

REPORT ON THE ADMINISTRATION OF MINORS ESTATES BY REVENUE OFFICERS UNDER GUARDIANS AND WARDS ACT, 1890 IN THE PROVINCE OF BOMBAY

FOR THE YEAR ENDING 31ST JULY 1927

Published 1928

TABLE OF CONTENTS

PRESIDENCY PROPER

Section						PAGES
I—Number of estates unde	r managem	ent	***	•••		1
II—Income			•••	***	4 **	1
1II—Expenditure		.,,			•••	2
.IV-Collection of estate due	8			•••		4
V—Government revenue, ce	ssee and ra	tes	•••	•••		5
VI—Cost of management	•••	•••				6
VII-Advances to cultivators	•••		•••	***	,,,	6
VIII—Special schemes for man	nagement		•••	***		7
IX-Maintenance and educa	tion of War	ds	4**	***	•••	7
X—Repayment of existing	lebts and li	abilitics	•••	•••	***	9
X1-Reduction of claims secu	red in cons	ideration of	f prompt pa	yment .	.,.	10
XII—General remarks	•••	•••	***	•••	•••,	10
Statements I, II, III	•••.		•••	***		12-25
·	S	IND		,		
Report	•••		***	***	•••	27-97
Statements I, II, III		•••	•••			99-41
Commissioner's remark	·a					43-45

NORTHERN DIVISION

W. W. SMART, Esqr., I.C.S., Commissioner, N. D. (Acting).

CENTRAL DIVISION

G. W. HATCH, Esqr., C.I.E., I.C.S., Commissioner, C. D.

SOUTHERN DIVISION

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

BOMBAY SUBURBAN DIVISION

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

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

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

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

II.-INCOME

Northern Division.—The total gross income amounted to Rs. 2,36,134 as against Rs. 2,44,664 in the previous year. The

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

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

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

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

III.—Expenditure

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

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

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

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

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

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

Name of estate			Aı	mount invested
				Rs.
Fakirchand of C	Cbopda	•••	•••	36,750
Deshmukh of Y	awal	***	•••	10,115
Deshmukh of A	malner	•••	•••	5,600
Naik of Paldhi			***	8,725
Wani of Gondge	aon	***	•••	3,875
Naik of Poona	***	4.01		29,000
Shriniwas	•••	***	114	11,000
Natu	•••	***	•••	1,000
Dehu	•••	•••		1,000
Panse	•••	***	•••	8,860
Purandhare	•••	***	***	1,000
Shikarkhane	•••	***	•••	300
Deshmukh of Cl	aikurde	***	***	3,000

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

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

IV.—COLLECTION OF ESTATE DUES

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

Central Division.—The total demand including arrears was Rs. 3,65,153 of which Rs. 2,75,916 was collected and Rs. 2,272 were written off as irrecoverable leaving a balance of Rs. 86,970 as against Rs. 51,110 in the previous year. Reasons for arrears wherever they are comparatively heavy are given below:—

Name of estate			Amount of arrears	Reasons
			Rs.	
Deshmukh of Ku estate).	kana (⊪mal ^j	1,567	The recovery is held over owing to scarcity conditions prevailing in the villages.
Fakirchand of Chope	da		7,159	N
Deshmukh of Yawal			8,019	Necessary steps were taken to recover the estates' dues but as the year under
Naik of Paldhi			1,498	report was not a satisfactory one, the whole amount of dues could not
Wani of Gondgaon		•	3,436	be recovered. Steps will be taken to recover the arrears during the current
Deshmukh of Ameestato).	alner (small	5,411	year.
Kathi	•••		5,397	Rs. 648 will have to be written off at there are no means to recover them. Efforts were made for the recovery of arrears but to no purpose. Suspension for the remaining amount of Rs. 4,754 will have to be given next year if the season does not turn out to be prosperous to the bhil cultivators.
Naik	•••	•••	1,115	Out of the past arrears of Rs. 1,492, Rs. 268 have been recovered and Rs. 372 were written off as irrecoverable, leaving at the end of the year a balance of Rs. 852 still due for recovery. The whole of this will have probably to be written off as the defaulters have no property from which the arrears could be recovered. Out of the current year's demand, only Rs. 263 remained in arrears at the end of the year. Steps for their recovery are in progress.

Name of estate		Amount of arrears	Reasons
		Rs.	
Shriniwas	•••	10,258	The arrears were chiefly due to the suspension of Land Revenue owing to the failure of crops in three inam villages situated in the Ahmeduagar District and the non-recovery of ront of lands situated in the same area for the same reasons.
Purandhare (small estate)	***	1,054	The arrears were due to the fact that the last scason was not so favourable as to make the recovery of the entire dues without hardship to the tenants possible. It is hoped that the arrears will be recovered during the current year.
Desh <u>m</u> ukh of Chikurdo	***	5,903	Out of the arrears, Rs. 715 are due from the tenants of Sherikavathe for which a civil suit has been filed in the Miraj Court. Steps are being taken for the recovery of the remaining arrears.

Southern Division.—The total demand, including arrears, was Rs. 5,38,212, of which Rs. 2,43,650 (including Rs. 41 overcollections and Rs. 25 collected in advance last year) were collected and Rs. 44,411 written off, leaving a balance of Rs. 2,50,167 against Rs. 2,26,715 last year. Belgaum alone has arrears of Rs. 2,11,195. The Akbarnavis estate is responsible for Rs. 41,630 consisting of irrecoverable balances and amounts embezzled by the manager of the estate who was tried and sentenced to imprisonment for one year; detailed enquiries regarding the scope for embezzlement are in progress. Nearly Rs. 14,000 of the arrears pertain to years prior to management of the estates by the Court of Wards and the rest is due to bad seasons. In Bijapur the arrears are due to non-recovery of rents of lands in Kotyal (Aundh State) by the State Karbhari, who has been expedited by the Collector. Of the arrears of Rs. 35,404 in Dharwar Rs. 817 are suspended and the balance is due to bad season. Ratnagiri has no arrears.

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

V .- GOVERNMENT REVENUE, CESSES AND RATES

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

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

Southern Division .- All Government dnes were paid in full.

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

VI.—Cost of management

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

Central Division.—The total cost of management amounted to Rs. 59,684 or 6.9 per cent. of the income as against 7.8 in the previous year.

The management charges for the estates of Fakirchand of Chopda, Deshmukh of Yawal and Naik of Paldhi were slightly over the prescribed limit of 10 per cent. while in the case of Wani estate of Gondgaon, they were 21.6 per cent. The Collector reports that this is due to the reduction in the amount of recoveries during the year.

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

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

Southern Division.—The total cost of management amounted to Rs. 36,186 or 11.7 per cent. of the gross income recovered against Rs. 44,792 or 14.2 per cent. in the previous year. In Belgaum a uniform rate of 12½ per cent. on the gross income recovered during the previous year was charged as usual. The cost is below the prescribed percentage in all districts except Belgaum.

Bombay Suburban Division.—'The management charges of the estates amounted to Rs. 339 or 3.4 per cent. of the gross income against Rs. 2,373 or 8 per cent. in the preceding year. The decrease was due to the retrenchment of the post of the Assistant Manager in Miss Weir's estate which is now managed personally by the Collector with a clerk on a small remuneration of Rs. 15 per mensem. It was also due to the services of the special nurse in charge of Miss Weir being dispensed with.

VII.—Advances to cultivators

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

were advanced to cultivators as against Rs. 757 and Rs. 191 worth of paddy advanced during the previous year.

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

Southern Division.-Nil.

Bombay Suburban Division .- Nil.

VIII.--Special schemes for management

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

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

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

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

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

Southern Division.—Nil.

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

IX.—Maintenance and Education of Wards

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

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

7 are below or above school going age;

2 are of unsound mind:

19 are receiving education as follows:-

5 in vernacular schools;

8 in Anglo-vernacular schools;

2 in College;

through private tutors.

13 are learning professional work or are engaged in the management of their estates.

