

Annual Reports.

Report on the administration of the estates under the management of the Courts of Wards in the Bombay Presidency for the year ending 31st July 1923.

GOVERNMENT OF BOMBAY.

REVENUE DEPARTMENT.

Resolution No. P.—54.

Bombay Castle, 28th January 1924.

Memorandum from the Commissioner in Sind No. P.—88-R., dated 24th September 1923.

Letter from the Commissioner, N. D., No. W.R.D.—28 dated 2nd October 1923.

Letter from the Commissioner, C. D., No. W.R.D.-P.R.B.—11 dated 4th October 1923.

Letter from the Commissioner, S. D., No. P.W.D.-P.R.B.—1 dated 6th October 1923.

Letter from the Commissioner, Bombay Suburban Division, No. W.R.D.-P.R.I., dated 21st November 1923.

Submitting their annual reports on the management of private estates in their respective charges as Courts of Wards for the year ending 31st July 1923.

RESOLUTION.—Recorded.

By order of the Governor in Council,

A. R. DALAL,
Deputy 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 Manager, Incumbered Estates in Sind,
- *The Director of Agriculture,
- *The Settlement Commissioner and Director of Land Records,
- *The Director of Public Instructions,
- *The Private Secretary to His Excellency the Governor,
- †The Accountant General,
- *The Oriental Translator to Government,
- *The Editor's Tables,
- *The Non-official members of the Legislative Council, Bombay,
- *The Non-official members of the Legislative Assembly representing the Bombay Presidency,
- †The High Commissioner for India.

* With copies of the report.

† By letter.

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NORTHERN DIVISION.

F. G. PRATT, Esq., I.C.S., Commissioner, N. D.

CENTRAL DIVISION.

G. W. HATCH, Esq., I.C.S., Commissioner, C. D.

SOUTHERN DIVISION.

H. L. PAINTER, Esq., I.C.S., Commissioner, S. D.

BOMBAY SUBURBAN DIVISION.

J. R. MARTIN, Esq., C.I.E., I.C.S., Commissioner,
Bombay Suburban Division.

I.—NUMBER OF ESTATES UNDER MANAGEMENT.

Northern Division.—At the beginning of the year there were 42 estates under management (5 large and 37 small). Two small estates were taken under management during the year (1 in Ahmedabad and 1 in Surat). The assumption of the superintendence of the estate of the minor daughters of the late Vanmali Vallabh of Surat was sanctioned under Government Resolution, Revenue Department, No. 9989 dated 3rd January 1924, but the assumption of management has been kept in abeyance under orders of the Civil Court till the suit filed by the mother of the minors is decided. Four small estates were released from management during the year under report (2 in Kaira and 2 in Surat). The year thus closed with 40 estates under management (5 large and 35 small).

Central Division.—At the beginning of the year there were 8 large and 15 small estates under management. One small estate of Chaugule of Jalgaon was released while a small estate of Kadam of Poona was taken up during the year. Thus the total number at the end of the year remained the same. Statistical information regarding these estates is given in the accompanying three statements.

Southern Division.—The year began with 50 estates as against 51 in the preceding year. In Belgaum one estate was taken over, and one was relinquished on account of the death of the ward. The number of estates at the close of the year thus remained the same.

Bombay Suburban Division.—There was no change in the number of estates under management—two.

II.—INCOME.

Northern Division.—The total gross income amounted to Rs. 3,17,304 as against Rs. 3,31,766 in the previous year. The decrease is due to unfavourable season and to four small estates having gone out of management.

Central Division.—The total gross income of the estates rose from Rs. 2,92,961 to Rs. 3,51,966 during the year under report. The increase is due partly to larger receipts of some of the estates in Nasik and East Khandesh districts and partly to the addition of the income of the estates of the two wards, Naik and Paise of Poona, information regarding which appears for the first time in this report (*vide* paragraph 2 (2) of the last year's report).

Southern Division.—The total gross income rose from Rs. 3,25,811 to Rs. 3,32,010.

There was a fall of Rs. 17,109 in Belgaum owing to scarcity, but it was more than counterbalanced mainly by increases in Dharwar (Rs. 18,486) owing to sale of a gin factory, recovery of debt and encashment of post office cash certificates, and in Ratnagiri (Rs. 4,223) due to withdrawal from the Savings Bank account.

Bombay Suburban Division.—The gross income fell from Rs. 43,818 to Rs. 9,776. The decrease in recurring income was not appreciable. Last year's account was for a period of 14 months and the figures of income in Miss Weir's estate included the sale-proceeds of moveable property such as jewels, furniture and compensation for land acquired and trees sold and other miscellaneous items.

III.—EXPENDITURE.

Northern Division.—The total expenditure amounted to Rs. 2,60,137 as against Rs. 1,85,198 in the previous year. The increase in expenditure is due to the incorporation of the figures of the Edroos and Gamph estates taken under management during the previous year.

The following were the items of special expenditure during the year :—

Name of estate.	Amount. Rs.	Object of expenditure.
Janod (Kaira) ...	2,547	Majirajba's death ceremony.
	403	Litigation.
Nayka (Kaira) ...	690	Advance for marriage of 2 daughters of the Thakor.
Kazi (Surat) ...	1,229	Litigation.
Mehlol (Panch Mabals).	15,000	Marriage of the eldest son of the Thakor.

Central Division.—The total expenditure amounted to Rs. 2,34,470 as against Rs. 1,95,085 in the previous year. Besides the ordinary expenses of management of the estates and maintenance of the wards and their relatives and dependents expenditure was incurred on account of some of the estates on the following special items :—

Rs.	
50,715	Repayment of loans.
5,472	Law charges.
10,456	Repairs to the bungalows and houses of the ward Naik of Poona.
6,000	Marriage of the sister of the ward Sukenkar in the Nasik District.

2. During the year fresh investments were made by the following estates in war bonds:—

Name of estate.	Amount invested.
	Rs.
Fakirchand of Chopda	30,000
Pande of Dharangaon	34,000
Deshmukh of Amalner	3,000
Deshmukh of Yawal	15,000
Naik of Paldhi	18,000

Two small estates in the Nasik District also invested Rs. 9,000 in Government Promissory Notes.

Southern Division.—The total expenditure amounted to Rs. 3,04,048 as against Rs. 2,51,598. The increase was due to—

- (1) revision of pay of establishment, marriage and religious expenses, introduction of survey settlement and land improvement works in Belgaum (Rs. 18,334) ;
- (2) payment in liquidation of loans in Bijapur (Rs. 7,950) ;
- (3) investment in Government Promissory Notes in Dharwar (Rs. 13,300) and
- (4) purchase of 1/3rd share in the gin factory at Navalgund by the Bhadrapur estate and pilgrimage and marriage expenses in Dharwar (Rs. 15,166).

Bombay Suburban Division.—The total expenditure amounted to Rs. 17,229 against Rs. 34,731 in the previous year. The total of Rs. 34,731 included Rs. 10,000 transferred to Miss Mary Weir's overdraft account, and Rs. 3,300 invested. In ordinary items there has been a decrease in expenditure of Rs. 4,000. The account for the last year being for a period of 14 months the decrease is not appreciable.

IV.—COLLECTION OF ESTATES' DUES.

Northern Division.—Out of the total demand of Rs. 2,76,106 on account of rents Rs. 1,96,138 were collected and Rs. 15,782 were written off leaving a balance of Rs. 64,184 for collection at the close of the year. Of these Rs. 19,131 were on account of authorized suspensions and Rs. 45,055 represented unauthorized arrears, of which Rs. 26,570 due to the Edroos estate on account of arrears of past years are reported to be irrecoverable.

Central Division.—The total demand including arrears was Rs. 2,07,805 of which Rs. 1,56,678 were collected and Rs. 3,674 were written off as irrecoverable, leaving a balance of Rs. 47,453 as

against 59,717 in the previous year. Detailed reasons for the heavy arrears in some of the estates are given below :—

Name of estate.	Amount.	Reasons.
	Rs.	
Fakirhand of Chopda ...	7,312	The Collector states that the arrear of Rs. 5,000 due from a tenant residing in Indore State will be struck off the accounts as soon as the sale deed of the lands he has given in satisfaction of the claim is executed in ward's favour, that another item of Rs. 1,048 has been converted into Civil Court decrees and that the real balance is Rs. 1,264 only.
Deshmukh of Chikurda ...	4,509	The details are as under :— Rs. 868 Arrears for 1923-24 of which Rs. 225 were recovered in August last. 2,866 Past arrears of which accounts are yet to be settled. 775 Rent for which a Civil Suit has been filed. 4,509
Kadam of Purna ...	15,594	The Collector states that the whole of the year's land revenue for the inam village, Shirasgaon Kata, put down for collection and a part of the rent due to the estate were recovered in the year of report and that no further recovery could be effected owing to the unsatisfactory financial condition of the tenants due to continuous famine for the last 4 years.
4 Small estates in Ahmednagar	11,142	3 of the 4 wards are holders of inam villages and the Collector states that the collection was made according to the anna valuation of the crops in those villages and that the rent of private lands was recovered leaving balances only in villages having bad crops.

