Annual Report

on the

Administration of Minors'

Estates in the Bombay Presidency

for the year Ending 31st July 1923-1927

Government

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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.

- J. GHOSAL, Esq., C.I.E., I.C.S., Commissioner, S. D.
  - (1) NUMBER OF ESTATES UNDER MANAGEMENT.

Northern Division.—At the beginning of the year under report, there were 23 estates (1 large and 22 small) under management. Three estates (2 in Surat and 1 in Kaira) were released while one estate (in Ahmedabad) was newly taken under management. The year thus closed with 21 estates under management (1 large and 20 small).

Central Division.—At the beginning of the year there were 12 small estates under management—2 in each of the districts of Ahmednagar and Sholapur, 3 in Nasik and 5 in West Khandesh. No new estate was added during the year while 2 estates in the West Khandesh district were released from management on account of the minors having attained majority. Statistical information regarding the 10 estates under management at the close of the year is given in the accompanying three statements.

2. The Collector of Sholapur was appointed by the District Judge as guardian of the large estate of minor Shrikisan Narayandas Bhaya of Sholapur. As the order was passed at the close of the year charge of the estate could not be assumed during the year.

Southern Division.—At the beginning of the fear there were 31 estates under management. Two estates in Belgaum were released and 3 new estates—2 in Belgaum and 1 in Bijapur—were taken over. The year thus closed with 32 estates under management.

#### (2) INCOME.

Northern Division.—The total gross income of the estates during the year amounted to Rs. 58,599 as against Rs. 48,152 during the preceding year. The increase is due to the following reasons:—\*

- (a) In the Ahmedabad District, an increase of Rs. 8,272 is due partly to good recoveries and partly to the addition of the income of the Vatva estate newly taken under management.
- (b) In the Kaira District, the increase of Rs. 7,474 is due to the sale-proceeds of the landed property of the Piplao estate in order to pay off its heavy debts.

As a set off against these special items of increase, there has been a decrease of Rs. 3,707 in the Broach District due mainly to the absence of recovery of heavy arrears as in the previous year.

The income of the estates in the Surat District shows a decrease of Rs. 1,592 due to the release of 2 estates from management.

Central Division.—The gross income of the estates amounted to Rs. 8,729 as against Rs. 10,612 in the preceding year. The decrease is due partly to the handing over of the 2 estates in the West Khandesh District and partly to smaller receipts in the estates in the Nasik District.

Southern Division.—The gross income fell from Rs. 93,579 to 81,898. The decrease is due partly to the release of 2 big estates in Belgaum, and partly to the fact that last year's figures included collections of past arrears.

#### (3) Expenditure.

Northern Division.—The total gross expenditure of the estates under management rose from Rs. 47,653 to Rs. 58,183. The increase is mainly due to:—

- (a) payment of private debts of the estates to the extent of Rs. 6,977.
- (b) investment of Rs. 5,272 in Broach, in Government securities.
- (c) expenditure on marriages and house repairs, etc., to the extent of Rs. 897.

Central Division.—The gross expenditure amounted to Rs. 7,488 as against Rs. 7,800 in the previous year. The decrease is due partly to the release of 2 estates in the West Khandesh District and partly to smaller expenditure of the estates in the Nasik District.

2. Out of Rs. 7,488, Rs. 3,000 were spent for the marriage ceremony of the sister of ward Deshmukh in the Sholapur District.

Southern Division.—The total gross expenditure amounted to Rs. 54,552 as against Rs. 70,364 which included Rs. 10,500 invested last year in Government Promissory Notes.

#### (4) Collection of Estates' Dues.

Northern Division.—Out of the total demand of Rs. 54,217 as against Rs. 54,065 of the preceding year, Rs. 39,816 were collected. Rs. 396 were converted into bonds or decrees and Rs. 1,150 were written off, leaving a balance of Rs. 12,855 (Rs. 4,305 current and Rs. 8,946 arrears) as authorised arrears.

Central Division.—The total demand was Rs. 11,219, of which Rs. 7,335 were recovered, leaving a balance of Rs. 3,584, of which Rs. 3,044 pertain to the estate of Deshmukh in the Sholapur District. Most of the outstanding balance of this estate has been suspended on account of failure of crops.