41

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

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

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

Out of the 37 male wards:-

3 are below school-going age.

16 are above school-going age.

18 are receiving education as under:-

2 in Primary schools.

15 in English schools.

1 in College.

37

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

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

1 is below the school-going age,

34 are above the school-going age, and

44 are receiving education as under:

12 in Primary schools.

29 in English schools,

3 in Colleges.

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

X.—REPAYMENT OF EXISTING DEBTS AND LIABILITIES

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

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

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

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

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

1,83,520

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

Southern Division.—The aggregate amount of debt due by the estates at the beginning of the year was Rs. 8,84,850. Fresh loans to the extent of Rs. 1,43,798 were raised during the year, principally in Belgaum. Out of this Rs. 1,10,000 were utilised towards the payment of old debts. Rs. 59,570 were paid off from current revenue and Ra. 3,175 by leasing out mortgaged property which was in the hands of a creditor. Claims for Rs. 48,648 were given up by the creditors and for Rs. 21,496 were rejected by the Court of Wards. The balance due at the end of the year was Rs. 7,85,759.

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

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

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

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

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

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

XII.—GENERAL REMARKS

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

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

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

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

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

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

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

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

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

The administration of the estates was efficient and satisfactory.

STATEMENT

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

(Details are given only for estates with gross income of Rs. 10.000

						(=	فد .	100
r Serial Number.	Name of district.		Name of estate.	Total area of estate.	e Cultivated area.	ch Uneultivate	2 Total assessment.	Total land re-
	NORTHERN			Acres.	Acres.	Acres.	Rs.	Rs.
	DIVISION.			160100.	ALVEC DI	10103	, , , , , , , , , , , , , , , , , , ,	2457
1	Panch Mahals	458	Mehlol	29,335	16,799	12,537	37,747	80,337
2	Broach	•••	Jhanor	3,552	9,474	1,078	8,760	16,968
8	Do.	•••	Janiadra	4,020	3,796	225	8,415	17,748
4	Do.	***	Debej	4,235	3,339	296	10,820	18,114
6	Surat	***	Edroos	4,598	4,958	340	3,378	25, 9 50
615	Ahmedabad	***)				•	
1618	Kaira	***						
19-22	Panch Mahals	41.	Total for small	23,967	19,089	4,878	31,336	59,475
2324	Broach	***	estates.		40,000	1	,	******
25-34	Surat	***			,]		
95—97	Thana	***	J					
	CENTRAL DIVISION.		Total, Northern Division.	69,708	50,854	19,354	100,456	163,587
1	Ahmednagar	•••	Koshti of Rahuri.	108	108		159	729
2	East Khandesh,	• • • •	Fakirchand of	1 919	902	17	1,403	17,414
8	Do.	•••	Chords. Deshmukh of Yawal.	1802	765	87	1,278	12,379
4	Do.		Naik of Paldhi	§549	521	28	945	6,386
5	Do.	•	Wani of Gond-	¶550	531	19	1,097	7,326
6	West Khandesh	•••	gaon. Raisingpur	1,28,000	7,200	1,20,800	[7,163	7,163
7	Da.		Kathi	3,20,000	18,617	**	14,368	16,330
8	Poona		Naik	100	100		74	16,905
9	Do.		Shriniwas	18,336	12,233	1,109	13,195	13,900
10	Do.	•••	Natu 21	11507	401	106	409	4,655
11	Do.	44-	Dabhado	71,778	1,766	12	3,071	6,374
19	Satara		Deshmukh of Chikurde,	853 Acres	853 Acres		4,448	18,958
13 14—18 19 20 21—94 25—29	Sholapur Ahmednagar East Khandesh West Khandesh Nasik Poona	**	Warad Total for small estates.	and 266 Bighas ¶14,680	and 266 Bighas 4.563 19,852	17 2,670	4,483 20,926	1,05,843 77,993
			Total, Central Division.	Acres 4,54,663 and Bighas 266.	Acres 65,413 and Bighas 266.	(b)1,24,808	73,014	3,12,278

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

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

grous	š	Balance.		Hies.	nago-	come.	the standards
Total income covered.	Total gross penditure.	Invested.	Uninvested.	Total liabilities.	Cost of manago- ment.	Percentage of cost on gross income-	Romarks.
9	10 .	11	12	13	14	15	16
· Ra,	Rs.	Rs.	Rs.	Rs.	Rs.		The correct invested balance is Rs. 60,900 and not Rs. 67,900 as shown last year
49,866	36,420	124,423	22,648		3.778	7-5	and not Rs. 67,900 as shown last year Rs. 7,000 out of the loan of Rs. 14,000 granted to the Kazi
51,036	123,443	96,146	934		3,372	6.6	granted to the Kazi estate were already
13,580	6,766	11,000	8,919	******	1,456	10.7	recovered.
11,329	3,281	***	. 8,1 3 8	2,500	435	\$.8	due to the fact that
29,345	16,106		15,317	124,250	2,024	6-9	the land measuring Sacres was purchas-
80,978	87,533	179,963	42,666	50,448	8,919	11-0	ed during the year. I The change in area is due to the reconveyance of 15 acres of land. I The change in area is due to the fact that 2 acres of I mem land was given back. I The change in area is due to the reconveyance of 33 acres
236,134	973,548	403,930	98,823	177,108	19,984	8-45	of land. The assessment of this estate always
7,041	1,821	*60,900	7,230		600	7-1	varies as it is based on Authandi system- *Not known as the
40,490	18,859	9,68,150	8,583		4,786	11.8	upper portion of the estate is not
18,092	8,730	\$3,115	6,076		2,395	13.8	tt Includes Rs. 8,250
18,972	10,946	1.18,225	841	1	2,145	12.8	Imperial Bank.
18,462	15,145	3,875	3,425	1	2,913	81.8	ti Last year's figure was wrong as it in
1,07,717	\$6,041	3,30,800	49,990		9,472	8.8	cluded the area of the luam villages
1,44,120		•••	21,953		18,968	13-1	which are not in charge of the Wards.
58,040	1	29,000	7,149	1	1,964	3.4	% Includes Re. 4,000 which are in the
19,885		1193,710	4,548		1,636	11.7	STT be change in area
11,02	t	\$556,650	6,65		1,067	9.6	that lands measur-
63,416	1	,,,,	10,84		1,110	1.7	ing 179 acres were returned to the
18,489	15,167	15,600	10,509		1,190	6-4	ownerson the expiry of the periods of
2,12,32	2,15,646	***	(a) 11 ₁ 90	6,96,190	4,485	2.1	leaso. (a) 'The last year's balancewas Rs. 15,210 but an amount of Rs. 85 in the Imperial
1,32,646	1,40,072	99,910	99,83	2 1,47,069	6,754	5:0	
8,59,91	7,86,456	10,69,135	1,85,040	9,79,738	69,684	6.9	(b) Exclusive of the

14

STATEMENT

r Beriel Number.	Name of distr			Name of district. Name of estate.		Total area of	o Cultivated area.	. Uncultivated area.	Total assess-	Total land rave- on nue demand in- cluding cesses.
	BOUTHERN DIVISION.				Acres.	Acres.	Acres.	Rs,	Rs.	
1	Belgaum		Nipani		7,016	, 6,576	441	8,170	41,480	
3	Do.	٠.	Chandur		2,429	2,429	***	4,219	\$1,625	
đ	Do.		Jamboti		16,633	6,660	10,073	7,492	10.624	
4	Do.		Here		he	***	***	•••	12,465	
5	Do.	•••	Akbarnis		4,589	4,073	515	4,301	11,996	
6	3 0		Yargatti		17,844	17,844		9,299	20,479	
7	Do.	***	Ghosarwad	-44	1,379	1,379		3,812	9,423	
8	Do.		Kalkundri		602	602		1,126	14,579	
9	Dharwar	•"	Bhadrapur	٠.,	888	688		1,708	1,403	
10-41	Belgaum	***	n '		ļ				i	
42-43	Bijapur	***	- Total for sn		26,790	16.948	9,842	23,529	106,575	
44-48	Dharwar	***	estates.	TSI	20,190	TO/949	S, CTA	20,023	TO#(#10	
4960	Ratnagiri	***	J .							
			Total, South Division.	orn	78,169	57,298	20,871	63,656	361,642	

