of the estate owner and number of estate. 3	Demands on account of			Collections on account of		
			Arrears. 4	Current. 5	Total. 6	Arrears. 7	Current. 8	Total. 9
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Sind	Dhani Parto, No. 80.	...	15,229	15,229	...	15,229	15,229
2	Do.	Gawharkhan, No. 278.	1,994	27,692	29,686	1,993	26,971	28,964
3	Do.	Tajokhan, No. 302.	18,045	77,702	95,747	18,045	60,504	78,549
4	Do.	Mahomed Lukman, No. 310.	3,503	15,908	19,411	3,407	12,204	15,611
5	Do.	Kararo Shah, No. 314.	801	26,682	27,483	496	24,545	25,040
6	Do.	Hamzokhan, No. 321.	8,072	17,284	25,356	267	14,676	14,943
7	Do.	Mahomad Amin, No. 370.	1,000	18,385	19,385	1,000	15,613	16,613
8	Do.	Abdul Nabi, No. 394.	19,969	43,393	56,362	12,022	11,593	23,915
9	Do.	Ghulam Rasool Khan, No. 415.	...	1,06,228	1,06,228	...	69,545	69,545
		Total ...	46,384	3,48,503	3,94,887	37,229	2,51,180	2,88,409
		Total of other estates.	55,076	4,09,009	4,64,079	30,575	3,62,374	3,92,949
		Grand Total...	1,01,460	7,57,506	8,58,966	67,804	6,13,554	6,81,358

Serial No. 1	Name of the province. 2	Name of the estate owner and number of estate. 3	Written off from			Struck off owing to discharge of estates from			Balance from		
			Arrears. 10	Current. 11	Total. 12	Arrears. 13	Current. 14	Total. 15	Arrears. 16	Current. 17	Total. 18
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Sind	Dhani Parto, No. 80.	...	...	...	...	...	...	...	...	...
2	Do.	Gawharkhan, No. 278.	...	...	...	...	...	...	...	...	...
3	Do.	Tajokhan, No. 302.	...	...	...	...	...	...	...	...	...
4	Do.	Mahomed Lukman, No. 310.	...	...	...	...	...	...	...	...	...
5	Do.	Kararo Shah, No. 314.	...	...	...	...	...	...	...	...	...
6	Do.	Hamzokhan, No. 321.	7	...	7	...	...	...	7,798	2,608	10,406
7	Do.	Mahomad Amin, No. 370.	...	...	...	...	...	...	...	2,773	2,773
8	Do.	Abdul Nabi, No. 394.	...	...	...	...	...	...	947	31,500	32,447
9	Do.	Ghulam Rasool Khan, No. 415.	...	...	...	...	...	...	...	36,683	36,683
		Total ...	7	...	7	...	...	...	9,148	97,323	1,06,471
		Total of other estates.	89	...	39	757	...	757	23,705	46,629	70,334
		Grand Total...	46	...	46	757	...	757	32,853	1,43,952	1,76,805

STATEMENT No. III.

Statement showing the progress made in the liquidation of debts in the Court of Wards estates during the year 1926-27.

Name of province.	Name of the estate owner and number of estate.	Date on which superintendence was assumed.	Debts due on assumption of charge.	Debts incurred in previous years after charge was assumed.	Balance of the debts at the beginning of the year.	Additional debts incurred during the year.	Debts settled during the year.
1	2	3	4	5	6	7	8
			Rs.	Rs.	Rs.	Rs.	Rs.
Sind ...	Dhani Parto. No. 80.	24th February 1911.	100	1,900	...	...	...
Do. ...	Gawhar k h a n. No. 298.	10th October 1921.	.....	888	...	...	...
Do. ...	Tajokhan, No. 302.	14th September 1922.	.....	...	...	...	...
Do. ...	Mahomed Lukman, No. 310.	2nd December 1922.	.....	...	...	...	...
Do. ...	Sayed Kararo Shah, No. 314.	3rd February 1923.	.....	21,759	1,492	...	...
Do. ...	Ham z o k h a n. No. 321.	10th May 1923.	.....	916	...	...	...
Do. ...	Mahomed Amin, No. 370.	9th July 1924.	.....	...	...	...	...
Do. ...	Abdul Nabi, No. 394.	4th February 1925.	.....	...	...	...	...
Do. ...	Ghulam Rasul Khan, No. 415.	{ 23rd November 1925. 1st April 1926. 30th April 1926.	...	1,59,722	1,37,130	56,012	...
	Total of other estates ...		5,94,526	4,37,423	1,19,211	1,46,763	...
	Total ...		5,94,526	6,21,908	2,57,633	2,02,775	...

