

ADMINISTRATION REPORT

OF THE

INCUMBERED ESTATES IN SIND

1922-23



BY AUTHORITY

KARACHI:

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1923

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for the year 1922-23.

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Below Administration Report of the Incumbered Estates in Sind for the year 1922-23.

No. P-89-R. OF 1923.

REVENUE DEPARTMENT.

OFFICE OF THE COMMISSIONER IN SIND,
Government House, Karachi, 8th December 1923.

Submitted to Government.

2. The number of applications for protection pending disposal at the close of the preceding year was 31 to which 60 new applications were added during the year as compared with 57 in the previous year. Out of the total of 91 applications 49, as compared with 59 in the previous year, were disposed of, leaving 42 pending at the close of the year. Of 125 estates under management at the beginning of the year, 17, as against 31 in the preceding year, were released under section 27 of the Incumbered Estates Act. Eleven new estates were taken under protection, the number of estates at the close of the year being 119.

3. Out of the 136 estates that were under management for the whole or a part of the year, 72 were leased to outsiders and one to the estate-owner, 5 were managed departmentally and 37 were partly leased to outsiders or were managed in other ways. As regards the remaining 21 estates, 8 were relinquished, in 3 no cultivation was undertaken, in one estate management was prohibited by the district court, in the case of 2 the produce was appropriated by the estate-owners and 7 came under management after the crops had been removed.

4. The gross demand on behalf of the estates amounted to Rs. 6,39,000 which sum included Rs. 64,000 on account of the arrears of the past year. Of this former amount the recoveries totalled Rs. 5,63,000, leaving an outstanding balance of Rs. 76,000 as compared with Rs. 78,000 in the preceding year. The details of the balance are shown below:—

(1) Due from estate-owners	...	...	Rs. 5,000
(2) Due from estate-owners and under consideration for being written off as irrecoverable.	..	..	17,000
(3) Due from outside lessees	...	...	.. 34,000
(4) Minor sums, including amounts since recovered and postponements given, &c.	..	..	20,000
			—————
Total ..			Rs. 76,000

The percentage of recovery from outside lessees and estate owners on account of the current year's dues were 92·8 and 94·02 respectively as compared with 94·8 and 91·9 in the previous year, while the percentage on

the total demand from all sources came to 88.2 compared with 89.2 in the previous year. The arrears from private lessees require explanation which has been called for.

5. The expenditure fell off by Rs. 45,000 to Rs. 6,35,000. The chief decrease is in the payment of private debts.

6. The number of claims filed and settled during the year was 62 and 85 respectively as compared with 227 and 263 in the previous year. The balance of unsettled claims at the close of the year was 3 as against 26 in the previous year.

7. Liquidation schemes for 9 estates compared with 14 in the previous year were sanctioned during the year leaving 21 yet to be drawn up. Of these one relates to an estate which was taken under management in 1919-20. This work requires to be expedited.

8. The aggregate indebtedness of the estates under management, excluding the amounts previously paid, was Rs. 7,60,788. To this were added Rs. 2,11,227 on account of fresh awards on new claims. Out of the total indebtedness amounting to Rs. 9,72,015. Rs. 1,06,358 were paid, as compared with Rs. 1,65,102 (including rebate secured) in the previous year, leaving a balance of Rs. 8,65,657 at the end of the year.

9. The land revenue arrears as shown in the district officer's revenue administration reports amount to Rs. 32,932, whereas the reports of the Manager and Court of Wards in Sind show Rs. 32,310.

The following table compares the Government demand, recoveries and arrears on account of land revenue and takavi for the year under report and the preceding year:—

	1922-23.				Percentage of collections in 1921-22.
	Demand.	Recoveries.	Arrears	Percentage recovered of demand.	
<i>Arrears accrued</i>	Rs.	Rs.	Rs.		
1. Before management—					
(a) Land Revenue	24,840	10,478	14,362	42.1	30.6
(b) Takavi	67,566	16,506	51,060	24.4	23.1
2. In the previous years after management—					
Land Revenue	11,655	7,341	4,314	62.9	81.6
3. During the year under report—					
Land Revenue	1,33,765	1,30,228	3,037	97.7	97.9
Total Land Revenue	1,70,260	1,48,547	21,713	87.2	85.8
Total Takavi	67,566	16,506	51,060	24.4	23.1

10. The incidence of the cost of management to income was 8.56 compared with 11.30 in the previous year. This reduction is satisfactory. There will be a reduction of Rs. 3,708 in expenditure by reducing the post of Assistant Manager from a Deputy Collector to a Mukhtiarkar, who should be well able to cope with the work which is light compared with the past when an Assistant Manager of Deputy Collector's rank was necessary.