It will be seen from the above that the outstandings were not due to any remissness in the matter of collection.

Southern Division.—Out of the total rental demand of Rs. 3,64,030, Rs. 2,48,725 were collected and Rs. 10,919 written off, leaving a balance of Rs. 1,05,109. Belgaum alone is responsible for arrears to the extent of Rs. 98,580. More than one-third of these arrears (Rs. 33,250) pertain to the Akbarnavis estate. The major portion of this amount is considered to be irrecoverable. The arrears go on swelling year by year and the ward does not agree to the irrecoverable amounts being written off for fear that this might affect his interest in civil litigation. The remaining arrears, to which Dharwar

contributes Rs. 5,545, are mostly due to two successive bad seasons. Steps are being taken for their recovery.

Bombay Suburban Division.—Out of the total rental demand of Rs. 10,558, Rs. 9,776 were collected during the year leaving a balance of Rs. 782 which has mostly been recovered since.

V.—GOVERNMENT REVENUE, CESSES AND RATES.

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

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

Southern Division.—With the exception of the suspended arrears in Belgaum, all Government dues were paid up in full.

Bombay Suburban Division.—The amount due to Government was paid in full by the estates. There were no suspensions or remissions granted.

VI.—COST OF MANAGEMENT.

Northern Division.—The management charges amounted to Rs. 25,746 or 8·1 per cent. of the gross income recovered as against Rs. 18,413 or 5·5 per cent. respectively of the last year. The increase is due to the recovery of arrears of contributions of past years in Ahmedabad and Surat districts.

Central Division.—In the case of two small estates—Shete and Kazi—in the Ahmednagar District no expenditure was incurred as the management was conducted departmentally. The total cost incurred on the management of the remaining estates amounted to Rs. 32,203 or 9·1 per cent. of their income as against 10·3 in the previous year.

2. In the case of the Raisingpur estate the management charges amounted to Rs. 12,051, *i.e.*, 35·2 per cent. of its income. With a view to curtailing these charges a reduction in the forest establishment of this estate has been sanctioned in Government Resolution No. 222/24 dated 16th February 1924. The reduction, however, could not be effected during the year owing to the work of valuation of the trees cut in the disputed area of the Kathi Raisingpur estates. The reduction has been given effect to from 1st August 1924.

Southern Division.—The total cost of management amounted to Rs. 29,466 or 8·9 per cent. of the income as against Rs. 28,324 or 8·7 per cent. in the previous year. The slight increase was due to smaller collections in Belgaum.

The cost of actual collection was below 10 per cent. except in Belgaum where it was recovered at an all round rate of 10 per cent. on the budgetted gross income of the estates. The percentage on actual collections in Belgaum therefore varied from 7·2 to 15·5 in the case of individual estates according as they were more or less than those estimated.

The practice followed in Belgaum is wrong inasmuch as the arrears will again be subjected to the percentage deduction next year. The Collector has therefore been asked to charge the percentage on the actual collections.

Bombay Suburban Division.—The management charges of the estates amounted to Rs. 2,292 or 23·4 per cent. of the gross income as against Rs. 2,258 or 5·1 per cent for the preceding year. The increased percentage was due to the fall in the income.

VII.—*Advances to Cultivators.*

Northern Division.—Only in one estate, *viz.*, the Kantilal estate in the Thana District, Rs. 11,929 in addition to paddy worth Rs. 1,843 were advanced to the tenants.

Central Division.—The estate of Fakirchand of Chopda advanced a sum of Rs. 2,000 to an agriculturist for bringing the estate's land lying fallow in H. H. Holkar's territory under cultivation. The amount was advanced by way of tagai on security of other land belonging to the borrower and is made repayable within 5 years.

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.—The management of the Raisingpur forest has been undertaken according to the sanctioned working plan and the estate is divided into 3 circles A, B & C. The colonization process in C Circle which contains good agricultural lands and teak trees continues to be slow and unsatisfactory and the Collector reports that in the absence of a survey settlement and guarantee of a permanent tenure matters are not likely to improve.

2. The fellings in C Circle due for clearing have now come to an end but as the progress of colonization has not kept pace with the areas felled the remaining coupes from coupe No. 9 in Circle C are now being halved and only one-half the area sold annually so as to prolong the period of fellings in the area of C Circle.

3. The number of villages inhabited in the estate was the same as last year, *viz.*, 8.

4. At present there are 3 schools in the estate. The school at Nizampur has been closed from 1st January 1924 as the villagers do not seem to be in need of it. Considerable difficulty is being experienced in getting qualified teachers for the schools.

5. No special schemes were undertaken in respect of other estates.

Southern Division.—Nil.

Bombay Suburban Division.—No special scheme of management has yet been worked out as the estate of Miss Weir was involved in litigation.

IX.—MAINTENANCE AND EDUCATION OF WARDS.

Northern Division.—All reasonable demands on account of Maintenance of Wards and their relatives were met and Rs. 61,657 were spent under the head as against Rs. 33,162 in the previous year. The increase is due to the fact that the accounts of two large estates which were omitted from the last year's report have been included in the statement for the year under report.

The details are as under :—

	Rs.
Cash for maintenance and education ...	61,070.
Produce enjoyed by wards or on their behalf and adjusted to maintenance allowance ...	587
Total ...	61,657

There were in all 55 wards—53 males and 2 females. One of the females is studying Sanskrit and Hindu religious books under a special tutor.

- 2 are below school-going age,
- 3 are over school-going age,
- 3 have left school,
- 15 are in service,
- 2 are of unsound mind,
- 11 are learning professional work or are engaged in the management of their estates,
- 1 a private tutor has been engaged for his education,
- 1 is studying at Davar's College of Commerce,
- 2 are studying in College,
- 10 are attending Anglo-Vernacular schools,
- 3 are in Vernacular schools.

53 Males.

2 Females.

55

Central Division.—All reasonable demands for the maintenance of the wards and their relatives dependent on them continued to be satisfied except in the case of two wards—one in Ahmednagar and the other in Poona—whose relatives support them.

2. There are in all 23 wards. Out of these 20 are males and 3 are females. The person of only one male ward is under superintendence. None of the female wards go to school. Out of 20 males

- 6 are over school-going age,
- 1 is below school-going age,
- 13 are receiving education as under :—
 - 1 in Deccan College, Poona,
 - 5 in Anglo-Vernacular schools,
 - 7 in Vernacular schools.

3. As advised by the Superintendent, Lunatic Asylum, Yeravda, the Chieftain of Raisingpur was taken to Matheran for change of climate and kept there for over a month. Since his return he is reported to have much improved.

Southern Division.—All reasonable demands for the maintenance of the wards and the relatives dependent on them were satisfied. The expenditure on this account was Rs. 96,154 as against Rs. 98,235. The decrease is due partly to the death of the mother of a ward in Dharwar, who was paid a monthly allowance of Rs. 160, and partly to non-payment of allowances to some wards in Belgaum for want of funds.

There were in all 89 wards (77 male and 12 female). One female ward is attending an English school in Belgaum and another is reading in vernacular IV standard at Shirpur. Out of the 77 males—

1	is below school-going age,
38	are above school-going age and
38	are receiving education as follows :—
17	in primary schools,
20	in English schools and
1	at College.
—	
38	
—	
77	TOTAL.
—	

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

Miss Weir is still unable to attend to her own interests. Her health shows steady, even if very slow, improvement.

X.—REPAYMENT OF EXISTING DEBTS AND LIABILITIES.

Northern Division.—The aggregate amount of debt due by the estates which amounted to Rs. 6,77,548 when management was assumed was reduced to Rs. 2,71,190 at the beginning of the year under report.

During the year the liabilities rose by Rs. 21,704 mainly on account of interest charges, Rs. 17,320 were remitted by creditors, and Rs. 31,715 were paid out of the current income of the estates leaving a balance of Rs. 2,43,859 at the close of the year.

Central Division.—The six large estates named in the margin and five small estates are free from debt.

1. Fakirchand of Chopda.
2. Pande of Dharangaon.
3. Deshmukh of Yawal.
4. Naik of Paldhi.
5. Chieftain of Raisingpur.
6. Koshti of Rahuri.

The total balance of debt due by the estates at the beginning of the year was Rs. 4,21,389. A fresh debt of Rs. 15,000 was raised for the liquidation

of the old debts due by the two small estates, Kazi of Ahmednagar and Pansa of Poona. Claims amounting to Rs. 87,599 were cleared off, leaving a balance of Rs. 3,48,790 out of which Rs. 1,03,494 represent the family debt of the small joint estate of Natu which will be wiped off when partition of the estate is complete.

Southern Division.—The total balance of debt due by the estates at the beginning of the year was Rs. 5,56,600. Additional debt amounting to Rs. 60,050 was incurred wholly in Belgaum. The total repayment of debt amounted to Rs. 70,846 (as against Rs. 93,086), of which Rs. 40,671 was paid from current income and Rs. 30,175 by incurring fresh debts. Claims amounting to Rs. 1,600 were rejected.

Fifteen out of 41 estates in Belgaum are free from debt. In 12 out of these 15 estates the holders being minors, it is not desirable to withdraw management till they have attained majority. Of the remaining three estates, the holders of two are incapable of managing their affairs and in the case of the third proceedings for declaration of incapacity of the proprietor are pending in the Civil Court.