Name of province.	Name of the estate owner and number of estate.	Date on which superintendence was assumed.	Debts settled during the year—contd.						Date by which it was expected on assumption of management that estate would be clear of debts.
			By sale of prop.	Rejected by Court of Wards.	Written off.	Remitted by creditors.	From current income.	Balance.	
1	2	3	9	10	11	12	13	14	15
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Sind ...	Dhani Parto. No. 80.	24th February 1911.	...	...	...	...	...	...
Do. ...	Gawhar k h a n. No. 298.	10th October 1921.	...	...	...	...	...	...
Do. ...	Tajokhan, No. 302.	14th September 1922.	...	...	...	...	...	...
Do. ...	Mahomed Lukman, No. 310.	2nd December 1922.	...	...	...	...	...	...
Do. ...	Sayed Kararo Shah, No. 314.	3rd February 1923.	...	...	...	...	...	1,492*	
Do. ...	Ham z o k h a n. No. 321.	10th May 1923.	...	...	...	...	...	...
Do. ...	Mahomad Amin, No. 370.	9th July 1924.	...	...	...	...	...	...
Do. ...	Abdul Nabi, No. 394.	4th February 1925.	...	...	...	...	...	...
Do. ...	Ghulam Rasul Khan, No. 415.	{ 23rd November 1925. 1st April 1926. 30th April 1926.	...	93,464	...	...	99,658	...	
	Total of other estates ...		...	67,769	1,906	...	37,187	1,39,112	
	Total ...		...	1,81,253	1,906	...	1,36,845	1,40,604	

* The creditor does not accept this amount pending decision of the suit referred to in the last year's statement.

† This is one to the estate having been transferred to Manager's protection.

*Below report of the estates under management of the Court of
Wards in Sind for the year 1926-27*

No. P—88-B

REVENUE DEPARTMENT.

OFFICE OF THE COMMISSIONER IN SIND :
GOVERNMENT HOUSE, KARACHI, 1ST OCTOBER 1927.

Submitted to Government.

2. There were 243 estates under management at the beginning of the year. Of these 10 were relinquished during the year, while 39 new estates were taken up leaving a closing total of 272.

3. Out of 172 applications, including 64 pending at the close of the previous year, 116 were disposed of, leaving a balance of 56 at the end of the year. These include 5 which were under disposal for more than six months.

4. The income of the estates was Rs. 8,24,000 as against Rs. 8,65,000 in the previous year.

5. The total expenditure shows a net increase of Rs. 2,57,000. The heads of increase were as follows :—

	Rs.
Government demands	48,000
Maintenance and tuition	28,000
Personal expenses	24,000
Suit expenses, etc.	12,000
Municipal and other taxes	1,000
Pay of servants	3,000
Produce to co-sharers	9,000
Adjustment of former lease money	6,000
Savings paid to estate-owners	33,000
Compensation to lessees	1,000
Cost of management	5,000
Proved debts paid with interest	1,04,000
Loans repaid with interest	14,000
Takavi	7,000
	2,95,000

Expenditure decreased under the following heads :—

	Rs.
Purchase of lands and buildings, etc... ..	26,000
Paid under Civil Court decrees	6,000
Redemption of ornaments	1,000
Audit fee	5,000
	33,000

The increase in expenditure is chiefly due to a large increase in the number of estates admitted to superintendence, and to the payment of proved debts of the estate of the late Mr. G. M. Bhurgri.

6. The aggregate amount due to the estates was Rs. 8,59,000 of which Rs. 6,81,000 were collected and Rs. 1,000 written off, leaving a balance of Rs. 1,77,000 to be recovered. The balance compared with that of the previous year is detailed below :—

	1926-27	1925-26
	Rs.	Rs.
Postponements	96,000	68,000
Recoveries prohibited by Civil Courts.	8,000	7,000
Recovered after the close of the year ...	18,000	12,000
Under process	31,000	15,000
Due by a debtor since come under the protection of the Manager, Incumbered Estates in Sind (Estate No. 1174)	10,000	...
Government assessment demanded by Mukhtyarkars after the close of the year	7,000	...
Claim pending before Insolvency Court	7,000	...
	1,77,000	1,02,000

The percentage of recoveries to the total amount due for collection during the year is 93.29 as compared with 95.62 in the previous year. The decrease is due to poor crops, damage done by locusts and a heavy fall in the price of cotton. A large portion of the balance has been collected since the end of the year.