11. The administration of the estates under Mr. Chainrai and Khan Ahadur Nabi Baksh who were successively in charge of the department during the year, has been satisfactory.

L. J. MOUNTFORD,
Commissioner in Sind.

To

THE SECRETARY TO GOVERNMENT,
REVENUE DEPARTMENT,
BOMBAY.

No. A-790 OF 1923.

From

KHAN BAHADUR NABI BAKSH MAHOMED HUSSAIN, M.A., LL.B.,
MANAGER, INCUMBERED ESTATES IN SIND.

To

THE COMMISSIONER IN SIND.

SIND INCUMBERED ESTATES OFFICE,

Hyderabad, 29th September 1923.

Subject :— *Administration Report for the year 1922-23.*

Sir,

I have the honour to submit the annual report on the administration of the Incumbered Estates Department for the year ending 31st July 1923.

2. The Department remained in charge of Mr. Chainrai Bulchand from 1st August 1922 to 5th March 1923, and thereafter in my charge.

The office of the Assistant Manager was held by Mr. Nuruddin Mahomed Anwar Sidiki from 1st August 1922 to 20th June 1923, and thereafter upto the end of the year the post remained vacant.

Messrs. Ali Baksh Gul Mahomed and Abdul Majid Khan Khudadad Khan continued as Deputy Managers in charge of Upper Sind and Lower Sind Divisions respectively throughout the year.

3. The number of estates under management was as under :—

Progress of the Department.

At the beginning of the year	...	...	125	
Relinquished under section 27	...	...	17	
			—	108
Taken up during the year	...	...	...	11
				—
Under management at the close of the year	...	...	...	119

The total number of estates admitted to protection since the application of Act XX of 1896 was 1,078 out of which 959 have been relinquished.

The figures of applications for protection were—

Pending on 1st August 1922	...	...	31	
Received during the year	...	...	60	
			—	91

Admitted (one of them added to an already existing estate)	12	
Rejected	36	
Transferred to Court of Wards	1	49
		<hr/>
		Balance ... 42

Out of these, 9 have since been disposed of, 9 more have been reported upon (4 during the year and 5 since); 24 only remain to be disposed of. All of them were received during the year under report, and they are pending as necessary details regarding them called from the Mukhtiarkars, have not yet been received, inspite of several reminders. Out of 36 rejected, 23 were rejected because the applicants withdrew having settled privately with their creditors or for other reasons, and 13 on their merits.

Leases, &c. 4. Out of 136 estates that remained under management for the whole or part of the year—

- 72 were leased entirely to outsiders.
- 1 was leased entirely to estate owner.
- 5 were managed wholly by the Department.
- 2 produce taken away by the estate owners.
- 7 came under management after the crops were removed.
- 3 no cultivation.
- 8 relinquished before the crops were ready.
- 36 partly leased to outsiders and partly managed in other ways.
- 1 managed in other ways.
- 1 management prohibited by District Court, except over a small area which is under lease.

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The number of estates leased to outsiders remained the same as last year, and the tendency to arrange the outside leases has been a guiding principle of the Department. Those leased to estate owners themselves were reduced to the minimum. The increase of one estate under departmental management was inevitable as timely lease could not be arranged owing to the late admission of the estate. Out of the 5 estates thus managed, 3 were worked on cash rent system. In 2 cases in which produce was taken away by the estate owners, the Manager eventually acquiesced.

The Manager presided at lease auctions at 8 centres at Upper Sind and 8 in Lower Sind.

5. In Appendix I are given the details as to the general results of the working of the estates. The aggregate income in the year amounted to Rs. 5,63,242 as against Rs. 6,38,983 in the preceding year, showing the net decrease of Rs. 75,741. Comparing Appendix I with that submitted last year, it is noticed

General results of working; income and expenditure.

that the bulk of the decrease occurred under the following heads:—

(1) Sale of lands	Rs. 5,416
(2) Lapo	„ 6,859
(3) produce of leases	„ 32,703
(4) Assessment on leased estates	„ 5,486
(5) Amani produce	„ 15,664

The decrease under the heads (3), (4) and (5) is the direct result of the conditions of the year not being so very favourable as those of the previous year. The year though of normal Abkalani was devoid of plentiful rainfall. The decrease in (1), *i.e.*, the sale proceeds of lands needs no explanation, as any decrease or increase under this head depends upon the quantity of land sold in any year. That in (2) is due to a lapo-paying estate having been discharged within the year.