Both the estates in Bijapur are encumbered; the Durga estate is heavily in debt, the liabilities amounting to Rs. 1,00,825, and the Collector is devising means for its liquidation.

Only one estate in Dharwar, *viz.*, Belgali, is in debt to the extent of Rs. 1,529.

The Gore estate in Ratnagiri has no debts.

Bombay Suburban Division.—Other than a bank overdraft of Rs. 13,000 in the case of Miss Weir's estate there are no liabilities on the estates.

In the case of the Ward Gulamalli and Nurmahomed a claim of Rs. 1,278 has been made and is under investigation.

During the year under report no repayment against the overdraft in Miss Weir's case was made.

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

There were no such cases in the Northern, Central and Suburban Divisions. In the Southern Division proceedings for the settlement of some claims are in progress in Belgaum.

XII.—GENERAL REMARKS.

Northern Division.—The year opened with 16 suits pending in Ahmedabad and eight fresh suits, including six for or against the Gamph estate, were instituted during the year. One suit was decided, the decision being against the estate. All the remaining suits were pending at the close of the year.

After the close of the year a sum of Rs. 7,860 out of the surplus balance of the Janod estate was invested in 5 per cent. bonds issued by Government.

The payment of instalments in settlement of the debts of the Buxi estate had to be stopped as the ward protested against payment of the money from his pension. The estate has no other source of income. The whole question is being examined by the Collector with a view to ascertain whether management should be continued or not.

The claims of the relatives and creditors of the Edroos estates are under investigation.

The execution of the decree of Mr. Mulla for the sale of the Orma village of the Edroos estate has been settled by compromise.

Central Division.—The appeal in the High Court regarding inam villages of the small Javale estate in the Ahmednagar District and the Civil Suit against Malegaon Rajebahadur estate in the Nasik District, referred to in paragraph 12 (1) and (2) of the last year's report are still pending. Another suit was filed against the Kulkarni estate in the Nasik District for a claim which was refused by the Collector twice on the ground that it was not sufficiently proved. The suit is being defended.

2. The administration of the estates through local officers has been efficient and satisfactory.

Southern Division.—Out of 35 suits (24 pending from last year and 11 instituted during the year), 19 were decided in favour of the Court of Wards and two against it, leaving 14 pending at the close of the year.

The appeal preferred to the High Court on behalf of the Tignidri estate in Bijapur has not yet come up for hearing.

The Adur Ward in Dharwar has attained majority, and the management of the estate is being relinquished.

The administration of the estates was efficient and satisfactory.

Bombay Suburban Division.—The management of Miss Weir's estate was severely handicapped by the suit brought by Miss Weir's

uncle Mr. A. Weir for the transfer of the estate to the Official Trustee. This made it impossible either to liquidate the estate's debt or invest the cash balances.

The management expenses are high on this estate but will diminish now that legal problems are being solved and it is possible to get the property into a more manageable form. Both the present Collector and his predecessor have taken a keen and personal interest in the welfare of the ward and have done much to secure her comfort and restoration to health.

STATEMENT

Statement showing the general position of estates under
Bombay Suburban Divisions

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

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 (rent and including cesses).
	NORTHERN DIVISION.		Acres.	Acres.	Acres.	Rs.	Rs.
1	Kaira	Janod	13,274	10,686	2,608	19,960	17,696
2	Ahmedabad	Gampb	34,961	26,177	8,784	38,904	68,561
3	Panch Mahals	Mehlot	29,338	17,045	12,293	37,650	26,965
4	Surat	Edroos	4,638	4,238	340	6,919	23,047
5	Do.	Buxi	...	...	...	...	...
6-9	Kaira	Total for small estates.	29,521	19,509	10,912	35,873	78,814
10-20	Ahmedabad						
21-25	Panch Mahals						
26-28	Broach						
29-38	Surat						
39-40	Thana	Total, Northern Division.	111,692	77,655	34,037	1,37,606	2,15,083
	CENTRAL DIVISION.						
1	East Khandesh.	Fakirchand of Chopda.	921	901	20	1,414	14,242
2	Do.	Pande of Dharangaon.	373	373	...	1,186	7,419
3	Do.	Deshmukh of Yawal.	827	790	37	1,296	11,456
4	Do.	Naik of Paldhi	565	542	23	963	6,970
5	West Khandesh	Raisingpur	128,000	7,200	120,800	4,754	4,754
6	Poona	Naik	100	100	...	74	453
7	Satara	Deshmukh of Chikurda.	Acres 853 and Bighas 266	Acres 853 and Bighas 266	...	4,448	19,506
8	Ahmednagar	Koshti of Rahuri.	89	89	...	134	839
9	East Khandesh	Total for small estates.	28,556	25,777	2,779	23,888	87,500
10-14	Poona						
15-19	Nasik						
20-23	Ahmednagar						
	Total, Central Division.		Acres 160,224 and Bighas 266	Acres 36,635 and Bighas 266	123,659	38,167	1,62,139

I.

Government management in the Northern, Central, Southern and during the year 1923-24.

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

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.		
22,233	13,668	7,500	17,017	.....	2,194	9.9	
67,468	66,331	97	6,211	1,34,090	8,045	11.9	
47,795	52,707	1,21,700	13,134	.....	4,185	10.2	
31,041	22,550	...	8,542	.....	650	2.9	
22,727	17,578	...	11,422	63,576	1,032	4.4	
1,33,040	87,803	2,07,906	72,036	46,193	9,670	7.3	
8,17,304	2,60,137	4,37,202	1,28,362	2,43,559	25,746	8.1	*The changes in area and assessment are due partly to the purchase of some lands and partly to some lands being held in mortgage.
52,938	17,256	1,74,400	-19,136	.....	4,346	*8.2	†The decrease in area and assessment is due to the reconveyance of certain land.
13,539	6,555	1,11,000	4,449	.....	2,070	15.3	
24,085	9,309	19,000	8,978	.....	2,323	19.6	
33,782	12,168	87,500	10,956	.....	2,451	17.2	‡The increase in area and assessment is due to the purchase of land by the estate.
34,149	27,239	2,16,800	59,498	.....	12,061	35.2	
21,810	21,228	...	3,122	5,755	1,494	6.8	§The assessment of this estate always varies as it is based on Autbandi System.
23,350	23,857	...	23,443	.....	1,623	**6.9	
8,183	2,314	38,400	14,555	.....	407	4.9	** The Deshmukhi watan held by the ward has lapsed to Government but the watan lands are continued to her on payment of full assessment (vide Government Resolution No. 471-A dated 8th July 1924).
1,40,260	1,14,554	29,047	60,777	8,43,035	5,433	3.8	†† The area and assessment of the lands held by the ward are given in columns 4 to 7.
8,51,966	2,34,470	6,75,147	2,04,214	5,46,790	32,203	9.1	

STATEMENT

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
	SOUTHERN DIVISION.		Acres.	Acres.	Acres.	Rs.	Rs.
1	Belgaum	Nipani	7,016	6,575	441	8,170	34,243
2	Do.	Chandur	2,437	2,437	...	3,883	31,173
3	Do.	Jamboti	16,633	6,734	9,899	7,492	11,036
4	Do.	Here	...	...	...	...	12,536
5	Do.	Yargatti	17,844	17,844	...	9,299	19,933
6	Do.	Kudachi	14,359	14,036	323	18,452	10,386
7	Do.	Ghosarwad	1,334	1,334	...	3,951	8,363
8	Do.	Metgud	392	392	...	955	12,000
9	Bijapur	Tignibidri	3,711	3,546	165	2,705	707
10	Dharwar	Aminbhavi	742	741	1	1,889	10,509
11	Do.	Bhadrapur	891	891	...	1,703	9,651
12-44	Belgaum	Total for small estates.	27,173	17,669	9,504	33,848	1,11,228
45	Bijapur						
46-49	Dharwar						
50	Ratnagiri	Total, Southern Division.	92,632	72,199	20,333	82,347	2,71,764

I—continued.