Southern Division.—Out of the total rental demand of Rs. 72,081, Rs. 54,887 or 76.14 per cent. were collected as against 84.61 per cent. and Rs. 2,348 were written off, leaving a balance of Rs. 14,793; the Hebli estate alone (in Dharwar) is responsible for arrears of Rs. 5,327 and steps are in progress for their recovery. In Ratnagiri the rental demand was collected in full and the arrears in other districts are not large. Recourse to Revenue Courts was necessary for the realisation of rent in Kanara, Kolaba and Bijapur.

## (5) GOVERNMENT REVENUE, CESSES AND RENTS.

Northern Division.—All Government dues ordered to be paid according to the anna valuation of crops were paid up in full during the year under report.

Central Division.—All Government dues were paid by the estates.

Southern Division.—Government dues were paid up in full except suspended revenue.

### (6) Cost of Management.

Northern Division.—The total cost of management amounted to Rs. 4,176 or 7.1 per cent. of the total gross income as against Rs. 2,210 or 4.6 per cent. during the previous year. The rise in the cost of management is due to the recovery of the management charges of some estates in arrears in the Ahmedabad District.

Central Division.—Only 2 estates of Deshmukh and Mohanlal in Sholapur and Nasik districts respectively paid towards cost of their management which amounted to 1 and 7 per cent. of their incomes respectively. The Collector states that steps have been taken to reduce the cost of the latter estate. The management of the remaining estates was conducted departmentally through the Mamlatdars of the respective talukas.

Southern Division.—The aggregate cost of management was Rs. 7,478 or 9.1 per cent. of the total gross income as against Rs. 7,567 or 8.1 per cent. Only in 4 estates—1 in Belgaum and 3 in Dharwar—the incidence of cost exceeded the prescribed limit of 10 per cent. The increase in Belgaum was slight and that in Dharwar was due to the rental arrears having remained uncollected especially of the Hebli estate.

#### (7) ADVANCES TO CULTIVATORS.

No advances were made during the year to tenants by any of the estates.

## (8) Special Scheme for Management.

Northern Division.—Two estates in Ahmedabad were given on lease, while the rest were managed departmentally.

Central and Southern Divisions.—No special scheme was framed or undertaken.

#### (9) MAINTENANCE AND EDUCATION OF MINORS.

Northern Division.—The total gross expenditure under this head amounted to Rs. 8,740 as against Rs. 8,637 during the previous year. The increase is nominal and requires no explanation.

The number of minors of school-going age was 22 (2 in Ahmedabad, 14 in Broach and 6 in Kaira) against 27 during the previous year. Of these only 15 (2 in Ahmedabad, 7 in Broach and 6 in Kaira) are taking education either in local English or Vernacular Schools and 1 in the Broach District is attending the Arts College in Baroda. One of the minors in the Kaira District passed the Matriculation examination and is now employed in Government service.

Central Division.—Out of the 10 minors 5 are with their relatives who maintain them. All reasonable demands for the maintenance of the remaining minors continued to be satisfied.

2. Out of the 10 minors 7 are males and 3 are females. The person of none of the minors is under superintendence. The 3 female minors do not go to school. Out of the 7 males—

1 is learning Commercial business.

2 are doing nothing.

1 tends the sheep and goats of his grandfather who maintains him.

3 are receiving education in Vernacular schools.

7

Southern Division.—All reasonable demands for the maintenance of the minors and their relatives dependent on them continued to be satisfied.

Of the 37 minors, 34 are males and 3 females. Of the 34 males—

3 have left school.

19 are receiving education in primary schools.

11 are receiving education in English Schools.

1 is studying in the Karnatak College.

The Hebli (Dharwar) wards are now of age. The appeal in the Privy Council has been decided in their favour and the estate continues under management pending Government orders for its release. The ward of one more estate in Dharwar has attained majority and the estate will shortly be handed over.

#### (10) REPAYMENT OF DEBT AND EXISTING LIABILITIES.

Northern Division.—The debts due by the estates on the assumption of management amounted to Rs. 1,12,204 as against Rs. 1,02,109 reported last year. The increase is due to the assumption of management of the Vatva estate in Ahmedabad which is indebted to the extent of Rs. 10,565. The amount of Rs. 1,12,204 was by the commencement of the year under report, reduced to Rs. 46,125. Additional debt to the extent of Rs. 11,856 was incurred during the year. The total liabilities thus rose to Rs. 57,981. Claims amounting to Rs. 450 were remitted by creditors and Rs. 16,055 were paid from current income. Rs. 8,440 in

Kaira were paid by sale of property. The total liabilities at the end of the year thus stood at Rs. 33,835. The liquidation of debts was satisfactory.