There has been decrease in other minor heads also which, when added to the amounts detailed above, brings the gross amount of decrease to Rs. 93,179. On the other hand there has been increase of Rs. 17,438 under the following heads:—

Compensation awarded by Civil Court decrees	Rs. 250
Payments made by estate owners	„ 2,852
Pattadari	„ 2,619
Miscellaneous items	„ 94
Consideration of leases given to estate owners	6,760
Produce enjoyed by lessees on leases given before management adjusted to miscellaneous expenses	„ 4,863
Total ...	Rs. 17,438

This increase of Rs. 17,438 when set off against the gross decrease of Rs. 93,179, the net decrease comes to Rs. 75,741.

The arrears due to the Department at the beginning of the year were Rs. 77,957. Of these Rs. 13,474 were due to the estates relinquished during the year leaving the net amount of Rs. 64,483.

From outside lessees ...	Rs. 37,296	} Rs. 47,550
From other outsiders ...	„ 10,254	
From estate owners as lessees ...	„ 12,835	
Due on account of miscellaneous demands.	„ 4,098	
		<u>64,483</u>

Add demands for the year—

From outside lessees ...	Rs. 4,05,498	} Rs. 4,26,686
From other outsiders ...	„ 21,188	
From estate owners as lessees ...	Rs. 30,237	
Due on account of miscellaneous demands.	1,17,380	„ 5,74,303
		<u>5,74,303</u>

Making a total amount for recovery ... Rs. 6,38,786,

Out of the arrears, the amount recovered was Rs. 26,713 (from outside lessees and other outsiders Rs. 26,614 and from estate owners Rs. 99), that adjusted to maintenance was Rs. 3,798, and that remained still unrecovered Rs. 33,972.

Out of the current year's demands, *viz.*, Rs. 5,74,303, Rs. 5,14,587 were recovered and Rs. 18,144 were adjusted to maintenance, leaving the balance of Rs. 41,572 still to be recovered. Out of the recoveries made, Rs. 4,91,049 were recovered from outsiders (outside lessees as well as other outsiders), and Rs. 23,538 from estate owners. Total recoveries and adjustments were thus Rs. 5,63,242 out of Rs. 6,38,786 due for recovery.

The total outstanding balance at the end of the year thus amounted to Rs. 75,544, out of which a sum of Rs. 7,526 has since been recovered, and the remainder is explained as under:—

Recovery stopped under Civil Court injunction	Rs. 3,216
Postponement granted by Manager to estate owners for good reasons	" 6,434
Amounts to be written off as irrecoverable	" 17,212
Due on account of assessment not reported by the Mukhtiarkar until after the close of the year	" 2,220
Due from estate owners	" 5,235
Due from outsiders and under process of recovery	" 33,701
	68,018
Total Rs. ...	68,018

The amount due from estate owners is small, being Rs. 5,235 only. It is rather difficult to recover in full the amount due from estate owners, and such amounts when found to be impossible of recovery are ultimately adjusted to their maintenance allowance. The amount due from outsiders has remained unrecovered mostly owing to the remissness of the Mukhtiarkars who recover these dues from the lessees for this department.

The percentage of recovery and adjustments to total demands from all sources was 88.2 as against 89.2 of the last year. That of recovery and adjustments out of the current year's demands to such demands due from outside lessees only, was 92.8 as against 94.8 of the last year, that of recovery and adjustment to similar demands due from estate owners was 94.02 as against 91.9 of the last year. On the whole there is a decrease of one per cent. only in the amount of recoveries, and this is due, as explained above, to the year being not so very prosperous as the previous one. Moreover, the demand of the year, on which are based the collections, was also less by about Rs. 27,000 than that of last year.