7. The aggregate amount of old debts due to estates at the commencement of the year was Rs. 39,419 to which Rs. 16,398 were added during the year. Of the total of Rs. 55,817, Rs. 9,858 were recovered and Rs. 438 written off.

The balance of Rs. 45,521 is accounted for as under :—

	Rs.
Recoverable in future years	25,424
Under process of recovery	20,097
	45,521

8. Government arrears due by the Court of Wards at the close of the year amounted to Rs. 11,044 as against Rs. 8,689 in the previous year.

9. The total indebtedness of the estates at the commencement of the year amounted to Rs. 2,57,833 to which new debts of Rs. 2,02,775 were added during the year. Out of the total liabilities of Rs. 4,60,608 Rs. 3,20,004 compared with Rs. 68,013 in the preceding year, were settled as under, reducing the balance to Rs. 1,40,604 at the close of the year :—

			Rs.
Debts paid	...	...	1,36,845
Claims rejected	...	...	1,81,253
Claims written off	...	...	1,906
			3,20,004

10. Out of 136 claims including 55 remaining undecided from the previous year, 105 were disposed off, leaving 31 unsettled claims at the end of the year.

11. The total investments at the close of the year amounted to Rs. 7,13,174 while the uninvested balance was Rs. 4,00,109. Steps are being taken to invest a substantial portion of this balance in Government Securities. The invested balance includes Rs. 31,900 deposited in the War Loan of 1929-47, Rs. 6,03,400 in the War Bonds of 1927, 1928, 1932 and 1933, Rs. 4,500 in the debentures of local bodies, Rs. 16,100 in the Bombay Development Loan and Rs. 57,274 advanced to estates under Government management.

12. The administration of the estates has again been carried on most satisfactorily by Khan Bahadur Nabi Bakhsh, who was in charge of them throughout the year.

13. The administration report of the Bughio estate under the management of the Collector and Special Court of Wards, Larkana, will follow shortly.

W. F. HUDSON,
Commissioner in Sind.

Report.

Court of Wards.

Administration — for the year
ending 31st July 1927 of estates
in the Bombay Presidency under,

GOVERNMENT OF BOMBAY.

REVENUE DEPARTMENT.

Resolution No. P. 54.

Bombay Castle, 23rd March 1928.

Memorandum from the Commissioner in Sind No. P. 88-B dated 1st October 1927—Forwarding, with his remarks the report for the year ending 31st July 1927 of the Court of Wards in Sind on the administration of estates under the Court's management.

Letter from the Commissioner, S. D., No. W.R.D.P.R.B-I dated 7th October 1927.

Letter from the Commissioner, C. D., No. W.R.D.P.R.B-II dated 18th October 1927.

Letter from the Commissioner, N. D., No. W.R.D. 28 dated 22nd October 1927.

Letter from the Commissioner, Bombay Suburban Division, No. W.R.D.P.R. 2 dated 10th November 1927—Submitting the reports for the year ending 31st July 1927 on the administration of estates under the Court of Wards.

Memorandum from the Commissioner in Sind No. P. 88-B dated 29th October 1927.

RESOLUTION.—Recorded.

By order of the Governor in Council,

G. K. JOSHI,

Under Secretary to Government.

To

The Commissioner in Sind,
The Commissioner, N. D.,
The Commissioner, C. D.,
The Commissioner, S. D.,
The Commissioner, Bombay Suburban Division,
All Collectors, including the Deputy Commissioner, Upper
Sind Frontier,
The Director of Agriculture,
The Commissioner of Settlements and Director of Land Records,
The Manager, Incumbered Estates in Sind,

[P. T. O.]

The Compiler, General Administration Report,
The Director of Information and Labour Intelligence,
The Accountant General,
The Oriental Translator to Government,
The Finance Department,
The Editors' Tables, Hyderabad and Sukkur,
Editors of Newspapers,
The Non-official Members of the Legislative Council,
The Non-official Members of the Legislative Assembly and
Council of State representing the Bombay Presidency,
The Secretary to the High Commissioner for India, London.