Central Division.—Only 2 estates—Marwadi and Renukabai—in the Nasik District are in debt. The aggregate debt due at the beginning of the year was Rs. 3,450 which remained unpaid at the end of the year for want of funds. The Collector states that as the balances of the estates at the end of the year are satisfactory it may be possible to pay off some of the debts in the current year.

Southern Division.—The total repayment of debt amounted to Rs. 1,800 as against Rs. 4,290.

Belgaum.—Only 2 estates are in debt and the annual instalments have been paid.

Dharwar.—Only 2 estates are in debt; the annual instalment due from 1 estate (Shirkol, Kulkarni) could not be paid as the creditor was dead and enquiry is in progress as to his heirs. In the case of the other, the instalment was not due.

Kolaba.—Of the 2 estates, 1 is in debt to the extent of Rs. 66 only which will be repaid next year.

Bijapur, Kanara and Ratnagiri.—All the estates are free from debt.

#### (11) LITIGATION.

Northern Division.—In addition to the suit that was pending at the beginning of the year, 3 more were filed in the Ahmedabad District. One of these was withdrawn. The year thus closed with 3 suits pending.

Southern Division.—The Collector of Pelgaum was concerned as plaintiff or defendant in 7 suits, of which 2 were decided in favour of the wards, and 5 were pending at the close of the year.

As the judgment-debtors failed to pay the first instalment of debt due to a Kolaba ward, steps are being taken for the execution of the decree and recovery of the whole amount.

#### (12) GENERAL REMARKS.

Northern Division.—During the year under report, surplus balances to the extent of Rs. 5,272 in the Broach District and Rs. 1,450 in the Kaira District were invested in Government Securities and Postal Certificates.

The administration by Government agency of the minors' estates continued to be beneficial to the minors concerned.

Central Division.—The administration of the estates through local officers has been satisfactory.

Southern Division.—The accounts of the estates were for the first time audited by the Local Audit Department in accordance with Government Resolution, Revenue Department, No. A.—66 of 9th November 1921. No serious irregularities were noticed.

The Record of Rights was introduced in 2 Inam Villages of

the Bhuyar estate in Bijapur.

The management of the estates by the Collectors has been satisfactory and continues to be popular.

## STATEMENT

# Statement showing the general position of Minors' Estates under Divisions during

(Details are given only for estates with a gross revenue of Rs. 10,000

			,			£	
Serial No.	Name of District	Name of Estate.	Total area of Estate.	Cultivated Area.	Uncultivated Area.	Total assess- ment.	Total Land Revenue Demand including cesses.
1	2	8	4	5	6	7 -	8
	Northern Division.		Acres.	Acres.	Acres.	Rs.	Rs.
. 1	Ahmedabad	Sher Juma Khanji Mahomed Khanji (Dholka).	6,526*	5.921*	605*	10.515*	16,030
2-4	Do.	Total for small estates.	2.899	2,488	411	4,999	6.775
510	Kaira	Do. do	1,858	1,033	625	1,176	5,276
1120	Broach	Do. do	961†	956	5	2,586†	11,312
21	Surat	Do. do	20	13	7	45	217
		Total, N. D	12,264	10.411	1,853	19,321	39,610
+	Central Division.	_					
1 & 2	Sholapur				i 		
3 to 5	West Khan- desh		6,191	6,097	01	1,392	6,181
9 & 10	Ahmednagar	:					
0 10 10	TELINICAL CONTRACTOR OF THE PERSON OF THE PE	Total, C. D	6,191	6,097	94	1,392	6,181
	Southern Division.						
1	Belgaum	Sankeshwar math	7,004	6,364	640	11,444	11.462
3	Dharwar	Hebli	Mars 146-1-4	Mars 146-1-4		3,651	12.396
3 to 19	Belgaum	<u>i</u> }			!		
20-21	Bijapur		!		İ		
322 to 288	Dharwar	Total for small	5,718	4.457	1,261	7.987	35,280
29	Kanara	estates.	5,125	-1207	-100-		
30-31	Kolaba					`	
32	Ratnagiri	Į)					
	!	Total, S. D	12,722	10,631	] 1.901	23,082	59,138
		Mars.	146-1-4	146-1-4	1		
I		Grand Total	Acres 31,177 Mars 146-1-4	27,329 146-1-4	3,848	43,795	1,04.929

Change in area and assessment is due to the fact that half the share in the Parchuran Giras belonging to Pyarmahomed Khan has been released from management during the year.