The total expenditure of the department, as will appear from Appendix I, amounts to Rs. 6,34,735 as compared with Rs. 6,79,747 in the previous year. The chief items of decrease are Rs. 8,032 under Government demands, Rs. 59,417 under proved debts, Rs. 4,475 in repayments of Government loans, and Rs. 3,139 in minor heads. Those of increase are nearly Rs. 10,617 in cultivation expenses, Rs. 6,812 in maintenance allowance and Rs. 12,632 in minor heads. Thus the net decrease comes to Rs. 45,012.

The following figures show the result of the three forms of management:—

(i) Income from leases—

(1) Lease money	...	...	Rs. 2,89,075
(2) Assessment	...	...	" 1,16,977

(ii) Income from lands given to estate owners on maintenance—

(1) Adjusted to maintenance	...	...	Rs. 5,360
(2) Assessment	...	..	" 2,265

(iii) Gross produce of lands managed departmentally—

(1) Net profits	...	...	Rs. 11,347
(2) Cultivation expenses	...	...	" 35
(3) Assessment	...	...	" 9,823

Percentage of net profits realised to Government assessment under the three kinds of management are 247,237 and 115 as compared with 262,200 and 185 of the last year.

	No.	Amount.
6. Claims pending at the beginning of the year	26	Rs. 19,706
New claims filed during the year...	62	" 3,12,255
Deduct—		
Decided on which Rs. 2,11,227 were awarded	85	" 3,21,191
Balance	3	Rs. 10,770

The three claims shown as balance were filed only in July 1923. They have not yet become due for hearing. Two will be due in next December and one in January 1924.

Three appeals were preferred to you, two of which were rejected and in one the decision of my predecessor was modified.

7. Out of 119 estates now under management liquidation schemes for 89 were sanctioned in the previous years and Liquidation schemes. schemes for 9 were sanctioned during the year under report, leaving a balance of 21 as compared with 19 shown in the last year's report. Out of the balance of 21, liquidation schemes for 4 estates have since been sanctioned, and for 3 more sanction has been applied for. The balance of 14 is explained as under:—

Not yet due, estates having recently been taken up	...	11
Proposed for ejection under section 19 of the Act after payment of Government arrears	...	1
Pending settlement of income on arrangement of leases	...	2

Out of these 14, 1 was taken up under management in 1919-20 and 2 in 1921-22 and 11 in 1922-23. Three revised liquidation schemes were also sanctioned during the year.

Indebtedness.	8. The aggregate indebtedness of the estates under management upto the opening of the year was			Rs. 12,45,380
	Add—Further awards on claims	...	...	Rs. 2,11,227
			Total	Rs. 14,56,607
Deduct—				
	Paid in previous years including rebate.	Rs 4,84,592		
	Paid during the year	...	...	Rs. 1,05,486
	Rebate secured	...	...	Rs. 872
				Rs. 5,90,950
	Indebtedness at the end of the year	...	...	Rs. 8,65,657

Payment under this head is less than that made in the previous year, and is due mainly to decrease in the recoveries effected during the year. A sum of Rs. 7,500 though available for payment before the close of the year, could not be disposed of then owing to the determination of lease matter pending with you, and this has since been decided and the money paid.

9. Appendices II and IV supply the details regarding takavi loans, The outstanding balance amounts to Rs. 450 against Rs. 4,100 in the previous year. This amount is comparatively very small and would have been repaid within the year of the report, had the conditions of the year been very favourable.

The percentage of payment of the total outstandings in the year under report is 89.02 as against 74.71 reported in the previous year.

Private loans.	10. The balance due by the estates at the beginning of the year was			Rs. 23,375
Add—				
	(a) Amount borrowed during the year	...	...	Rs. 800
	(b) Interest accrued during the year	...	...	Rs. 1,226
				Rs. 25,401
	Deduct—Paid with interest	...	...	Rs. 4,476
	Balance still due	...	...	Rs. 20,925

The above balance bears interest as under:—

Rs. 5,700 at 4 per cent.
„ 825 at 5 per cent.
„ 14,400 at 6 per cent.

Total ... Rs. 20,925

The percentage of repayments to outstandings was 21.39 as against 25.36 in the previous years. The percentage has fallen, but in view of the fact that the loans of Rs. 14,400 having been borrowed for payment of 2nd and 3rd class debts are such as could not be repaid except in due course of liquidation, this fall should not be regarded as real.

11. The number of suits pending at the beginning of the year under report was 12. 5 fresh suits were filed during the year making the total number of suits 17 as shown in Appendix V. In 3 of the 5 suits filed within the year Manager was defendant and in 2 he was plaintiff.