9 Total gross income recovered.	10 Total gross expenditure.	BALANCE.		13 Total liabilities.	14 Cost of management.	15 Percentage of gross income.	16 Remarks.
		11 Invested.	12 Uninvested.				
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
36,641	31,627	29,400	4,008	1,76,658	3,650	9.9	
28,356	26,239	3,700	12,436	21,402	3,079	10.8	
16,174	11,363	8,900	4,269	...	1,582	8.4	
20,531	23,351	...	3,874	24,325	1,490	7.2	
13,675	24,709	4,100	2,997	7,600	2,127	15.5	
10,974	10,439	2,600	4,030	24,038	1,060	9.7	
11,748	4,917	...	2,063	4,388	882	7.8	
12,000	2,154	...	2,035	45,646	1,200	7.9	
10,693	8,575	...	4,545	14,500	607	5.7	
13,512	11,963	17,300	15,617	...	622	3.86	
27,156	18,813	72,600	26,093	...	745	2.76	
				*			
1,30,456	1,29,698	1,29,800	74,353	2,19,197	12,522	9.6	
3,32,010	3,04,048	2,68,400	1,56,320	5,37,654	29,466	8.9	

STATEMENT

1 Serial Number.	2 Name of district.	3 Name of estate.	4 Total area of estate.	5 Cultivated area.	6 Uncultivated area.	7 Total assessment.	8 Total land revenue demand including consols.
	BOMBAY SUBURBAN DIVISION.		A. g.	A. g.	A. g.	Rs. a. p.	Rs. a. p.
1	Bombay Suburban.	Estate of Miss Mary Nazli Weir.	331 0	84 0	247 0	864 5 6	864 5 6
2	Do. ...	Gulamali and Nur mohomed Abdulla.	2 16½	1 6½	1 10	18 1 0	25 8 0
		Total, Bombay Suburban Division.	333 16½	86 6½	248 10	882 6 6	890 13 6
		Grand Total...	361,841 Acres + 266 Bighas + 16½ Gunthas.	186,564 Acres + 266 Bighas + 6½ Gunthas.	178,277 10	2,18,592 6 6	6,30,875 13 6

I—concluded.

9 Total gross income recovered.	10 Total gross expenditure.	BALANCE.		13 Total liabilities.	14 Cost of management.	15 Percentage of gross income.	16 Remarks.
		11 Invested.	12 Uninvested.				
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.		
8,922 7 9	16,715 10 7	8,000 0 0	*5,945 9 8	12,975 10 8	2,228 0 0	24.9	
853 10 4	513 10 0	485 15 10	77 7 10	Nil	164 2 0	7.6	
9,776 1 7	17,229 4 7	8,485 15 10	6,023 1 6	12,975 10 8	2,232 2 0	23.4	
10,11,066 1 7	8,15,884 4 7	13,90,234 15 10	4,95,619 1 6	11,43,278 10 8	89,707 2 0	9.5	

* Last year's figure was incorrect.

† This amount has been sanctioned but the payment is to be made.

STATEMENT

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

Serial No.	Name of district.	Name of estate.	Demands.			On account of current year.	On account of arrears.
			Current.	Arrears.	Total.		
1	2	3	4	5	6	7	8
NORTHERN DIVISION.			Rs.	Rs.	Rs.	Rs.	Rs.
1	Kaira	Janod	17,696	4,620	22,316	14,571	2,633
2	Ahmedabad	Ganph	68,561	5,345	73,906	60,110	...
3	Panch Mahals	Mehlol	20,711	...	20,711	20,634	...
4	Surat	Edros	23,047	37,246*	60,293	23,045	739
5	Do.	Buxi	...	...	...	...	...
6-9	Kaira	Total for small estates.	81,150	17,830	98,980	70,661	3,695†
10-20	Ahmedabad						
21-25	Panch Mahals						
26-28	Broach						
29-38	Surat						
39-40	Thana	Total, Northern Division	2,11,165	64,941	2,76,106	1,89,071	7,667
CENTRAL DIVISION.							
1	East Khandesh	Fakirchand Chopda.	14,242	7,617	21,859	13,276	1,271*
2	Do.	Pande of Dharangaon.	7,419	1,105	8,524	6,731	991
3	Do.	Deshmukh of Yawal.	11,466	2,488	13,944	10,741	1,226
4	Do.	Naik of Paldhi	5,970	1,152	7,122	5,811	311
5	West Khandesh	Raisingpur	4,754	472	5,226	4,434	181
6	Poona	Naik	453	...	453	463	...
7	Satara	Deshmukh of Chikurda.	18,506	6,218	25,724	18,794	2,421
8	Ahmednagar	Koshti of Rahuri.	639	8	647	421	8
9	East Khandesh	Total for small estates.	87,600	36,606	1,24,106	79,604	10,064
10-14	Poona						
15-19	Nasik						
20-23	Ahmednagar						
Total, Central Division.			1,62,139	55,666	2,07,805	1,40,265	16,413

* Rs. 25,570 out of the arrears are reported to be irrecoverable.

† There is an overcollection of Rs. 39 in Surat which is included in this figure.

II.

under Government management in the Northern, Central,
Divisions during the year 1923-24.

tions.	Amount written-off.	Balance.			Details of Balances.		Remarks.
		Converted into bonds or decrees.	Others.	Total.	Current.	Arrears.	
Total.	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
17,204	2,754	...	2,258	2,258	485	1,773	
60,160	1,391	...	12,355	12,355	7,161	5,194	
30,634	8	...	69	69	69	...	
23,784	...	...	36,509*	36,509	2	36,507*	
.....	
74,356	11,629	95	12,900	12,995	10,222	2,773	
1,96,138	15,782	95	64,091	64,186	17,939	46,247	
14,547	...	1,048	6,264	7,312	966	6,346	
7,662	...	...	662	612	688	174	
11,967	4	...	1,973	1,973	715	1,258	
6,122	...	437	563	1,000	159	841	
4,615	211	...	400	400	320	80	
453	...	...	...	...	...	...
21,215	...	...	4,509	4,509	712	3,797	
429	...	...	416	416	418	...	
94,607	3,459	...	30,979	30,979	7,896	23,083	
1,61,617	3,674	1,465	45,966	47,453§	11,874	35,579	
-4,939							
1,56,678							
							Rs.
							Demands ... 2,07,805
							Collections ... 1,56,678
							Written-off ... 51,127
							3,674
							47,453

§ This includes Rs. 4,939 on account of collections of Natu estate, the demand and closing balance of which are not known as the estate is joint.

STATEMENT

Serial No.	Name of district.	Name of estate.	Demands.			Collec
			Current.	Arrears.	Total.	On account of current year.
1	2	3	4	5	6	7
	SOUTHERN DIVISION.		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1	Belgaum	Nipani	34,243 0 0	3,432 0 0	37,675 0 0	30,848 0 0
2	Do.	Chandur	31,173 0 0	3,440 0 0	34,613 0 0	24,709 0 0
3	Do.	Jamboti	11,036 0 0	3,792 0 0	14,828 0 0	10,747 0 0
4	Do.	Here	12,536 0 0	1,346 0 0	13,882 0 0	11,921 0 0
5	Do.	Yargatti	19,933 0 0	9,700 0 0	29,633 0 0	12,441 0 0
6	Do.	Kudach	10,385 0 0	700 0 0	11,085 0 0	10,190 0 0
7	Do.	Ghosarwad	8,363 0 0	2,610 0 0	10,973 0 0	6,323 0 0
8	Do.	Metgud	12,000 0 0	.....	12,000 0 0	12,000 0 0
9	Bijapur	Tignibidri	5,639 0 0	1,170 0 0	6,809 0 0	5,215 0 0
10	Dharwar	Aminbhavi	10,509 0 0	3,805 0 0	14,314 0 0	10,328 0 0
11	Do.	Bhadrapur	9,651 0 0	2,452 0 0	12,103 0 0	7,496 0 0
12-44	Belgaum	Total	1,14,518 0 0	51,597 0 0	1,66,115 0 0	89,940 0 0
45	Bijapur					
46-49	Dharwar					
50	Ratnagiri					
		Total, Southern Division	2,79,986 0 0	84,044 0 0	3,64,030 0 0	3,32,058 0 0
	BOMBAY SUBURBAN DIVISION.					
1	Bombay Suburban	Miss Mary Nazli Weir.	8,837 7 3	691 0 0	9,528 7 3	8,837 7 3
2	Do.	Gellamalli and Nurmohamad Abdulla.	904 3 11	126 0 0	1,030 3 11	742 10 4
		Total, Bombay Suburban Division	9,741 11 2	* 817 0 0	10,558 11 2	9,580 1 7
		Grand Total	6,53,031 11 2	2,05,468 0 0	8,58,499 11 2	5,70,974 1 7

* No balance was shown in the last year's accounts as information was not available of remote property in one case.

II—continued.

On account of arrears.		Amount written-off.	Balance.				Details of Balances.		Remarks, including Overcollection included in column 8.
8	9		Converted into bills or depos.	Others.	Total.	Current.	Arrears.		
Rs. a. p.	Rs. a. p.	Rs.	Rs.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs.	
3,222 0 0	34,070 0 0	640	...	2,969 0 0	2,969 0 0	2,759 0 0	210 0 0	4	
343 0 0	25,092 0 0	15	...	9,554 0 0	9,554 0 0	6,437 0 0	3,097 0 0	8	
471 0 0	11,218 0 0	97	...	3,515 0 0	3,515 0 0	275 0 0	3,240 0 0	2	
486 0 0	12,307 0 0	...	...	1,614 0 0	1,614 0 0	754 0 0	860 0 0	39
607 0 0	* 13,048 0 0	6,924	...	9,664 0 0	9,664 0 0	6,094 0 0	3,570 0 0	16	
920 0 0	10,510 0 0	...	...	1,149 0 0	1,149 0 0	769 0 0	380 0 0	574
773 0 0	7,096 0 0	68	...	3,908 0 0	3,908 0 0	2,071 0 0	1,837 0 0	89	
.....	12,000 0 0	...	...	...	...	...	...	...
437 0 0	5,652 0 0	741	...	416 0 0	416 0 0	124 0 0	292 0 0	...	
1,945 0 0	12,273 0 0	...	...	2,041 0 0	2,041 0 0	181 0 0	1,860 0 0	...
1,162 0 0	8,658 0 0	630	290	2,625 0 0	2,915 0 0	2,155 0 0	760 0 0	...	
6,901 0 0	96,841 0 0	1,914	...	67,364 0 0	67,364 0 0	25,747 0 0	41,617 0 0	949	
16,667 0 0	2,48,725 0 0	10,919	290	1,04,819 0 0	1,05,109 0 0	47,386 0 0	57,723 0 0	1,681	
85 0 0	8,922 7 3	...	...	606 0 0	606 0 0	...	606 0 0	...
111 0 0	853 10 4	...	...	176 9 7	176 9 7	161 9 7	15 0 0	...
196 0 0	9,776 1 7	...	...	782 9 7	782 9 7	161 9 7	621 0 0	...
40,343 0 0	6,11,317 1 7	30,355	1,870	2,15,660 9 7	2,17,530 9 7	77,360 9 7	1,40,170 0 0	...	