I-contd.

or od		Balance.		15 em	9%	gross	
Total gross in- comerecovered.	Total gross penditure.	H Investod.	Uninvested.	Total liabilities	Cost of manage- ment,	Percentage cost on gi income.	Romarks,
9	10	1t	19	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
39.672	55,860	5,286	5,606	157,596	4,917	10.6	
20,185	33,016	17,690	6,469	30.958	3,941	160	
15,719	12,490	42,350	3,150		2,009	12.8	
19,961	17,435		1,673	25,700	2,591	12.6	
10,916	15,350	900	9,356	48,000	1,706	15-6	
19,663	13,665	196	1,074	5,600	1,899	9.8	
11,232	5,667	27,600	4,105	2,138	1,418	12.6	
14,108	18,651	98,837	1,673	9,728	2,008	14.8	
12,784	3,176	79,000	40,441		606	6.3	
144,013	149,643	814,088	92,685	506,109	16,431	11.4	
308,246	319,953	585,676	159,3:23	785,759	36,186	11:7	

STATEMENT

- Serial number.	e Name of district.	Name of estate.	Total area of estate.	o Oultivated area.	a Uncultivated area.	Total assessment.	Total land revenue demand including cesses.
		BOMBAY SUBURBAN DIVISION.	l l			Re.	Rs.
1	Bom bay Subur- ban-	Miss Mary Nazli Weir.	*325 0	84 0	941	+840	2,316
2	Do	Gulamalli and Nurma- homed Abd- ulla of Ver- sova.	2 acres and 161 gunthas.	1 acre and 61 gunthas.	1 acre and 10 gunt has.	97	97
		Total, Bom- bay Subur- ban Division.	327 acres and 161 gunthas.	85 acres and 61 gunthas.	942 acres and 10 gunthas.	867	9,349
		Grand Total	642,807 Acres, 266 Bighas and 153 Gunthas.	176,149 Acres, 266 Bighas and 61 Gunthas.	165.275 Acres and 10 gunthas.	237,093	788,851

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

I—contd.

ored.		Bala	DCe.			gross	
c Total gross income recovered.	5 Total gross expenditure.	II Investod.	51 Unin vested.	g Total Habilities.	T Cost of management.	Percentage of cost on income.	E Bemarks.
' Bs.	Rs.	Re.	Rs.	Rg.	Re.		
9,292	6,857	28,000	5.114	14-14-1	286	8-1	
+771	1,170	492	81	400	54	7.0	
9,998	8,037	28,492	5,196	400	839	8.4	
14,14,288	13,67,983	20,87,363	4,48,379	19,43,095	1,16,193	8.8	

[†] The decrease in income is due to price of cocoaunts going down.

STATEMENT

Statement showing the efficiency of rent collections in estates

Southern and Bombay Suburban

				Demand.			Collec
Serial No.	Name of district.	Name of estate.	Carrent,	Artears.	Total.	On account of	On account of arrears.
1	2	8	4	5	6	7	8
1 2 5 4 6 6–15 16–18 19–22 23–24 25–34 35–37	NORTHERN DIVISION. Pauch Mishals Broach Do. Do. Surat Ahmedabad Ksira Psuch Mahals Broach Surat Thana	Total for small	Bs. 23,971 16,968 17,743 13,114 25,950 64,285	Rs. 962 5.679 18,026 12,005 *2,117	Rs. 24,932 22,647 35,769 25,119 28,067	Ra. 23,896 15,190 11,706 10,289 19,231 59,621	Re. 887 567 324 1,025 2,117
	CENTRAL DIVISION.	Total, Northern Division	1,62,031	50,185	8,12,216	1,40,063	8,944
1 2 3 4 5 6 7 8	Ahmednagar East Khundesh . Do. Do. Do. West Khandesh . Do. Pooma	Figurehand of Ohopda. Dashmukh of Yawal. Naik of Paldhi Wani of Gond- gaon. Raisingpur Kathi	728 17.414 19.379 6,385 7,326 7,163 16,330 16,906	127 5,541 3,632 1,785 1,849 61 5,625 1,492	855 22,955 16,011 8,170 9,176 7,224 21,955 18,397	445 12,108 11,767 5,897 4,961 7,026 14,096 16,299	112 3,688 813 539 778 23 2,448 268
9	Poons	Shriniwas	19,900	1,002 *•1,117	14,903 5,672	¶4,108 H4,538	696 711
n	Do	Dabhade	6,974	611	6,985	5,851	565
12	Satara	Deshmukh of Chikurde.	18,958	6,094	25,052	17,929	699
13 14-18 19 20 21-24 25-29	Sholapur Ahmednagar East Khandesh Wost Kbandesh Nasik Poona	Total for small	1,05,863 77,993	9,367	1,20,445 87,360	76,956 (a) 69,131	7,465 6,799
		Total, Central Division.	3.12,273	62,885	9,65,158	2,50,542	26,874

19 BRANCH LIBRARY

BOMBAY

II.

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

tions.	3-0 g.		alance.			ils of ance.	ای	tod in	
e Total.	S Amount written-off.	Converted into E bonds or decrees.	5 Others.	Total:	Current.	d Arrears.	Over-collections.	Amount collected i	81 Remerka.
						<u> </u>]
Bs. 24,789 15,687 12,030 11,314 21,348 63,145	Re. 40 1,521 2,011	Rs. 1,249 645	Rs. 110 4,197 23,739 13.605 6,719 9,912	Rs. 110 5,446 23,730 13,806 6,719 10,557	Rs. 40 1.747 6.037 2.825 6,719 3,714	Rs. 70 3.699 17.703 10.980 6,843	Rs, 7 39	Rs.	Rs. 25570 referred to in last year's statement omitted as there is no possibility for their recovery,
557 15,796	160	1,200	218 5,669	218 7,159	203 5,306	15 1,863			†Out of current
12,580	1412	1,275	1,744	8,019	612	2,407	443		t Out of past arrears.
6,436 5,739	1236		1,378 8,436	1,498 8,436	488 2,365	1.010 1,071			-
7,049 16,544 16,567	914 1715		175 6,397 1,115	175 5,397 1,115	137 2,234 263	38 3,163 852			§ Out of past arrears. § 343 Out of current domand. 872 Out of past arrears.
4,614	***	***	10,258	10,258	9,792	466			T Exclusive of Rs. 7 over-collections.
5,949	***		429	423	17	406	·	***	** This has been arrived at after actual verification of old accounts.
6,416	647	•••	569	569	523	46		***	ti Exclusive of Rs. 84 over-collections. :: Out of past arrears.
18,628 83,851	‡‡521 ‡‡17		5,903 36,677	5,903 36,577	1,029 20,477	4,874 7,100			Includes house rent also. (c) Exclusive of Rs. 396 over-collections. (d) Out of pastarrears.
75,880	(d) 277	280	10,943	11,223	8,863	2,361			
9,75,916	2,972	2,965	84,005	66,970	£1,308	25,663		-	

STATEMENT

				Demand.		Colle
Serial No.	Name of district.	e of district. Name of estate.		Arrears.	Total.	On account of current year.
1	9	3	4	5	6	7
	SOUTHERN DIVISION.		Rs.	Rs.	Rs.	Rs.
1	Belgaum	Nipani	41,480	6,575	48,055	85,821
2	∌ o	Chandur	81,625	16,597	48,222	10,593
8	Do,	Jamboti	10,624	1,614	19,239	9,478
4	Do,	Here	12,465	1,875	14,340	11,675
8	Do	Akbarnvis	11,996	40,49-4	5-2,490	7,891
6	Do	Yorgatti	20.479	17,394	37,863	13,422
7	Do	Ghosarwad	9,423	3,697	13,320	6,818
8	Do	Kalkundri	14,579	4,011	18,590	,10,146
Q	Dhare	Bhadrapur	9,575	2,863	12,438	5,656
10-11	Bolgaum	<u>'</u>				
12-13 11-18	Bijapur Dharwar	Total for small	1,49,251	1,31,403	2, 80,656	81,207
19-50	Ratnagiri					
		Total, Southern Division.	3,11,497	2,26,715	5,38,212	1,95,707
	BOMBAY SUBUR BAN DIVISION.	İ				
1	Bombay Subur- ban District.	Miss Mary Nazli Weir.	7,200	+51.414	7,200	7,200
9	Do.	Estate of Gu- lamalli Nur- manomed Ab- dulla.	765	326	1,081	704
		Total, Bombay Suburban Division.	7,955	326	8,281	7,904
		Grand Total	7,93,766	3,30,111	11,93,867	5,94,216

^{*}Roduction in yearly ront is due to the sale of the Quetta property.