Three suits in which Manager was defendant were decided during the year (2 compromised and 1 withdrawn).

Out of the pending suits, namely 14, one concerns an estate which was discharged during the year leaving the balance of 13.

12. The arrears due to Government were as under:—

I.—Arrears before management:—

(1) Government Revenue—

Balance outstanding as shown last year	Rs. 13,713	
Add—Corrections since notified ...	„ 2,753	
		16,466

(2) Takavi—

Balance of last year ...	Rs. 27,964	
Add—Corrections since notified ...	„ 6,711	
		34,675

Total balance payable... 51,141

Paid-to Government revenue ...	Rs. 10,353	
Takavi ...	„ 8,962	19,315
		31,826

Fresh demands on account of new estates—

Government revenue	...	Rs. 8,374
Takavi	... ..	„ 32,891
		<u>„ 41,265</u>
Paid	... ..	„ 7,669
		<u>Rs. 33,596</u>
		Total ... „ 65,422
Government revenue	....	Rs. 14,362
Takavi	... ..	„ 51,060
		<u>Rs. 65,422</u>

Percentage of payment is 29·2 as compared with 25·8 reported last year:—

II.—Arrears during management (Government revenue only):—

Opening balance	... ..	Rs. 6,891
Add—Corrections since notified	... ..	„ 4,764
		<u>Rs. 11,655</u>
Paid during the year	... ..	„ 7,341
		<u>Balance ... 4,314</u>

Percentage of payment is 62·9 as compared with 81·6 reported last year

III.—Current demand of Government revenue for the year was Rs. 1,33,765

Paid	... ..	„ 1,30,728
		<u>3,037</u>

Percentage of payment is 97·7 as compared with 97·9 of the previous year.

IV.—Jamrao expenses.—

Opening balance	... ..	Rs. 5,623
Add—Corrections since notified	... ..	„ 564
		<u>Rs. 6,187</u>
Paid	... ..	„ 3,422
		<u>„ 2,765</u>

Percentage of payment under this head is 55·3 as against 38·9 of the last year.

These figures are on the whole satisfactory, the only poor result is noticed under the head "Arrears before management," and it is due to the fact that demands on account of new estates exceeded such demands of the previous year by about Rs. 25,000.

The balance of Rs. 3,037 unpaid out of the current demand is explained as under :—

	Rs.
Postponement allowed by Revenue authorities ...	690
Due from estate owners	556
Due by Amani estates	540
• Due from outsiders	1,251

Unauthorized arrears under this head amount to Rs. 2,347 only, as compared with Rs. 1,937 in the previous year.

The amount in arrears under Government revenue under all heads is Rs. 21,713 as against Rs. 20,604 in the previous year. Out of this Rs. 18,512 are under postponement leaving Rs. 3,201 as unauthorised arrears. Out of these Rs. 2,347 fall under current demand for which postponement could not be asked for owing to want of timely intimations from the Mukhtiarkars. Arrears under takavi amount to Rs. 51,060 as against Rs. 27,964 reported last year. This increase is due to Rs. 32,891 having been demanded on account of new estates against Rs. 10,381 so demanded in the previous year.

Under Jamrao expenses arrears amount to Rs. 2,765 as against Rs. 5,623 of the previous year.

The figures of arrears received from Mukhtiarkars have been compiled and these show Rs. 83,643 outstanding as against Rs. 75,538 appearing in the books of this department. The net difference of Rs. 8,105 is explained as under :—

	Rs.
Land revenue +	12,660
Takavi +	9,640
Non-Jamabandi items +	938
	<hr style="width: 100px; margin-left: auto; margin-right: 0;"/> + 23,238
Land revenue -	1,646
Takavi -	11,360
Non-Jamabandi items -	2,127
	<hr style="width: 100px; margin-left: auto; margin-right: 0;"/> - 15,133
Net difference ...	8,105

The net difference of Rs. 8,105 is due partly on account of some amounts not demanded before and partly on account of interest on takavi accumulated, not notified before.

13. As the year's figure showing the cost of management requires verification by the Accountant-General before it is adopted in the estates accounts, it is the practice to show in the report the figure of the preceding year. In 1921-22 the cost of

management came to Rs. 55,565 as against Rs. 49,575 in 1920-21, whereas the income amounted to Rs. 6,12,748 as against Rs. 4,25,793.