* Rs. 13 collected in advance last year.

† Rs. 945 collected in advance last year.

STATEMENT

Statement showing progress made in liquidation of debt in
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	Kaira ...	Janod ...	.....	...	...	...
2	Ahmedabad ...	Gaumph ...	20th July 1923 ...	1,58,236	1,58,236	17,511
3	Panch Mahals ...	Mehlol ...	.....	...	...	...
4	Surat ...	Edroos ...	.....	Amount not settled as yet	...	...
5	Do. ...	Buxi ...	.....	1,21,309	63,576	...
6-9	Kaira ...	Total for small estates.	.....	3,98,003	49,378	4,193
10-20	Ahmedabad ...					
21-25	Panch Mahals ...					
26-28	Broach ...					
29-38	Surat ...					
39-40	Thana ...					
Total, Northern Division ...							6,77,548	2,71,190	21,704
CENTRAL DIVISION.						
1	East Khandesh ...	Fakirchand of Chopda.	.....	54,227	...	...
2	Do. ...	Pande of Dtarangaon.	.....	20,344	...	...
3	Do. ...	Deshmukh ...	.....	35,157	...	...
4	Do. ...	Naik ...	.....	120	...	...
5	West Khandesh ...	Raisingpur ...	.....	...	...	...
6	Poona ...	Naik ...	.....	58,06	5,806	...
7	Satara ...	Deshmukh ...	.....	29,241	29,241	...
8	Ahmednagar ...	Koshti ...	.....	...	...	...
9	East Khandesh ...	Total for small estates.	.....	5,44,294	3,86,342	15,000
10 to 14	Poona ...					
15 to 19	Nasik ...					
20 to 23	Ahmednagar ...					
Total, Central Division ...				6,89,489	4,21,389	15,000

III.

estates under management of the Court of Wards in the Northern, Divisions during the year 1923-24.

Debts settled during current year.						Balance.	Date by which it was expected on assumption of management the estate would be clear of debt.	Remarks.
8	9	10	11	12	13			
By incurring fresh debts.	By sale of property.	Rejected by Court of Wards or Civil Court.	Remitted by creditors.	From current income.				
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.			
..	
..	16,645	25,012	1,34,090	..	..
..	
..	63,576	..	
..	675	6,703	46,193	..	..
..	17,320	31,715	2,43,869	..	..
..	
..	
..	
..	..	28	..	23	5,765	1925.	..	
..	..	9,021	3,368	16,862	..	..	..
..	
14,839	..	8,197	1,411	33,840	3,43,035	..	..
14,839	..	17,246	4,779	50,715	8,48,790	..	..

STATEMENT

Serial No.	Name of district.	Name of estate.	Date on which management was assumed.	Debit 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. a. p.	Rs. a. p.
1	Belgaum	Nipani	1st May 1906 and 23rd November 1917.	3,66,796 0 0	1,87,368	2,000 0 0
2	Do.	Chandur	1st August 1914	10,145 0 0	21,536	.....
3	Do.	Jamboti	21st April 1915	1,708 0 0	.....	.....
4	Do.	Here	18th August 1915	17,613 0 0	19,325	5,700 0 0
5	Do.	Yargatti	5th November 1920.	2,000 0 0	3,000	11,000 0 0
6	Do.	Kudachi	10th April 1920	28,609 0 0	23,038	.....
7	Do.	Ghosarwad	1st August 1921	.....	5,138	.....
8	Do.	Metgud	17th January 1922.	31,185 0 0	53,580	10,350 0 0
9	Bijapur	Tignibidri	.....	25,000 0 0	17,500	.....
10	Dharwar	Aminbhavi	.....	.....	.....	.....
11	Do.	Bhadrapur	.....	.....	.....	.....
12 to 44	Belgaum	Total for small estates.	.....	2,40,177 0 0	2,26,215	3,000 0 0
45	Bijapur		.....	.....	.....	.....
46 to 49	Dharwar		.....	.....	.....	.....
50	Ratnagiri		.....	.....	.....	.....
			Total, Southern Division	7,23,333 0 0	5,56,100	60,050 0 0
	BOMBAY SUBURBAN DIVISION.					
1	Bombay Suburban.	Miss Mary Nazli Weir.	G. R. R. D. No. 5585 of 22nd July 1922.	21,608 7 3	12,643	332 10 8
2	Do.	Gullamalli and Nurmohammad Abdulla.	G. R. R. D. No. 7373 of 18th February 1923.	.....	.....	.....
			Total, Bombay Suburban Division	21,608 7 3	12,643	333 10 8
			Grand Total	21,11,578 7 3	12,61,822	97,086 10 8

III—continued.

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.			
8	9	10	11	12	13	14	15
Rs.	Rs.	Rs.	Rs.	Rs.	Rs. a. p.		
1,000	11,710	1,76,668 0 0	30 years.	
..	134	21,408 0 0	.....
..	
..	600	24,325 0 0	15 ..	
6,500	7,500 0 0	2 ..	
..	23,038 0 0	15 ..	
..	750	4,388 0 0	.....
10,350	7,934	45,646 0 0	15 ..	
..	3,000	14,500 0 0	1938-39	
..	
..	
13,325	..	1,600	..	16,543	2,26,747 0 0	.....
30,175	..	1,600	..	40,671	5,44,204 0 0	.....
..	12,975 10 8*	No scheme proposed.	*Over-draft account with interest.
..	
..	12,975 10 8	
46,034	..	18,846	22,099	1,23,101	11,49,823 10 8	

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SIND.

No. A-638.

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,
Camp Hyderabad, 11th September 1924.

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 1924.

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 207 as compared with 181 in the previous year, the details being as under:—

At the beginning of the year	...	...	181
<i>Add—Taken up during the year:—</i>			
(a) On applications to the Commissioner in Sind	...	8	
(b) On applications to the Court of Wards in Sind	...	17	
(c) On recommendations from Collectors	...	11	
(d) On certificates from District Court	...	1	
(e) On applications to District Courts for guardianship certificates	...	5	
(f) Transferred from Incumbered Estates Branch	...	1	
			43

224

Superintendence of one estate was sanctioned by Commissioner without a report from the Court of Wards; subsequently the sanction was cancelled.

Deduct—

(a) Released on their owners attaining majority	...	12
(b) Released on owners' death	...	1
(c) Superintendence relinquished after appointing a guardian	...	1
(d) Released on account of low income	...	1
(e) Discharged under section 40 (1) of Act I of 1905	...	1
(f) Discharged under section 40 (2) of Act I of 1905	...	1
		17

Balance at the close of the year ... 207

4. The number of applications for superintendence disposed of during the year was 99 as compared with 82 in the last year.

The number of applications for superintendence pending at the close of the last year was	...	59
Received during the year under report	...	83
		142

Disposal—

(a) Admitted (one under Act XX of 1896)	...	43
(b) Rejected	... ..	56
		99

Pending at the close of the year	...	43
----------------------------------	-----	----

Out of these 8 have since been disposed of, 4 more have been reported upon, 17 were received within 3 months of the close of the year, 11 within 6 months; the remaining 3 have been pending for longer periods on account of the non-receipt of the reports from the Mukhtiarkars, all of whom are being expedited from time to time.

5. Two hundred and twenty-four estates remained under Management by superintendence for the whole or part of the year under report. The details are as leasing or otherwise. under:—

(a) Wholly leased to outsiders	...	158
(b) Leased partly to estate owners and partly to outsiders	... ..	13
(c) Leased partly to outsiders and partly managed by the Department	... ..	6
(d) Entirely managed departmentally including those worked on cash rents	... ..	8
(e) Leased partly to estate owner and partly amani	...	1
(f) No cultivation	... ..	2
(g) Rabi produce taken away by estate owners	...	3
(h) Only house rents	... ..	1
(i) Partly under pre-existing leases and partly amani	...	11
(j) Superintendence assumed after crops were removed	... ..	14
(k) Discharged from superintendence before crops were ready	... ..	7
		224

The number of estates wholly leased to outsiders was 158 out of 224 as compared with 149 out of 190 in the preceding year. The two estates that remained uncultivated could not be brought under plough on account of chronic deficiency of water supply.