II-contd.

ons.		3-off.		Balanco),	Details	of Balance.	*	red in	ĺ
On account of arroars.	Total.	Amount written-off.	Converted into bonds or decrees.	Others.	Total.	Current.	Arrents.	Over-collections.	Amount collected in advance last year.	Remarks
8	9	10	n	19	18	14	15	16	17	11
Rs.	Rs,	Rs.	Rs.	Rs.	Rs.	Rs.	Re.	Rs.	Rs.	
1,835	37,656	500	***	9,903	9,903	5,668	4,940	14	10	
6,132	16,725	29		31,468	31,468	21,003	10,465	***		
91	9,569	365	,	2,306	2,306	1,018	1,298	2	.,,	
467	19,142	17	,	2,194	2,194	786	1,408	18		
2,969	10,860			41,630	41,630	4,105	87,525			
6,120	19,551	244		18,065	18,065	6,810	11,265	12	15	
1,911	8,029	20	***	5,271	5,271	2,685	2,686		•••	
199	10,345			8,245	8.245	4,433	8,819	***		
2,573	8,229		290	3,919	14,200	8,919	300 ⁻			
26,337	1,10,544	43,236	180	1,25,69 5	1,28,876	63,763	63,113			
47,918	2,43,650	44,411	470	2,40,697	2,50,167	1,14,065	1,56,082	41	25	
*****	7,200		•••	401571	*****	""	F613bc		***	
67	7 71	***		310	310	51	250	•••	***	
67	7,971	•••		310	810		250	::		•
81,628	6,75,814	50,255	5,329	3,92,494	3,97,823	1,98,526	2,01,597	80	25	

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

STATEMENT

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

Serial No.	Name of district.	Name of estate,	Date on which management was assumed.	Gabts due on assumption of abstract.	Balance of debt at the begin-	Additional debts incurred during the year.
1	¥ .	3			···········	
	NORTHERN DIVISION.	1		Ra.	Rs.	Re.
1	Panch Mobals .	Mehlol	31st Jan. 1915	***	***	**
2	Broach	Jhanor	15th Sopt. 1026	28,679	19,947	
3	Do	Janiadra	26th Nov. 1926		***	
4	Do	Dohe)	7th March 1927	326	326	2,500
5	Surat	Edroos	11th June 19:23	1,32,722	1,21,000	8,250
6-15 16-18 19-22 23-34 25-34 35-37	Abmedalad Kaira Pauch Mahala Broach Surat Thana	ostates		2,53,989	63,460	1,921
	CENTRAL DIVISION.	1	Total for North- orn Division	4,15,709	2,03,733	7,671
1	Ahmednagar	Koshti of Rahuri	1st Juno 193)			
2	East Khandesh.	Fakirchand of Chop- da.	19th May 1917	54,227		
3	Do	Doshmukh of Yawal	28th Feb. 1919	35,157		
4	Do	Naik of Paldhi	14th Sep. 1920	120	,,,	
5	Do	Wani of Gondgaon	29th Aug. 1925	9,551	7,526	1,849
6	WestKhandesh.	Raisingpur	15th July 1903	***		
7	Do	Kathi	26th Sept. 1925	80,340	60,070	74,528
В	Poons	Naik	2nd August 1923 .	5,806		
•	Do,	Shriniwas	27th October 1925.	459	177	
10	Do	Natu	81st Aug. 1925	: **	•••	·
11	. Do	Dabhado	16th July 1926	1,85,980	1,85,200	
12	Satara	Doshmukh of Chikurdo.	6th October 1922.	29,241	•••	
18	Sholapur	Warad	17th October 1921.	6,60,000	6,52,070	47,694*
14-18 10 90 91-24 95-29	Ahmednagar East Khandesh WestKhandesh Nasik Poona			2,87.731	1,57,540	43,937
			Total for Contral Division	19,47,632	10,62,583	1,67,508

[†] This consists of the following :- Rs. 1,17,333 Loans

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

1	Debts sel	ttled durin	ig the year	r.	ļ	3 8 2	
By incurring fresh debts.	By sale of property.	Rejected by Court of Wards or Civil Court.	Remitted by creditors.	From current Income.	Balance.	Date by which it was expected on assumption of manage-inertihat the estate would be clear of dabt.	Remarks
8	9	10	n	19	13	14	15
Re.	Rs.	Rs.	Its.	Rs.	Rs.		
I	,			***	***	*****	
***	***	19,781		216	449	44	
***			***		441	*****	
***	•••		***	326	2,600	*****	
***		.,,	***	#11	1,24,250	****	
		429	411	13,093	50,448	******	
111	***	20,160	411	18,695	1,77,158		•
		***	***		***	*****	
-1+	4			,,,	<u></u>	4-4-	
•••	•••	***		***	,,,	*****	
***		3,020	158	5,964	433	*****	
***		***		,			
61,199	***	***	***		78,406	*****	
•••				***	•••	*****	
•••	894	177	269		147	*****]
***				***			
	82,400	6,491	11,232	12,437	1,22,640		
***		•••	***	***	***	******	
6,465	21,630	***	•11•	35. 4 79	6,36,190	*****	This includes Rs. 41,42 on account of interest during the current year.
45,000	***	84	6.1	9,324	1,47,069	*5***	
1,12,657	54,030	9,772	11,590	62,504	9,79,738	****	1

raised; Rs. 50,176 Additional claims received during the year = Rs. 1,67,509.

STATEMENT

				essump.	bt at the the year.	il debts ing tho
Sorial No.	Name of district.	Name of estate.	Date on which management was assumed.	Dobts due on essump- tion of charge.	Balanco of dobt at the boginning of the year.	d d i t f o n a l incurred during year.
!				Debt	Bala	Add
1	2	8	4	5	6	7
	SOUTHERN DIVISION.			Rs.	Rs.	Rs.
1	Belgaum	Nipani	23rd November	8,66,796	1,70,238	6,200
2	Do	Chandur	1917. lat Avgust 1914	10,145	20,768	12,700
8	Do	Jamboti	91st April 1915	1,708	*****	443-487
. 4	Po	Here	16th August 1915	17,613	30,925	
6	Do	Akbarnvis	15th June 1920	16,895	43,714	6,000
6	Do,	Yergatti	5th November 1920	2,000	12,100	
7	Do	Ghosarwad	lat August 1921	*5,138	2,888	
8	Do	Kalkundri	20th September 1925.	19,768	19,753	
Đ	Dharwar	Bhadrapur	lat June 1013	*****	*****	
30-41 42-43 44-48	Bolgaum Bijapur Dharwar	Total for small esta-		4,78,789	5,84,464	1,19,698[
49-50	Ratnogiri	tos.				
	BOMBAY SUBURBAN DIVISION.	Total for Southern Division.	******	9,18,631	9,84,850†	1,43,798
1	Bombay Su- burban Dis- trict.	Miss Mary Nazli Weir.	******	21,608 (on 22nd July 1922).	******	137444 [*]
\$.	Do	Estate of Gu- lamalli and Nurmaho- med Abdulla of Versowa.	******	Níl (on 19th February 1923).	1,000 recently admitted.	11774
		Total for Bom- bay Subur- ban Division.		21,608	1,000	171414
		Grand Total.	******	27,03,980	21,53,166	3,18,977

III-contd.