No. I. management in the Northern, Central and Southern the year 1922-23.

or over. Figures for other estates are lumped together.)

Percentage of cost on	Cost of	Total Liabi-	NCE.	BALA	Total gross	otal gross
gross in- come.	manage- ment.	lities.	Uninvested.	Invested.	expendi- ture.	income scovered.
15	14	13	<b>al</b> 2	<b>11</b>	10	9
Rs.	Rs.	Rs.	.Rs.	Rs.	Rs.	Rs.
9-3	1,815	8,896	5,38 <b>3</b>	•••	16,414	19,348
12-6	857	16,480	1,553		6,542	6,802
3-1	553	6,072	5,494	3,550	14,706	15,511
5.1	951	1,228	8,312	22,943	20,521	16,609
	***	799	1,692	***		329
7.	4,176	33,475	22,434	26,493	58,183	58,599
1.	151	3,450	7,692	19,173	7,488	8,729
1	151	3,450	7,632	19,173	7,488	8,729
*	·	·			_	
10	1,939		7,955	92,800	4,688	18,842
184	1,531		9,489	37,600	10.972	11,061
7-	4,008		41,670	1,55,291	39.593	<b>51</b> ,995
-	7,478	14,013	58,61	2,85,691	54,552	81,898
; ;	11,60	50,938	89,58	3,91,357	1,20,223	1,49,226

<sup>8</sup> Acres of land assessed at Rs. 23 have been redeemed from mortgage possession of the Amod Estate.
5 Acres of land in Baroda territory assessed at Rs. 37 were not shown in previous years. This is shown now.
1 Acre of land assessed at Rs. 6 is given under mortgage possession of the Palei estate by one debtor,

STATEMENT

Statement showing the efficiency of rent collections in Minors'

Central and Southern Divisions

ċ	:			DEMAND.		Collections			
Serial No.	Name of District.	Name of Estate.	Current.	Arrears.	Total.	On account of current year.	On account of arrears.		
1	9	3	4	6	6	4	8		
	Northern Division.		Rs.	Rs.	Rs.	Rs.	Rs.		
. 1	Ahmedabad	. Sher Juma Khanji Mahomed Khanji (Dholka).	16.030	8.777	24,807	12.243	3,993		
. 2-4	Do.	Total for small estates.	6,775	2,991	9,766	6.727	: 60		
5-10	Kaira	.i Do. do	5.276	2,836	8,112	4,628	960		
11-20	Broach	. Do. do.	10.340	972	11.312	10.298	691		
21	Surat	. Do. do.	217	3	2:20	214	3		
		, Total, N. D	38,638	15,579	54,217	34,110	5.706		
1.6.0	Central Division. Sholapur	; ;			ı				
3 to 5 6 to 8	West Khandesh Nasik	Total for small estates.	6.181	5.039	11.219	4,716	2,619		
5 4 10	Anmediagar	Total, C. D	6.181	5,038	11,219	4.716	2,619		
	Southern Division.			  -  -  -					
1	Belgaum	. Sankeshwar Math	11.462	108	11.570	10,812	70		
9 3 to 19 90-21	Dharwar Belgaum Bijapur	1	12,396	5,363	17,769	8.931	2,130		
	Dharwar	Total for small estates.	38,1%7	4,565	42.752	31,471	1,473		
32	Ratnagiri	IJ		 			!		
		Total, S. D	62.045	10,036	72.061	51.214	8.673		
		Grand Total	1,06,664	30,653	1.37.517	90,040	11,998		

No. II.