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 struck off.		Balance.	
	Arre-ars.	Current.	Arre-ars.	Current.	Arre-ars.	Current.	Arre-ars.	Current.
Lease money ...	Ra. 46,735	Rs. 3,50,359	Rs. 21,608	Rs. 3,03,233	Rs. 15,524	Rs. 19,217	Rs. 9,603	Rs. 27,908
Assessment (1) ...	1,404	1,60,010	368	1,58,439	52	...	964	1,571
Net amani produce (2) ...	3,529	20,370	2,507	16,741	8	477	1,014	1,152
Assessment (1) ...	...	3,983	...	3,983	...	...	...	...
Rents ...	322	4,899	224	4,446	44	...	54	453
Total ...	51,990	5,39,620	24,727	4,88,842	15,628	19,694	11,635	31,084

(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:—

	1923-24.	1922-23.	Increase.	Decrease.
	Ra.	Rs.	Rs.	Rs.
1. Rents and produce ...	5,13,569	5,04,257	9,312	...
2. Earnest money ...	10,104	10,400	...	296
3. Adjustment of lease money ...	12,282	4,536	7,746	...
4. Interest, Notice fee, etc. ...	2,349	2,989	...	640
5. Cash balances of new estates ...	33,259	...	33,259	...
6. Sale proceeds of land ...	3,931	10,583	...	6,602
7. Compensation of land acquired by Government.	995	...	995	...
8. Old debts ...	15,817	21,727	...	5,910
9. Sale proceeds of moveable property...	2,348	240	2,108	...
10. Paid by estate owners ...	...	975	...	975
11. Interest on investment ...	30,116	24,192	5,924	...
12. Government loan ...	...	250	...	250
13. Recovery of takavi ...	4,207	6,095	...	1,888
14. Recoveries on account of registration, etc.	...	107	...	107
15. Private loan ...	600	...	600	...
	6,29,577	5,86,301	59,944	16,668
Net increase ...	...	...	43,276	...

The increase of Rs. 9,312 under the head 'rents and produce' is due to a number of new estates having been admitted to superintendence.

The account of the old debts recoverable stands as under :—

	Rs.
Balance outstanding at the beginning of the year ...	11,273
<i>Add—</i>	
(a) Shown in the last report as recoverable in the future years	12,970
(b) Determined during the year	27,892
	52,135
<i>Deduct—</i>	
(a) Recoverable in future years ...	18,504
(b) Written off, estates being discharged ...	470
(c) Written off for other reasons ...	14
	18,988
Balance to be recovered within the year ...	33,147
Recoveries	15,817
	17,330
(a) Recoverable through Civil Courts being decretal debts (Execution applications pending)	391
(b) Due from Manager and Court of Wards and so to be paid in due course of liquidation	2,659
(c) Balance under process (out of which Rs. 6,573 on account of one estate) ...	14,280
	17,330

Recovery of the sum of Rs. 15,817 under this head as against Rs. 21,727 in the previous year and Rs. 9,732 in the year before it calls for no special remarks, these variations being usual.

7. The expenditure for the year under report, excluding investments, amounted to Rs. 4,53,273 as against Rs. 3,96,238 in the previous year.

	1923-24.	1922-23.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
1. Government demands	1,82,247	1,59,745	22,502	...
2. Maintenance and tuition	1,05,274	91,677	13,597	...
3. Personal expenses	34,258	24,982	9,276	...

	1923-24.	1922-23.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
4. Suit expenses, etc. ...	3,672	2,275	1,397	...
5. Paid under Civil Court decrees in discharge of decretal debts.	...	...	...	...
6. Municipal and other taxes ...	26	152	...	126
7. Pay of servants ...	1,715	232	1,483	...
8. Registration and stamp ...	37	...	37	...
9. Redemption of ornaments ...	370	...	370	...
10. Garden and other cultivation expenses.	2,632	909	1,723	...
11. Produce to co-sharers ...	5,453	834	4,619	...
12. Adjustment to maintenance of lease money.	12,282	4,536	7,746	...
13. Purchase of lands and buildings, etc.	6,055	2,287	3,768	...
14. Construction of buildings, etc. ...	...	...	...	...
15. Savings paid to estate owners ...	27,279	22,167	5,112	...
16. Petty items ...	683	652	31	...
17. Cost of management ...	42,960	31,715	11,265	...
18. Proved debts paid with interest ...	14,625	31,244	...	16,619
19. Loans repaid with interest ...	759	6,457	...	5,698
20. Government loan repaid ...	...	300	...	300
21. Interest paid on Government loan ...	9	15	...	6
22. Takavi advance ...	7,907	16,059	...	8,152
23. Purchase of engine ...	5,010	...	5,010	...
Total ...	4,53,273	3,96,238	87,936	30,901
Net increase ...	...	...	57,035	...

It will be observed that there is a decrease in the payment of proved debts and private loans to the extent of Rs. 22,317 as compared with the last year. This is due to (1) the entire debts amounting to about Rs. 9,000 of estate No. 225 having been paid last year, (2) about Rs. 11,000 realised from sale of lands of estate Nos. 1 and 223 having been utilized for the same purpose last year. As against that no sales were made during the year under report. Besides payments under these heads had to be made from the balance to the credit of each estate and every care has been taken to pay as much as possible towards discharging the debts.

Other items call for no special remarks.

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

	Rs.
Arrears shown last year	14,030
Under postponement allowed in previous years ...	22,361
Amount prohibited under Civil Court orders ...	15,599
	<hr/>
	51,990
Current demands	5,39,620
	<hr/>
	5,91,610
 <i>Deductions—</i>	
	Rs.
Amount written off out of arrears ...	414
Amount written off out of current year's dues	75
Amount remitted out of arrears ...	1,066
Amount remitted out of current year's dues	2,677
Amount under postponement ...	22,037
Amount struck off owing to discharge of estates—	
(a) Arrears	14,148
(b) Current	16,942
Amount prohibited under Civil Court orders	2,557
	<hr/>
	59,916
Amount recoverable within the year ...	5,31,694
Collections out of arrears ...	24,727
Collections out of current demands ...	4,88,842
	<hr/>
Total recovery ...	5,13,569
	<hr/>
Balance ...	18,125
Since recovered	3,270
Under process	14,855
	<hr/>
	18,125

The percentage of total recovery (Rs. 5,13,569) to the amount recoverable within the year (Rs. 5,31,694) works out at 96·5 as compared with 97·29 in the preceding year, and that of recoveries (Rs. 4,88,842) out of the current demands recoverable within the year (Rs. 5,39,620—75 written off—2,677 remitted—16,942 due on account of discharged estates—19,387 postponed=39,081) works out at 97·6.

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

	Rs.
Balance outstanding shown last year	... 15,488
<i>Add—</i>	
(a) Arrears claimed for new estates	... 9,807
(b) Current demands	... 1,71,080
	<hr/> 1,96,375
<i>Deduct—</i>	
Excess since detected in taluka offices	... 1,492
	<hr/>
Net amount due within the year	... 1,94,883
Payments	... 1,82,247
	<hr/>
Balance outstanding	... 12,636

Details of balance—

	Rs.
1. Due in future years	... 109
2. Under postponement allowed by the Revenue Department	... 2,393
3. Not paid for want of balance available in estates by which due—	
(a) Due prior to assumption of superintendence	... 9,469
(b) Due during superintendence	... 399
(c) Due from lessees, etc., and non-recovery from them not notified by Mukhtiarkars until after the expiry of the year	... 266
	<hr/> 12,636

The percentage of payments made (Rs. 1,82,247) to amount payable (Rs. 1,94,883—109—2,393) is 94.73 per cent. as compared with 94.80 per cent. in the previous year. The above demands include 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. 12,636 is made up of:—

	Rs.
Land Revenue	... 3,641
Takavi	... 8,735
Non-jamabandi items	... 260
	<hr/> 12,636

The figures of land revenue arrears and takavi outstanding at the close of the year have been compiled according to the statements supplied by the Mukhtiarkars on the requisition of this office (some Mukhtiarkars have not as yet complied with it but the

record of this office shows only Rs. 43 as arrears on account of one of these talukas). The statements show the balances due to these talukas to be Rs. 2,971 on account of land revenue and Rs. 8,370 on account of Takavi as against the corresponding figures of Rs. 3,641 and Rs. 8,735 respectively shown above. The net differences being in favour of the Department need no explanation. It only proves the inaccuracy of the Mukhtiarkars' accounts.

Under non-jamabandi items Rs. 852 have been shown by the Mukhtiarkars in excess. Out of this amount Rs. 99 are under correspondence and the remaining Rs. 753 have not been demanded by the Mukhtiarkars before.

The balance of takavi outstanding at the beginning of the year was Rs. 50. No loan was raised or repaid during the year. Thus the balance at the close of the year was the same, *viz.*, Rs. 50.

10. The cost of management for 1922-23 which was recovered during the year under report was Rs. 42,980 as against Rs. 31,715 recovered in the preceding year. This works out at 8.26 on the gross income of 1922-23 as compared with 8.56 per cent. at which it was recovered for 1921-22. The total cost of the joint Departments, the Incumbered Estates and the Court of Wards, was Rs. 92,263 as against Rs. 87,280.