The incidence of the cost to income was 8.56 as against 11.30 in the the previous year.

The fall in the incidence is partly due to the decrease in the total costs of the joint departments (the Incumbered Estates and the Court of Ward), from Rs. 87,099 in 1920-21 to Rs. 87,280 in 1921-22, i. e., by Rs. 1,819, and partly due to the increase in the income owing to the year 1921-22 for which the figures are adopted being a favourable one.

14. A list of the Manager's camps is appended. The Manager inspected 30 estates in 39 dehs during the year, and remained out of headquarters for 180 days.

Records. 15. The destruction of the record due for the year under report was duly attended to.

Establishment. 16. The establishment worked satisfactorily on the whole.

17. The office remained in the same rented building with the same accommodation as in the previous year. The office of the Deputy Manager, Lower Sind, is also accommodated in the same building. The Deputy Manager, Upper Sind, holds his office at Sukkur in the same rooms as in the previous year.

18. The education of minor estate owners or minors dependent on the estateowners, continued to receive attention. The following summary indicates the general result:—

(1) Under school-going age	...	...	...	20
(2) Over school-going age	...	...	...	22
(3) Doing cultivation, looking after affairs	...	...	...	76
(4) In Government service	...	...	...	11
(5) Not attending school—				
(1) No. school being available in their vicinity	...	...	...	1
(2) Without sufficient reasons	...	...	...	1
(6) Studying in schools	38
(7) Studying in Mulla schools or under private tuition	17

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General. 19. The results of the administration in the year under report will be found on the whole satisfactory.

The season of 1922-23, though attended with favourable inundation, was deficient in rainfall specially in the Upper Sind Division comprising the districts of Sukkur, Larkana and Upper Sind Frontier, where average total rainfall in the season did not exceed 66 cents. , Owing to this factor the financial position of the estates did not reach the standard anticipated by my predecessor. The prospects of the current year 1923-24 are not so promising as the kharif season has been characterised by the late rise and early fall of the Indus.

I have the honor to be, •

Sir,

Your most obedient servant,

N. B. MAHOMED HUSSAIN,
Manager, Incumbered Estates in Sind.

List of camps of the Manager Incumbered Estates in Sind for the year ending 31st July 1923.

Month.	Date.	Camp.
August 1922	1st to 31st	Hyderabad.
September 1922	1st to 30th	Hyderabad.
October 1922	1st	Hyderabad to Pano Akil.
	2nd to 4th	Pano Akil.
	5th to 7th	Sukkur.
	8th to 10th	Jacobabad.
	11th to 17th	Larkana.
	18th	Hyderabad.
	19th	Shadipali (taluka Samaro)
	20th to 24th	Hyderabad.
	25th	Hyderabad to Dokri.
	26th to 29th	Dokri.
	30th and 31st	Mirokhan.
November 1922	1st and 2nd	Mirokhan.
	3rd and 4th	Sijawal.
	5th and 6th	Shahdadkot.
	7th to 14th	Dadu.
	15th to 19th	Bhan.
	20th to 26th	Khairpur Nathanshah.
	27th and 28th	Hyderabad.
	29th and 30th	Jamesabad.
December 1922	1st to 4th	Jamesabad.
	5th and 6th	Digri.
	7th to 12th	Mirpur Khas.
	13th	Mirpur Khas to Badin.
	14th to 16th	Badin.
	17th	Kak Jagir (Taluka Tando-bago).
	18th and 19th	Badin.
	20th to 22nd	Matli.
	23rd	Matli to Hyderabad.
	24th to 31st	Hyderabad.
January 1923	1st to 3rd	Hyderabad.
	4th to 11th	Sinjhoro.
	12th	Hyderabad.
	13th to 17th	Mehrabpur.