Estates under Government management in the Northern, during the year 1922-23.

	ils of ince.	Detai Bala	:	BALANCE.			i
Remarks	Previous year.	Current year.	Total.	Others.	Converted into bonds or decrees.	Amount written off.	Total.
16	15	. 14	13	12	11	10	9
7	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	4,368	8,752	5,120	8,120		452	16,235
	2,931	48	2,979	2,979	i i	<b></b>	6,787
	1,408	463	1,871	1,475	396	653	5,588
	236	42	278	278		45	10,989
	3		3	3			217
	8,946	4,305	13.251	12,855	396	1,150	39.816
	2,419	1,465	3,884	3,555	329		7,335
	2,419	1,465	3,884	3,555	329		7,335
	78		78	78		557	10,882
`	1,862	3,465	5,327	4,961	346	1,371	11,061
	2,692	6,696†	9,388	8,136	1,252	420	32,944*
	4,632	10,161	14,793	13,195	1,598	2,348	54,887
	15,997	15,931	31,928	29,605	2,323	3,498	1,02,038

<sup>•</sup> Rs. 53 were collected in advance last year.

<sup>†</sup> This includes suspended revenue of Rs. 3,356.

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STATEMENT

Statement showing progress made in liquidation of debt

Divisions during the

Serial No.	Name of District.		Name of Estate.	Debts due on assump- tion of charge.	Balance of debt at the beginning of the year.	Additional debt incur- red during the year.
1	2		3	4	5	6
	Northern Division.			Rs.	Rs.	Rs.
1	Ahmedabad	***	Sher Juma Khanji Mahomed Khanji (Dholka).	7,693	10,404	8,644
9-4	Do.		Small estates	66,220	19,351	2,772
5-10	Kaira	•	Do	31,074	14,072	440
11-20	Broach	•••	Do	6,418	2,298	••••
21	Surat		Do	799	*****	
			Total, N. D	1,12,204	46,125	11,856
•	Central Division,	•				
1 & 2	Nasik	•••	Total for small estates.	7,893	3,450	(11111)
	Southern Division.					
3 to 19	Belgaum	•••	1			
22 to 28	Dharwar	•	Total for small estates.	28,105	15,113	700
30 to 31	Kolaba	•••	ا ا			
					<u> </u>	

No. III.
in the Minors' Estates in the Northern, Central and Southern
year 1922-23.

	Debie sett	LED DUBING	THE YEAR.	`		Date by which it was expected on	
By incur- ring fresh debts.	By sale of property.	Rejected! by Mana- ger or Civil Court.	Remitted by cre- ditors.	From current income.	Balance.	assumption of manage- ment that estate would be clear of debt.	Remarks.
7	8	9	10	11	12	13	14
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
				10,152	8,896		
	ļ		450*	4,833	16,840		
	8,440				6,072		
*****	*****	l ! *****		1,070	1,298	1	
******					799	25th May 1925.	
	8,440		450	16.055	33,835		
			}				The estates
				·	3,450		in other districts
							and the other es tate ir Nasik District are free fron debt.
,				1,800	14,013		-
,			1	1,800	14,013	-	-

<sup>·</sup> Remitted by Government on account of jama.

#### SIND.

## L. J. MOUNTFORD, Esq., I.C.S., Commissioner in Sind.

Assumption and relinquishment of estates.—The year opened with twelve estates under management, to which three (one in the Nawabshah District, one in the Sukkur District and one in the Hyderabad District) were added. As one estate in the Nawabshah District was released, the number of estates under management at the close of the year was 14.

In no case was the guardianship of the person of a minor with the Collector.

Income.—The total gross income of the estates was Rs. 5,723 as against Rs. 1,928 in the last year. The increase is mainly due to the fact that a sum of Rs. 3,175 was realized this year by sale of three building plots in the Sukkur District.

Expenditure.—The expenditure during the year amounted as under to Rs. 3,043 as against Rs. 1,493 in the preceding year:—

		${ m Rs.}$
Government assessment		767
Maintenance		275
Suit expenses		100
Liquidation of debts	•••	1,503
Marriage expenses	•••	381
Miscellaneous	. •••	17
		3,043

Management of immoveable property.—Of the 14 estates under management, eight were leased, one remained as before in charge of the minors' uncle who pays the Government assessment and maintains the minors from the income, and two consist of residential houses which have been leased on rent. As regards the remaining three, the lands could not be cultivated as the estates were taken up under guardianship late in the year.

Management of moveable property.—The moveable property of all the wards excepting one in the Thar Parkar district continued in charge of their relations. That of the ward in the Thar Parkar District was, as reported last year, in charge of the Sub-Divisional \*Officer.