11. The details of advances for cultivation are as follows:—

	Rs.
Balance shown outstanding at the end of last year...	5,132
<i>Add—</i>	
Advances made during the year	7,907
	13,039

	Rs.
(a) Recovery	4,207
(b) Written off as irrecoverable	2,160
	6,367
Balance outstanding at the close of the year	6,672
(a) Due in 1924-25	4,855
(b) Due from estate owners, hence under correspondence	1,329
(c) Recovered by Revenue Department and credited to Land Revenue in mistake, hence under correspondence for its transfer	90
(d) Under process of recovery	398
	6,672

12. Rs. 1,05,274 were spent on maintenance and education of the wards as against Rs. 91,677 spent in the previous year, details being as under:—

	Rs.
Cash for maintenance and tuition	88,914
Produce enjoyed by the wards or on their behalf and adjusted to maintenance	16,360
Total	<u>1,05,274</u>

There are in all 402 wards. Out of these 275 are males and 127 females. The persons of 29 are under superintendence, 20 of them being males and 9 females. Two of the females have been receiving education. Out of the 275 males:—

- 13 are below school age,
- 27 are over school age,
- 5 are in service,
- 6 are lunatics,
- 2 are deaf and dumb,
- 6 are invalids,
- 3 are dead,
- 36 are learning profession or doing agricultural work,
- 27 are doing nothing (3 are given up as hopeless cases, 13 are without a school in their vicinity, attempts to send the remaining 11 to school continue),
- 17 have come under superintendence only recently,
- 133 are receiving education as under:—
 - 32 Qoran.
 - 13 Hindu Sindhi characters.
 - 73 Vernacular tuition.
 - 14 English education.
 - 1 College education.

275

13. Statement III shows the progress in payment of debts.

Payment of existing debts and liabilities. The following is an abstract:—

	Rs.
Balance at the opening of the year	68,744
Fresh claims filed	43,314
Interest accrued	1,948
Loan raised	600
Total	<u>1,14,606</u>

Deduct—

Settled during the year—

		Rs.	Rs.
(a) Paid—			
Private loan and interest on it	...	759	
Proved debts and interest thereon	...	14,625	
(b) Disallowed	... ..	30,092	
(c) Written off	... ..	...
		—————	45,476
			—————
Balance	...		69,130

Details of balance—

(a) Amount awarded	... ..	39,592
(b) Claims not yet settled	... ..	18,838
(c) Private loan	... ..	10,700
		—————
		69,130

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

	No. of claims.	Amount.
		Rs.
Pending at the beginning of the year	... 7	19,520
Filed during the year	... 29	43,314
	—	—————
	36	62,834
Decided	... 26	43,996
	—	—————
Balance	... 10	18,838

Out of 10 claims pending at the close of the year, 9 claims for Rs. 14,488 were not due for hearing during the year under report, the remaining one claim for Rs. 2,350 was filed only at the close of the year.

Two appeals were filed during the year. In one of them the claim was modified and the other was rejected.

15. The total investments at the close of the year amounted to Rs. 6,31,093 as compared with Rs. 5,08,827 in 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 (1923—47) ...	1,37,400
Do. (1926) ...	21,000
Do. (1927) ...	20,800
Do. (1928) ...	2,68,450
Do. (1932) ...	1,01,500
Debentures of Municipalities, Port Trust and Bombay Improvement Trust ...	20,000
Bombay Development Loans ...	32,800
Savings Bank deposits with Post Office and Bank of Bombay (now Imperial Bank of India) and cash certificate ...	818
Loan to Incumbered Estates ...	17,125
Loan to Court of Wards Estates ...	10,700
Loan to Co-operative Societies ...	500
Total ...	6,31,093

The un-invested balance amounts to Rs. 2,84,632 as compared with Rs. 2,60,239 shown in the last year. Steps are being taken to invest a good portion of the balance in Government Securities.

16. Twelve suits were pending at the close of the year 1922-23, 14 new suits were filed during the year making a total of 26 in all. In 3, Court of Wards was plaintiff and in 23, defendant. Out of the first 3, 1 was for partition, 1 for redemption of ornaments mortgaged and 1 for accounts. As for the latter 23 suits in which the Court of Wards was defendant, 11 of them were for partition, 1 for declaration of status and title, 1 for injunction against recovery of lease money by the Court of Wards, 8 for recovery of debts due by estates under superintendence, 1 for filling up a pit and 1 for damages.

Nine suits were disposed of during the year. Out of these 3 were decided (all dismissed) in favour of Court of Wards and one against. Three were compromised; in one case the estate was discharged and in another partition of anna share of outsiders was ordered upon by the court. Of the remaining 17, 5 are comparatively fresh, six are about to be finished (5 of them being for recovery of produce, each for one season or year separately whereas only one suit should have been filed) and the remaining 6 have not yet been heard for want of time.

Two appeals were pending at the close of the year 1922-23. In both of them the Court of Wards was appellant. Two appeals which were filed by the father of a minor, whose estate came under superintendence at the end of the year 1922-23, came to notice at the beginning of the year under report. Two appeals have been

filed against Court of Wards only recently. All the six appeals are pending.

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

18. The number of estates under superintendence of the Court
General. of Wards is rapidly increasing. There were
207 estates under superintendence at the
close of the year against 181 in the previous year.

I inspected property of 21 estates in 21 Dehs.

The Deputy Manager, Upper Sind and Lower Sind, visited 25 and 42 estates respectively.

The office of the Assistant Manager was held by the following officers during the year:—

Mr. Rasul Baksh Pir Baksh, 16th August 1923 to 11th September 1923.

Mr. Bhawandas Fatehchand, 12th September 1923 to 29th March 1924.

Mr. Nanikram Jethmal from 7th April 1924;
all of them performed their duties to my entire satisfaction.

The Deputy Managers as well as the office staff have, on the whole, done well.

I have the honour to be,

Sir,

Your most obedient servant,

N. B. MUHAMMED HUSSAIN,
Court of Wards in Sind.

STATEMENT I.

Statement showing the general position of estates under Government management for the year 1923-24.

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 Government demand.	Total due to the Department, including assessments.	Total gross receipts.
1	2	3	4	5	6	7	8	9
			Acres.	Acres.	Acres.	Rs.	Rs.	Rs.
1	Sind	Nabibux, No. 25	15,137	5,217	8,920	27,092	58,003	73,760
2	Do.	Dhani Parto, No. 80.	3,827	1,134	2,693	3,372	11,053	13,945
3	Do.	Alah Bachoyo, No. 266.	1,124	490	634	1,346	10,536	10,561
4	Do.	Ganwharkhan No. 278.	4,985	2,523	2,462	8,331	27,728	30,243
5	Do.	Tajokhan No. 302	6,303	4,999	1,314	26,231	76,382	74,249
6	Do.	Mahomed Lukman, No. 310.	3,238	987	2,271	4,004	15,442	23,253
7	Do.	Kararo Shah, No. 314	4,776	1,753	3,023	7,453	20,595	20,949
8	Do.	Hamzokhan, No. 321	2,527	1,410	1,117	4,256	17,606	15,073
		Total	41,917	19,453	22,434	82,087	2,37,347	2,61,012
		Total of other estates	63,648	25,229	37,419	81,906	3,02,273	3,68,565
		Grand Total	105,565	45,712	59,853	1,63,993	5,39,620	6,29,577
								(A)

Serial No.	Name of the province.	Name of the estate owner and number of estate.	Total expenditure.	Balance.		Total liability.	Cost of management for 1922-23.	Percentage on gross income, 1922-23.	Remarks.
				Invested.	Uninvested.				
1	2	3	10	11	12	13	14	15	16
			Rs.	Rs.	Rs.	Rs.	Rs.		
1	Sind	Nabibux, No. 25	35,790 ⁽²⁾	2,71,050	50,856	...	5,877	8.26	
2	Do.	Dhani Parto, No. 80.	7,177 ⁽³⁾	36,200	9,062	...	1,152	..	
3	Do.	Alah Bachoyo, No. 266.	5,747	...	5,081	...	253	..	
4	Do.	Ganwharkhan, No. 278.	21,672 ⁽⁴⁾	6,500	11,829	...	2,172	..	
5	Do.	Tajokhan, No. 302	47,936 ⁽⁵⁾	65,100	55,856	...	7,053	..	
6	Do.	Mahomed Lukman, No. 310.	9,570 ⁽⁶⁾	1,300	15,719	...	836	..	
7	Do.	Kararo Shah, No. 314	22,401	...	3,516	...	790	..	
8	Do.	Hamzokhan, No. 321	13,132	...	2,292	...	44	..	
		Total	1,63,425	3,80,150	1,54,311	...	18,177	..	
		Total of other estates	2,89,848	2,50,943	1,30,321	69,130	24,903	..	
		Grand Total	4,53,273	6,31,093	2,84,632	69,130	42,980	..	
			(B)						

(A)—Besides total gross receipts shown in column 9 the following amount was realized by sale of investment and by return of money on loan:—

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

Rs.	
(1)	400
(2)	31,580
(3)	4,153
(4)	4,672
(5)	67,584
(6)	1,350

1,09,339

STATEMENT II.