De	bts setil	od during	current y	er.		was urop- ment	
By incurring frosh debts.	By sale of property.	Rejected by Court of Wards or Civil Court.	Remitted by credi- tors.	From current in.	Balance.	Date by which it was expected on assumption of management that the estate would be clear of dobt.	Romerks,
a	9	10	11	19	13	14	15
Rg.	Rs.	Rs.	Rs.	Rs.	Rs.		
*		2		17,910	1,57,526		
2,500		10			30,958	*****	
				*****	***		* As ascertained during the year under report.
**1		225		5,000	25,700	,,,,,,	tThe difference in the
1,200		514	***	*****	48.000	*****	last year's and current year's figures is ex- plained as under :
		B4	,41	6,500	5,600	*****	Current year's
***	***	···	,	750	2,138		figures 8.84.850 Last year's figures 8,37,086
•••			•••	10,025	9,728	11274	Difference 47,764
***		•••	··· .	ART JUL	***		Excess— Newdebts ascertained during the year 47,591 Interest for the current year 87: Total 47,89
1,06,300	3,175	20,745	49,648	19,385	5,06,109	,,,,,	Amount shown as balance in last year's figu- res on account of an estate
1,10,000	3,176	21,496	48,648	5 9,570	7,85,769	****	which has been freed from he- bilities 130 Net difference. 47,76
						 In 1932-33,	pertain to a now claim admitted in Bijapur. There is no debt on Miss Woir's estate.
	""		***				
***		•••	444	600	400		
2,22,657	57,205	51,428	60,449	1,36,309	19,43,005		

SIND

No. A-630 or 1927

From

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

ďη

THE COMMISSIONER IN SIND.

SIND COURT OF WARDS OFFICE:

Hyderabad, Sind, 7th September 1927.

Subject.—Annual Administration Report.

Sir,

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

 2. The charge of the office was held by me throughout the year.
- 3. The number of estates under superintendence at the close of Number of estates the year was 272 as compared with 243 in the under superintendence previous year, the details being as under:—

At the beginning of the	ne year	***		243
Add-Taken up du	ring the	year :—		
(a) On application			ner in	
Sind	•••	***		13
(b) On applicatio	ns to the	Court of Wa	ards in	
Sind	•••	v 4.	1	l 5
(c) On recommen	dations f	rom Collector	rs	4
(d) On certificate				1
(e) On applicatio				
guardianship	certifica	tes	6'04	5
(f) Transferred	from In	cumbered E	states	
branch		•••	***	1
`				 39
				00
			-	*******
			•	282
Deduct—				*********
Deduct— (a) Released on	the c	owners' att	aining	282
(a) Released on majority	•••	•••	aining	*********
(a) Released on majority (b) Released on o	wner's d	eath	***	282
 (a) Released on majority (b) Released on o (c) Discharged un 	wner's d	eath	***	282 7 1
(a) Released on majority (b) Released on o (c) Discharged un I of 1905	wner's d	eath on 40 (2) (c)	of Act	282
(a) Released on majority (b) Released on o (c) Discharged un I of 1905 (d) Transferred to	owner's dender sections the Mai	eath on 40 (2) (c)	of Act	282 7 1
(a) Released on majority (b) Released on o (c) Discharged un I of 1905	owner's dender sections the Mai	eath on 40 (2) (c)	of Act	282 7 1
(a) Released on majority (b) Released on o (c) Discharged un I of 1905 (d) Transferred to	owner's dender sections the Mai	eath on 40 (2) (c)	of Act	282 7 1
 (a) Released on majority (b) Released on o (c) Discharged un I of 1905 (d) Transferred to Estates in Sin 	wner's d nder secti o the Man	eath on 40 (2) (c)	of Act	282 7 1

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

The number of appending at the	plications f	or superintend previous year	lence was	64			
Received during t		108	172				
Disposal—			bed.		112		
(a) Admitted	* ***	***		39			
(b) Rejected	•••	***	•••	77			
• •			-		116		
Pending at the close of the year							

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

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

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

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

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

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

Produce	Dem	Ands	Recoveries		Written off or otherwise stuck off		Balanco	
	Arrears	Current	Arrears	Current	nt Arrears Current		Arrenta	Current
	R8.	Ra.	Rs.	Rs.	Rs.	Rs.	Ra.	Ra.
Lease Money Assessment (1) Not Amani	99,206 1,390 6,870	5,35,210 2,00,189 5,729	65,526 1,346 175	4,00,797 1,93,199 4,516	 	***	25,877 44 6,695	1,34,413 7,867 1,213
produce (2) Assessment (1) Rents	994	9,700 13,678	···757	2,700 19,409			237	1,269
Total	1,01,460	7.57.506	\$7,804	6,13,564	603		32,853	1,43,959

- (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:—

<u></u>		1	1926-27	1925-26	Increase	Decrease
		_	Rs.	. Rs.	Rs.	Rs.
1. 2. 8. 4. 5. 6.	Earnest money Adjustment of lease money Interest, notice fee, etc. Cash balances of new estates Sale proceeds of land	 by	6,81,858 17,162 11,314 5,811 19 6,182 89,065	5,94,024 19,800 5,619 3,078 20,949 8,118 15,844	87,884 3,862 5,701 2,238	20,930 1,936
8. 9. 10. 11. 12. 13. 14.	Government. Old debts Sale proceeds of moveable proper Paid by estate owners Interest on investment Government loan Recovery of takavi Recoveries on account of registr tion, etc. Private loan	ty	9,858 1,640 378 39,945 2,000 2,505 7 6,960 642	1,29,204 16,201 52,246 5,105 21,000 706	978 7,699 2,000	1,19,946 14,561 2,600 14,040 64
	Total	•••	8,24,346	8,65,388	1,82,486	1,78,477
	Total decrease	•••			41,042	

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

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

The account of old debts recoverable stands as under :--Rs. 18,204 Balance outstanding at the beginning of the year Add— (a) Shown in the last report as recoverable in 21.215the future years ... (b) Determined during the year ... 16,398 . . . 55,817 Deduct— Rs. (a) Recoverable in future years 25,424 (b) Written off 438 25,862 Balance to be recovered within the year 29,955 Recoveries 9.858 Balance still due 20,097

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

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

			1926-27	1925-26	Increase	Decrease
**.			Rs.	Rs.	Rs.	Rs.
1.	Government demands		2,01,358	1,52,995	48,363	
2.	Maintenance and tution		1,88,618	1,60,150	28,468	,,,
8.	Personal expenses		1,02,141	78,846	28,795	
4,	Suit expenses, etc	•••	80,699	18,673	12,026	
5٠	Municipal and other taxes		1,610	740	870	***
6.	Pay of servants		4,668	1,418	3,250	•••
7.	Registration and stamp	.,.	217	377	***	160
8.	Garden and other cultivat	ion	,			
	expenses	•••	723	618	105	
9.	Produce to co-sharers	***	12,669	4,162	8,507	***
10.	Adjustment of former lease mor		11,814	5,619	5,701	***
11.	Purchase of lands and building etc.	zgs,	6,764	83,044	***	26,280
12.	Savings paid to estate owners	***	72,950	89,862	83,088	
13.	Compensation to lessees		1,000		1,000	•••
14.	Pension		80	***	80	***
15.	Petty items		1,209	1,852		143
16.	Cost of management		41,270	86,277	4,998	***
17.	Proved debts paid with interest		1,17,982	14,196	1,03,786	***
18.	Loans repaid with interest	••••	18,863	4,635	14,228	***
19.	Government loan repaid	•••	50	•••	50	111
20.	Takavi	***	9,883	2,922	6,961	
21.	Paid under Civil Court decrees	•••	***	5,754		5,754
22.	Redemption of ornaments		***	1,206	***	1,206
23.	Audit foe	•••	127	5,120	***	5,120
	Total		8,24,063	5,67,455	2,95,271	88,663
	Net increase			***	2,56,608	

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

and produce stand as under:-

Collection of dues.