Liabilities.—The liabilities of the estates under management at the beginning of the year amounted to Rs. 7,673, which are due by three estates in the Larkana District and one in the Sukkur District. Out of this amount a sum of Rs. 1,503 was paid from the income of the estates and Rs. 3,514 were paid by the minor's relations by private arrangement.

Education.—There were in all nineteen wards, being fourteen boys and five girls. Of the former, four are reported to be receiving education.

Litigation.—No new suit was filed during the year. The suit and the appeal referred to in the previous year's report are still pending.

STATEMENT I.

Statement showing the general position of estates under Government management in the province of Sind during the year 1922-23.

Serial No.	Name of Division.	Name of estate.	Total area of estate.	Cultivated area.	Uncultivated area.	Total assessment,	Land Revenue demand including cesses.	Total gross income recovered.	Total expenditure.	(included)	ear's nce).	Total liabilities	Cost of management.	Percentage of cost on gross income.	Remarks.
·1	2	3	4	5	6	7	9	9	10	11	19	13	14	15	16
1 to 14.	Sind.	Total of small estates.	693	Acres	Acres 430	Re. 751	Rs.	Rs. 5,723*	Rs.	Rs. 2,500	Rs. 6,192	Rs. 2,656			

<sup>\*</sup> This is exclusive of Rs. 3,514 paid by the minors' relations for the liquidation of debts.

#### STATEMENT II.

Statement showing the efficiency of rent collections in estates under Government management in the province of Sind during 1922-23.

			De	man	1,	Col	lectio	80.		В	alance	•		
Serial No.	Name of Division.	Name of estate.	Current.	Arrears.	Total.	On account of current year.	On account of	Total.	Autount written off.	Converted into Bonds or decrees.	Others.	Total.	Details of balance	Romurks,
1	2	3	4	5	6	7	8	9	10	11	19	13	14	15
1 to 14.	Sind	Total of small estates.	Rs. 1,810		Rs. 2,138	Rs. 1,607	Rs. 327	Rs. 1.034	Rs.	Rs	Rs. 204	Rs. 204		

#### STATEMENT III.

Statement showing progress made in liquidation of debts in estates under Government management in the province of Sind during the year 1922-23.

.0.	of Division.	Name of estate.	due on assumption of	Balance of debts at the beginn- ing of the year.	aal dobts incurred during	incurring fresh debts.	sale of property.	by the Manager	the ereditor.	From current income.	, c	nte by which it was expected on assumption of management that the estate could be cleared off.	Remarks.
Serial No.	Name of	Nать о	Debts d	Balance ing of t	Additional the year.	By incu	By sale	Rejected or Civil	Remitted by	From e	Balance,	Date by on assurting the theory.	
1	2	3	4	5	6	7	8	9	10	11	19	13	14
	Sind	Total	Rs. 8,539	Rs. 7,673	Bs.	Rs.	Rs.	Rs.	Rs.	Rs. 255	Bs. 2,6 6		!
14.		of small estates.	i : :			:			1		:	-	-

<sup>\*</sup> This includes Rs. 3,514 paid by minors' relations by private arrangements.

## Annual Reports.

Annual report on the administration of Minors' Estates in the Bombay Presidency for the year ending 31st July 1923.

#### GOVERNMENT OF BOMBAY.

REVENUE DEPARTMENT.

Resolution No. P.-65.

Bombay Castle, 11th April 1924.

Memorandum from the Commissioner in Sind, No. P.—98-R. dated 27th September 1923.

Letter from the Commissioner, N. D., No. W.R.D.—29 dated 9th October 1923.

Letter from the Commissioner, C. D., No. W.R.D.-P.R.B.—11—2 dated 12th October 1923,

Letter from the Commissioner, S. D., No. W.R.D.-P.R.B.—2 dated 18th October 1923 Submitting the reports on the administration of Minors' Estates in their respective charges for the year ending 31st July 1923.

Letter from the Commissioner, Bombay Suburban Division, No. W.R.D.-P.R.-II. dated 5th January 1924.

RESOLUTION.—Recorded.

By order of the Governor in Council,

H. K. KIRPALANI,
Acting Deputy Secretary to Government.

To

- \*The Commissioner in Sind,
- \*The Commissioner, N. D.,
- •The Commissioner, C. D.,
- \*Tre Commissioner, S. D.,
- \*The Commissioner, Bombay Suburban Division,
- \*All Collectors, including the Deputy Commissioner, Upper Sind Frontier,
  - . With copies of the report.