Statement showing the efficiency of rent and produce collections in estates under superintendence of Court of Wards for the year 1923-24.

Serial No.	Name of the province.	Name of the estate owner and number of estate.	Demands on account of			Collections on account of		
			Arrears.	Current.	Total.	Arrears.	Current.	Total.
1	2	3	4	5	6	7	8	9
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Sind	Nabibux, No. 25...	...	58,003	58,003	...	58,002	58,003
2	Do.	Dhani Parto, No. 80..	...	11,053	11,053	...	11,008	11,008
3	Do.	Alah Bachoyo, No. 256.	185	10,538	10,723	185	10,011	10,196
4	Do.	Ganwharkhan, No. 278.	10	27,738	27,738	10	27,738	27,738
5	Do.	Tajokhan, No. 321.	5,940	76,389	81,623	4,174	66,108	69,989
6	Do.	Mahomed Lukman, No. 310.	...	15,442	15,442	...	15,257	15,257
7	Do.	Kararo Shah, No. 314.	398	20,595	20,993	398	20,551	20,949
8	Do.	Hamzokhan, No. 321.	...	17,606	17,606	...	13,347	13,347
		Total ...	5,838	2,37,347	2,43,180	4,767	2,21,012	2,25,779
		Total of other estates.	46,157	3,02,273	3,48,430	19,960	2,67,830	2,87,790
		Grand Total...	51,990	5,39,620	5,91,610	24,727	4,88,842	5,13,569

Serial No.	Name of the province.	Name of the estate owner and number of estate.	Written off from			Struck off owing to discharge of estates from			Balance from		
			Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.
1	2	3	10	11	12	13	14	15	16	17	18
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Sind	Nabibux, No. 25..	...	...	...	...	...	...	...	1	1
2	Do.	Dhani Parto, No. 80.	...	...	...	...	...	...	...	45	45
3	Do.	Alah Bachoyo, No. 256	...	477	477	...	...	...	...	50	50
4	Do.	Ganwharkhan, No. 278.	...	...	...	...	...	...	...	...	...
5	Do.	Tajokhan, No. 302	1,066	...	1,066	...	...	...	...	11,274	11,274
6	Do.	Mahomed Lukman, No. 310	...	...	...	...	...	...	...	185	185
7	Do.	Kararo Shah, No. 314.	...	...	...	...	...	...	...	44	44
8	Do.	Hamzokhan, No. 321.	...	...	...	...	...	...	...	4,259	4,259
		Total ...	1,066	477	1,543	...	...	...	...	15,858	15,858
		Total of other estates ...	414	2,275	2,689	14,148	16,942	31,090	11,635	15,226	26,861
		Grand Total...	1,480	2,752	4,233	14,148	16,942	31,090	11,635	31,084	42,719

STATEMENT III.

Statement showing the progress made in the liquidation of debts in the Court of Wards estates during the year 1923-24.

Name of the 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	
							By	incuring fresh debts.
1	2	3	4	5	6	7	8	9
Sind	Nabibuz, No. 25.	22nd January 1910.	Rs. ...	Ra. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...
Do.	Dhani Parto, No. 80.	24th February 1911.	100	1,200	...	...	...	...
Do.	Alah Bachoyo, No. 266.	24th November 1920.	.....	...	...	...	...	...
Do.	Ganwar k h a n, No. 278.	7th March 1921 10th October 1921.	.....	688	...	...	...	...
Do.	Tajokhan, No. 302.	14th September 1922.	.....	...	...	...	...	...
Do.	Mahomed Lukman, No. 310.	2nd December 1922.	.....	...	...	...	...	...
Do.	Kararo Shah, No. 314.	3rd February 1923.	.....	16,000	16,000	5,759	...	...
Do.	Hanz o k h a n, No. 321.	10th May 1923.	.....	291	291	625	...	...
	Total of other estates	.....	5,34,785	2,36,155	52,453	39,478	...	...
	Total	.....	5,34,885	2,54,534	68,744	45,862	...	...

Name of the province.	Name of the estate owner and number of estate.	Date on which superintendence was assumed.	settled during the year.						Date by which it was expected on assumption of management that estates would be clear of debts.
			By sale of property.	Rejected by Court of Wards.	Written off.	Remitted by creditors.	From current income.	Balance.	
1	2	3	9	10	11	12	13	14	15
Sind	Nabibuz, No. 25.	22nd January 1910.	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...
Do.	Dhani Parto, No. 80.	24th February 1911.	...	...	...	...	...	...	...
Do.	Alah Bachoyo, No. 266.	24th November 1920.	...	...	...	...	...	...	...
Do.	Ganwar k h a n, No. 278.	7th March 1921 10th October 1921.	...	...	...	...	...	...	...
Do.	Tajokhan, No. 302.	14th September 1922.	...	...	...	...	...	...	...
Do.	Mahomed Lukman, No. 310.	2nd December 1922.	...	...	...	...	...	...	...
Do.	Kararo Shah, No. 314.	3rd February 1923.	...	19,266	...	...	802	1,691	...
Do.	Hanz o k h a n, No. 321.	10th May 1923.	...	145	...	...	771	...	...
	Total of other estates.	.....	...	10,681	...	...	13,911	67,439	...
	Total	.....	...	30,092	...	...	15,364	69,130	...

(Below report of the estates under management of the Court of
Wards in Sind for the year 1923-24.)

No. P.-88-R.

REVENUE DEPARTMENT :

Office of the Commissioner in Sind,
Government House, Karachi,
22nd September 1924.

Submitted to Government.

2. There were 181 estates under management at the beginning of the year. Of these 17 were relinquished during the year, while 43 new estates were taken up, leaving a closing total of 207.

3. Out of 142 applications, including 59 pending at the close of the previous year, 99 were disposed of, leaving a balance of 43 at the end of the year. These include 3 which have been pending disposal for more than six months.

4. The income of the estates was Rs. 6,30,000 as against Rs. 5,86,000 in the previous year. The increase is mainly due to the greater number of estates.

5. The total expenditure shows a net increase of Rs. 57,000.

The heads of increase were as follows :—

	Rs.
Government assessment	23,000
Maintenance and tuition	14,000
Personal expenses	9,000
Pay of servants	2,000
Garden and other cultivation expenses	2,000
Produce to co-sharers	5,000
Adjustment to maintenance of lease money	8,000
Purchase of lands and buildings	4,000
Savings paid to estate owners	5,000
Cost of management	11,000
Purchase of engine	5,000
	88,000

On the other hand, the expenditure decreased under the following heads :—

	Rs.
Proved debts paid with interest	17,000
Loans repaid with interest	6,000
Takavi advances	8,000
	31,000

6. The aggregate amount due to the estates was Rs. 5,92,000, of which Rs. 5,14,000 were collected and Rs. 35,000 remitted and written off, leaving a balance of Rs. 43,000 to be recovered. The balance compared with that of the previous year is detailed below :—

	1923-24.	1922-23.
	Rs.	Rs.
Postponements	22,000	22,000
Recovery prohibited by Civil Courts ...	3,000	16,000
Recovered after the close of the year ...	3,000	3,000
Under process	15,000	11,000
	<hr/>	<hr/>
	43,000	52,000

The percentage of recoveries to the total amount due for collection during the year is 96·5 compared with 97·29 in the previous year.

7. The aggregate amount of old debts due to estates at the commencement of the year was Rs. 24,243, to which Rs. 27,892 were added during the year. Of the total of Rs. 52,135, Rs. 15,817 have been recovered and Rs. 484 written off. The balance of Rs. 35,834 is accounted for as under :—

	Rs.
Recoverable in future years	18,504
Recoverable through Civil Courts, being decretal debts.	391
Due from Incumbered Estates	2,659
Under process of recovery	14,280
	<hr/>
	35,834

8. The Government arrears due by the Court of Wards at the close of the year amounted to Rs. 12,636 as against Rs. 15,488 in the previous year.

9. The total indebtedness of the estates at the commencement of the year amounted to Rs. 68,744, to which new debts of Rs. 45,862 were added during the year. Out of the total liabilities of Rs. 1,14,606, Rs. 45,476, compared with Rs. 61,183 in the preceding year, were settled as under, reducing the balance to Rs. 69,130 at the close of the year :—

	Rs.
Debts paid	15,384
Claims rejected	30,092
	<hr/>
	45,476

10. Out of 36 claims, including 7 remaining undecided from the previous year, 26 were disposed of, leaving 10 unsettled claims at the end of the year.

11. The total investments at the close of the year amounted to Rs. 6,31,000, while the uninvested balance was Rs. 2,84,632. Steps are being taken to invest a substantial portion of this balance in

Government Securities. The invested balance includes Rs. 1,37,000 deposited in the War Loan of 1929-47, Rs. 4,12,000 in the War Bonds of 1926, 1927, 1928 and 1932, Rs. 20,000 in the debentures of local bodies, Rs. 33,000 in the Bombay Development Loan, and Rs. 29,000 advanced to estates under Government management.

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

J. L. RIEU,
Commissioner in Sind.