Orders

Arrears shown last year ... 27,207 Under postponement allowed in previous years... 67,630 Amount prohibited under Civil Court orders ... 6,623 1,01,460 Current demands 7,57,506 Total ... 8,58,966 Deductions— Rs. Amount written off out of arrears 46 Amount under postponement 96,095 Amount struck off owing to discharge of estates (out of arrears) 757 Amount prohibited under Civil Court

The figures regarding collections of rents

Rs.

7,423 SERVANTS OF INDIA 5 Due by a debtor since come under the BRANCH LIBRAY Y protection of the Manager, Incumbered Estates in Sind (Incumbered BOMBAY Estate No. 1174) 10,005 Government assessment demanded by Mukhtiarkars after the close of the year 7,101 Claim pending before Insolvency Court 7,133 1,28,560 Amount recoverable within the year... 7,30,406 67.804 Collections out of arrears

Collections out of current demands ... 6,13,554 Total recovery ... 6,81,358 Balance 49,048 18,155 Since recovered Under process 30,893 49,048

The percentage of the total recovery (Rs. 6,81,358) to the amount recoverable within the year (Rs. 7,30,406) works out at 93.29 per cent. as compared with 95.62 per cent. in the preceding year and that of recoveries (Rs. 6.13.554) out of the current demands recoverable within the year (Rs. 7,57,506—postponed Rs. 96,095 = Rs. 6,61,411) works out at 92.76 as compared with 96.81 in the preceding year.

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

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

(fém#ila	stands as under :-	-		
				${f Rs.}$
Balanc Add	ee outstanding last year	***		8,689
(a) .	Arrears claimed for new es	tates		210
(b)	Since notified	***	•••	1,369
(c) (Current demands	***	•••	2,02,134
A	Amount due within the yea	r	***	2,12,402
]	Payments	***		2,01,353
	Balance o	utstan	ding	11,044
Details	s of balance—		Rs.	
(1)	Due in future years	141	233	9
	Under postponement allowe the Revenue Department	ed b y 	1,376	
	Not paid for want of bal available in estates by w due (all prior to assumptio superintendence)	vhich	2,364	
(4) 1	Notified after the close of year (incuding Rs. 5,637 rec- able by the Revenue De- ment direct from Rais Mahomed lessee of Cour Wards estate No. 415 and 1	over- part- Jan rt of		
	of the wards)	***	7,071	11.044

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

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

·	,	•	٠	D.
				${ m Rs.}$
Land Revenue	• • •	•••	***	8,427
Takavi	•••	***	•••	2,219
Non-Jamabandi i	tems	•••	•••	398
		Total		11,044

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

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

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

Balance outstanding at the beginning of the yea	r	Rs. 50
Loan raised during the year under report	***	2,000
Total	•••	2,050
Deduct— Repaid during the year		5 0
Balance at the close of the year		2,000

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

Advances and cost of cultivation cultivation.

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

						Rs.
	ice shown outsta vious year	nding a	t the e	nd of	the 	2,880
Add-						
Ad	vances made durii	ng the y	ear		•••	9,884
						10.704
				_		12,764
Dedu	ct—			\mathbf{R} s		
(a)	Recovery	***	•••	2,50)5	
Ì	Written off, es	tate bei	ng dis-			
(4)	charged		-6,	50	00	
(4)	Written off as irr	*** 		•	79	
(c)	AA LIFTER OH #8 ILL	ecovera	ole ···	U	10	2 204
	5.					3,384
	Balance outstan	ding at	the clo	se of	the	
	year				•••	9,380
	Due in 1927-28			9,00	00	•
	Under process of	recover	v	•	30	
	o naor process or	2000101	, ,,,			

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

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

Total ... 1,88,618

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

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

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

Payment of existing debts and liabilities.

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

bts and liab	ilities. ment	of debts.	The fo	llowing		n abstract:—
	· · · · ·				,	Rs.
Balan	ce at the beginn	ing of th	e year		•••	2,57,833
Fresh	claims filed				•••	1,91,249
Intere	est accrued	***			***	. 4, 566
Loans	s raised	•••	***	•	•••	6,960
				.		4.00.000
Deduct-				Total	***	4,60,608
	d during the yea	ar :—				
	Paid-			R	s.	
	Private loan and	d interes	t on it.	18,8	63	
	Proved debts	and i	nterest	•		
	thereon	•••	•••	1,17,9		
(b)	Disallowed	***	•••	1,81,2		
(c)	Written off	***	***	1,9	906	
				<u></u>		3,20,004
			В	alance	***	1,40,604
Detai	ils of balances—			Rs		, ,
	Amount awarde	eđ	***	67,0	026	
	Claims not yet			5 8,6		
•	Private loan	***	•••	14,9		
				1,40,6	604	
	Olaims. 14.	The fo	llowing			e to claims:—
			•	No. of o		Amount
						Rs.
Pend	ing at the begin	ning of t	he year	5	5	1,53,908
	during the year	_	•		31	1,91,249

				13	36	3,45,157
			F	ls.		
•	ded	104	= 2,84			
Writ	ten off	1	= 1	906		
			***************************************	10)5	2,86,504
				-	*****	
		B	Balance	•••	31	58,653

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

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

The investments are as under:-

. ПО ТПАСОППСТВ	1 0116 012 11111161			
				Rs.
War loan bon	ds (1929-47)	•••	***	31,900
Do.	(1927)	***	•••	19,600
Do.	(1928)	***	•••	1,05,400
Do.	(1932)	147	***	4,54,400
Do.	(1933)	***		24,000
	Municipalities d Bombay Improver	 nent Trust	}	4,500
Bombay Deve	lopment loans	***	***	16,100
Saving Bank	deposits with Post	Office and	Cash	
Certificates,	etc.	***	***	19
Loans to Incu	mbered Estates	***	•••	42,330
Loans to Cour	t of Wards Estates	***	• • •	14,925
Loans to Co-o	perative Societies	4 4 #	***	***
			•	7,13,174

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

16. Forty-three suits were pending at the close of the year

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

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

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

- Records. 17. The record due for destruction in the year under report was duly destroyed.
- 18. The department continues to show progress. The number of estates under superintendence of the Court of Wards is rapidly increasing. There were 272 estates under superintendence at the close of the year as against 243 in the previous year, 228 in 1924-25, 207 in 1923-24 and 181 in 1922-23. Thus during the last four years the number has increased by almost 50 per cent. Some of the estates are very big and to cope with the ever increasing work every one concerned has to work extra hours. This has however a limit and I think it will be necessary to strengthen the staff soon.

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

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

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

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

I have the honour to be,
Sir,
Your most obedient servant,
N. B. MUHAMMED HUSSAIN,
Court of Wards in Sind.

STATEMENT No. I.

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

1 Serial No.	Name of the province.	Name of the estate owner and number of estate.	Total ares of	Cultivated w area.	Uncultivate d	Total G	demand.	Depa t, inch	Total gross receipts.
	1		Acres.	Acres	. Acr	08.	Rs.	Rs.	Rs.
1	Sind	Dhani Parto, No.	3,825	1.43	0 2.	395	8.251	15.229	(1)17-962
2	Do	Gawharkhan, No.	4,985	2,52	4 9,	461	8,011	27,692	34,982
8	Do	Tajokhan, No. 302	6,021	4,53	8 1,	483 9	W,489	77,702	(2)94,867
4	Do	Mahomed Lukman, No. 310.	8,238	1,16	5 2,	073	4,381	15,908	17,838
6 7	Do Do	Kararo Shah, No. 314 Hamzokhan, No. 321 Mahomad Amin, No. 370,	4.859 9.562 2.340	9,24 1,45 97	0 1,	513 112 369	12,259 5,904 3,285	96,682 17,234 18,365	(3)20,877 20,075 16,633
8	Do Do	Abdul Nabi, No. 394. Ghulam Rasul No. 415.	4,786 23,607	2,18 6,26		602 343	9,268 32,900	48,393 1,06,228	(4)53,399 81,400
		Total	55,223	22.77			98,048	3,48,503	9,66,978
		Total of other estates.	80,979	84,10	18 46	871 1.	04.841	4,09,003	4.57,868
		Grand Total	136,202	66,88	n 79	323 2.	C2,689	7,57,606	(A) 8,94,346
1 Serial No.	Name of the province.	Name of the estate owner and number of estate.	r Total expen-	Bala Dested	oco.	E Total Habi-	Cost of man-	Percentage on gross in- come, 1925-	9 Remarks.
			Rs. (5)	Rs.	Rs.	Rs.	Rs.	1	1
1	Sind	Dhani Parto, No.	\$1,742 (6)	44,600	"		917		l
9	Do. ,	278.	22,188 (7) 53,961	20,500	17,251		1,669	"	
9	Do	Tajokhan, No. 302	(8)	1,78,000	1	***	1,309	1 "	1
4	Do	Mahomed Lukman, No. 310.	18.956 (9) 32,771	90.500			639	"	
5	Do	Kararo Shah, No 314	39,771 (10) 14,690	6,000	6,151	†1,498	1,334 1,189	.]	
6 7	Do	Mahomad Amin, No. 321	7,845		19,265	***	1,159		
8 9	Do Do	370. Abdul Nabi, No. 394. Ghulant Rasul No. 416.	\$0,092 1,72,453	\$0,000	26,387	***	4,501 318	•	
		Total	3,84,698		1,65,165	1,492	16,376		
		Total of other catates	4,39.865	4.13,774	2,34,944	1,39,112	24,895	i	ļ
	:	Grand Total	(B) 8,24,063	7,13,174	4,00,109	1,40,604	41,970	<u></u>	ļ

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

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

sonev	On 1080 :	In was buco.	
,	Rs.		Rs.
(1)	4,770	(5)	2.767
(9) (3)	3,160	(6)	1.106
(Ší	1.609	(7)	19.711
(4)	14,200	(8)	3,320
•-,		(9)	1.107
	23,739	(10)	2,764
		(11)	12,900
			41,975

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

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

STATEMENT No. II.

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

				Dema	nds or	вссо	ccount Collec			ections on account		
- Serial No.	Name of the province.	Name of the estate owner and number of estate.		Arrears.	c Current.		o Total.	Arrenta		œ Current.	o Total,	
	<u>!</u>	1	╁			_		1				
1	Sind "	Dhani Parto.	1	Rs.	Rs 15,2		Ra. 15,229	1	Rs.	Rs. 15,229	Rs. 15,229	
2	Do	. Dhani Parto. No. 80. Gawharkhan,		1.994	27.6		29,686	1	.993	26,971	28,964	
8	Do	No. 278. Tajokhan, No. 302.	1	8.045	77,7	02	95,747	18	,045	60,504	76,549	
4 5	Do	Mahomed Luk- man, No. 310. Kararo Shah, No.		3,503 601	15,9 26,6	- 1	19,411 27,483	3	495	12,204 24,545	15,611 25,040	
6	Do	314.		8,072	17,2		25,356	ļ	267	14.676	14,943	
7	Do	321. Mahomad Amin.		1,000	19.3		19,385	1	,000	15,613	16,613	
8	₽0	No. 370. Abdul Nabi, No. 394.	1	2,960	43,3	93	56,362	12	,022	11,893	23,915	
8	Do,	O1		···	1,06,2	98 1	.06,228	**		69,545	69,545	
		Total		6,384	3,48,5		,94,857			.51,180	2,88,409	
		Total of other estates.		5,076	4,09,0	08 4	,61,079	30	,675 3	69,374	3,98,949	
	ļ	Grand Total	1,0	1,460	7,57,5	06 8	3,58,966	67	,804 6	,18.554	6,81,358	
	Name	Name of the	Writ	ton of	I irom	tod	ck off lischar tatos f	ge of		alance f	rom	
Serial No.	of the province.	estate owner and mumber of estate.	Arrears.	Current,	Total.	Arrears.	Current.	Total.	Arroars.	Current.	Total.	
1	9	8	10	11	12	13	14	15	16	17	18	
			Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Re.	Rs.	Rs.	
1	Sind	Dhani Parto, No. 80.	***		***	***		٠				
3	Do,	Gawharkhan. No. 278.	•••			•••		***	. 1	721	722	
4	Do	Tajokhan, No. 302. Mahomed Luk- man, No. 310,	•••		***	•••	***		···96	17,198 3,704	17,198 3,500	
5	Do	Kararo Shah, No. 314.	•••		***			***	306	2,137	2,443	
6 7	Do	Hamzokhan, No. 1 391.	7		7		•••		7,798	2,608	10,406	
8	Do	Mahomad Amin, No. 370. Abdul Nabi, No.	***					***	 947	2,772	2,779	
9	Do	394. Ghulam Rasul	•••			***		***	947	31,500 36.683	32,447 36,683	
ŀ		Khan, No. 415. Total	7		7	***			9.148	97,929	1,06,471	
	j	Total of other	89	,,,	39	757		757	23,705	46,629	70,334	
		Grand Total	46		46	767		757		1,49,952		

STATEMENT No. III.

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

									
Name of province.	Name of the estate owner and number of estate.	Date on which superintend- ence was assumed.	Dobts due ou assump- tion of charge.		Debts incurred in provious years siter charge was assumed.	Balance of the debts	at the beginning of the year.	Additional debts in- corred during the year.	Do fine fresh debis.
1	9	8	4	l	5		6	7	8
			R	g.	Rs.		Rs.	Ra.	·Rs.
bai8	Dhani Parto,	24th February 1911.		100	1,200	9		****	**-
Do	No. 80. Gawhar k hau, No. 298.	10th October 1921.	****	•	88	3		***	
Do	Tajokhan, No.	14th Septem- ber 1922.		.	***			•••	
Do	Mahomed Luk- man, No. 310.	2nd December 1929.	••••	.	***			***	411
Do		3rd February 1923.	*****	-	21,75	9	1,492	***	/
Do	Ham zo khan. No. 321,	10th May 1923.	****	.	91	6	**	***	
Do		9th July 1994.	•	• ¦	•••		•••	***	
Do	Abdul Nabi, No.	4th February 1925.		.	•••			109	
Do	Ghulam Rasul Khau, No. 415.	23rd November 18:25. 1st April 1926. 30th April 1926.	}	.	1,59,72	9 1.	87.130	6 6,012	
	Total of other estates		5,94	,528	4,37,42	3 1.	19,911	1,46,763	
	Total		5,94	,625	6,91,90	8 2,	57,838	2,02,775	<u> </u>
Name of province.	Name of the estate owner and number of	Date on which superintend-	of pro-	ts settle	off.	ž	current.		base by water it was convected on assumption of malage meaning would be clear of debts.
, , , , , , , , , , , , , , , , , , ,	estate.	assumed.	By sale perty.	e a r	Written	Remitted creditors	Ιğ	ŭ	، سدود
		[~ H	- C C		H &		4 1	ta in the contract of the cont
1		1	à a	200	WE	25	in	Balan	Date D oxpec tion ment would
	2	3	6 By	Rejecte O Court Wards.	11 11	12	Erom incol	E Balanco.	Date Date of the control of the cont
***************************************	8	s				**	P4		-
Sind .	Dhani Parto	24th February	9	10	11	12	18	14	-
	Dhani Parto No. 80. Gawha r k h a r	24th February 1911. 10th October	9 Rs.	10 Rs.	11 Rs.	12 Rs.	13 Rs.	Rs.	-
	Dhani Parto No. 80. Gawha r k h a r No. 298. Tajokhan, No	24th February 1911. 10th October	9 Rs.	10 Rs.	11 Rs.	12 Rs.	13 Rs.	Rs.	-
Do.	Dhani Parto No. 80. Gawha r k ha r No. 298. Tajokhan, No. 302. Mahomed Luk	24th February 1911. 10th October 1921. 14th Septem- ber 1922. 2nd December	9 Rs.	Rs	11 Rs. 	19 Rs	13 Rs.	Rs	-
Do.	Dhani Parto No. 80. Gawha r k ha r No. 298. Tajokhan, No. 302. Mahomed Lui man, No. 310. Sayed Karar	24th February 1911. 10th October 1921. 11th Septem ber 1922. 2nd December 1932. 3rd February	9 Rs.	Rs	11 Rs. 	Rs	13 Rs.	Rs	-
Do Do	Dhani Parto No. 80. Gawha r k ha r No. 238. Tajokhan, No 302. Mahomed Lui man, No. 310. Sayed Karar Shah, No. 314. Ham z o k ha r	24th February 1911. 10th October 1921. 14th Septem- ber 1922. 2nd December 1932. 3rd February 1923.	9 Rs.	Rs	11 Rs	Rs	18 Rs.	Rs	-
Do Do Do	Dhani Parto No. 30. Gawha r k ha r No. 298. Tajokhan, No 302. Mahomed Luh man, No. 310. Sayed Karar Shah, No. 314. Ham z o k ha r No. 321. Makomad Amir	24th February 1911. 10th October 1921. 14th Septem- ber 1922. 2nd December 1932. 3rd February 1923.	9 Rs.	Rs	11 Rs	19 Rs.	18 Rs.	Rs 1,492*	-
Do	Dhani Parto No. 80. Gawha r k ha r No. 298. Tajokhan, No. 302. Mahomed Lul man, No. 310. Sayed Karar Shah, No. 814. Ham z o k ha r No. 370. Makounad Amir No. 370. Abdul Nabi, N.	24th February 1911. 10th October 1921. 14th September 1922. 2nd December 1922. 3rd February 1923. 10th May 1923	9 Rs.	Rs	11 Rs	Rs	18 Rs.	Rs 1,492*	-
Do	Dhani Parke No. 80. Gawha r k ha r No. 298. Tajokhan, No. 300. Mahomed Luh man, No. 310. Sayed Karar Shah, No. 314. Ham z o k ha r No. 321. Mahomad Amir No. 310. Abdul Nabi, No. 394. Ghulam Rast Khan, No. 415.	24th February 1911. 10th October 1921. 11th September 1922. 2nd December 1932. 3rd February 1923. 10th May 1923 2th July 1924 4th February 1925. 23rd November 1925. 30th April 1925. 30th April	9 Rs.	10 Rs.	11 Rs	19 Rs.	18 Rs.	Rs 1.492*	-
Do	Dhani Parte No. 80. Gawha r k ha r No. 28. Tajokhan, No. 30. Sayed Karar Shah, No. 314. Ham zo k ha r No. 321. Makomad Amin No. 370. Abdul Nabi, No. 394.	24th February 1911. 10th October 1921. 11th September 1922. 2nd December 1932. 3rd February 1923. 10th May 1923 2th July 1924 4th February 1925. 23rd November 1925. 30th April 1925. 30th April	9 Rs.	10 Rs	11 Rs	Rs	13 Rs	1.492°	-

^{*}The creditor does not accept this amount pending decision of the suit referred to in the last year's statement.
† This is one to the estate having been transferred to Manager's protection.

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

No. P-88-B

REVENUE DEPARTMENT.

Office of the Commissioner in Sind: Government House, Karachi, 1st October 1927.

Submitted to Government.

- 2. There were 243 estates under management at the beginning of the year. Of these 10 were relinquished during the year, while 39 new estates were taken up leaving a closing total of 272.
- 3. Out of 172 applications, including 64 pending at the close of the previous year, 116 were disposed of, leaving a balance of 56 at the end of the year. These include 6 which were under disposal for more than six months.
- 4. The income of the estates was Rs. 8,24,000 as against Rs. 8,65,000 in the previous year.
- 5. The total expenditure shows a net increase of Rs. 2,57,000. The heads of increase were as follows:—

				Rs.
Government deman	nds	***	***	48,000
Maintenance and t	uition		***	28,000
Personal expenses	***	***	•••	24,000
Suit expenses, etc.		***	•••	12,000
Municipal and other	er taxes	***		1,000
Pay of servants	***	***		3,000
Produce to co-shar			***	9,000
Adjustment of form	ner lease mone	y	***	6,000
Savings paid to es		***	***	33,000
Compensation to le	essees	* * *	***	1,000
Cost of manageme		***	•••	5,000
Proved debts paid		•••	•••	1,04,000
Loans repaid with	interest	***	• • • •	14,000
Takavi	***	***		7,000
			•	2,95,000

Expenditure decreased under the following heads:-

			-		Rs.
Purchase of lands and buildings, etc					26,000
Paid under Civil Court decrees					6,000
Redemption	of ornar	nents	***		1,000
Audit fee	•••	•••	***	***	5,000
					38,000

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

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

			1926-27	1925-26
			Rs.	$\mathbf{R}\mathbf{s}$.
Postponements	***	•••	96,000	68,000
Recoveries prohibite	ed by Civil	Courts.	8,000	7,000
Recovered after the	close of the	year	18,000	12,000
Under process	***	***	31,000	15,000
Due by a debtor sin protection of the bered Estates No. 1174) Government assessi	e Manager, 1 in Sind	Incum- Estate	10,000	***
Mukhtyarkars a			7,000	***
Claim pending b	efore Insc	lvency	7,000	***
			1,77,000	1,02,000
		-		

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

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

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

			$\mathrm{Rs}.$
Recoverable in future years	***	•••	25,424
Under process of recovery	•••		20,097

			45,521

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

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

				Rs.
Debts paid	•••	•••	***	1,36,845
Claims rejected	•••	•••	***	1,81,253
Claims written o	ff	•••	***	1,906
				3,20,004

- 10. Out of 136 claims including .55 remaining undecided from the previous year, 105 were disposed off, leaving 31 unsettled claims at the end of the year.
- 11. The total investments at the close of the year amounted to Rs. 7,13,174 while the uninvested balance was Rs. 4,00,109. Steps are being taken to invest a substantial portion of this balance in Government Securities. The invested balance includes Rs. 31,900 deposited in the War Loan of 1929-47, Rs. 6,03,400 in the War Bonds of 1927, 1928, 1932 and 1933, Rs. 4,500 in the debentures of local bodies, Rs. 16,100 in the Bombay Development Loan and Rs. 57,274 advanced to estates under Government management.
- 12. The administration of the estates has again been carried on most satisfactorily by Khan Bahadur Nabi Bakhsh, who was in charge of them throughout the year.
 - 13. The administration report of the Bughio estate under the management of the Collector and Special Court of Wards, Larkana, will follow shortly.

W. F. HUDSON,

Report.

Court of Wards.

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

GOVERNMENT OF BOMBAY.

REVENUE DEPARTMENT.

Resolution No. P. 54.

Bombay Castle, 23rd March 1928.

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

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

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

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

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

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

RESOLUTION.—Recorded.

. By order of the Governor in Council,

G. K. JOSHI.

Under Secretary to Government.

m_o

The Commissioner in Sind,

The Commissioner, N. D.,

The Commissioner, C. D.,

The Commissioner, S. D.,

The Commissioner, Bombay Suburban Division,

All Collectors, including the Deputy Commissioner, Upper Sind Frontier.

The Director of Agriculture,

The Commissioner of Settlements and Director of Land Records, The Manager, Incumbered Estates in Sind,

 $\lceil P. T. O.$

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