Month.	Date.	Camp.
January 1923	18th to 21st	Pad Idan.
	22nd and 26th	Daur (taluka Nawabshah).
	27th to 31st	Nawabshah.
February 1923	1st	Nawabshah.
	2nd	Hyderabad.
	3rd to 6th	Oderolal (taluka Ha a)
	7th to 14th	Larkana.
	15th to 24th	Jacobabad.
	25th and 27th	Ghotki.
	28th	Hyderabad.
March 1923	1st to 5th	Hyderabad.
	6th to 9th	Hyderabad.
	10th	Karachi.
	11th to 14th	Hyderabad.
	15th	Hyderabad to Sukkur.
	16th to 24th	Sukkur.
	25th	Hyderabad.
	26th to 29th	Dadu.
	30th to 31st	Easter.
April 1923	1st to 2nd	Easter.
	3rd and 5th	Karachi.
	6th to 7th	Hyderabad.
	8th	Hyderabad to Jacobabad.
	9th to 13th	Jacobabad.
	14th	Jacobabad to Tajodero.
	14th	Tajodero to Jacobabad.
	15th to 17th	Larkana.
	18th	Larkana to Hyderabad.
	19th to 25th	Hyderabad.
	26th	Hyderabad to Pad Idan.
	27th	Pad Idan.
	28th to 29th	Hyderabad.
30th	Karachi.	
May 1923	1st	Hyderabad.
	2nd to 8th	Sukkur.
	9th to 13th	Hyderabad.
	14th	Karachi.
	15th to 26th	Hyderabad.
	27th	Sunday.
28th to 31st	Casual leave.	

Month.	Date.	Camp.
June 1923	... 1st ...	... Casual leave.
	... 2nd ...	... Public holiday.
	... 3rd ...	... Sunday.
	... 4th to 28th	... Hyderabad.
	... 29th to 30th	... Karachi.
July 1923	... 1st to 4th	... Karachi.
	... 5th to 10th	... Hyderabad.
	... 11th to 15th	... Karachi.
	... 16th to 31st	... Hyderabad.

N. B. MAHOMED HUSSAIN,
 Manager Incumbered Estates in Sind.

APPENDIX I.

	Rs.	Rs.
Balance at the close of the last year ...	...	79,965
Produce during the year (1) ...	5,83,242	
Takavi advanced by Government under Agriculturists' and Land Improvement Loans Acts ... ..	.....
Private loans raised ...	800	
Refund of cultivation expenses ...	5,405	
Refund of management expenses previously paid from the Manager's account ...	38,358	
	<hr/>	6,07,805
Total Receipts including last year's balance ...		<hr/> 6,87,770

Expenditure on account of Government demands

	Rs.	Rs.
Arrears before management ...	26,984	
Arrears accrued during management ...	7,341	
Current year	1,30,728	
Jamrao expenses	3,422	
	<hr/>	1,68,475
Maintenance to estate owners		1,07,792
Cultivation expenses		29,809
Miscellaneous expenses as per details on the reverse (2)		1,15,708
Repayment of takavi advanced by Government under the Agriculturists' and Land Improve- ment Loans Act		3,650
Repayment of private loans		3,250
Proved debts discharged		1,05,486
Cost of management for 1921-22		55,565
Do. do. 1922-23		45,000
		<hr/>
Total Expenditure ...		6,34,735

APPENDIX I—*contd.*

	Rs.
Balance on 31st July 1923	53,035
(1) Is made up as under :—	
Sales of land	7,589
Compensation for land acquired by Govern- ment ... ..	.....
Compensation for land awarded by Civil Court decree	250
Payment made by the estate-owners ...	11,473
Patadari	9,227
Old debts ... ..	.....
Yomio	960
Lapo	1,598
Miscellaneous—Interest, notice fee, per- centage, sale of trees, &c....	22,082
Consideration of leases given to the estate-owners, adjusted to maintenance	9,210
Produce of land given in maintenance, adjusted to maintenance ...	5,360
Assessment of land given in maintenance.	2,265
Produce taken away by estate-owners or default made by them, adjusted to maintenance	7,372
Produce enjoyed by lessees on leases given before management, adjusted to mis- cellaneous expenditure	58,804
Produce of leases	2,89,075
Assessment on leased estates ...	1,16,977
Amani produce—	
Assessment	9,823
Cultivation expenses ...	35
Net profits	11,347
	5,63,242

APPENDIX I—*concl'd.*

	Rs.
(2) Details of miscellaneous expenditure—	
Domestic expenses, repairs to houses, marriage, death, circumcision and other personal expenses	16,230
Balances given to the estate owners on relinquishment	12,979
Construction of and repairs to sluices	1,157
Suit expenses	1,747
Interest on proved debts	14,509
Interest on private loans	1,226
Interest on Government loans	874
Expenditure in connection with estate-owners' tuition	746
Registration and stamps	—46
Produce enjoyed by former lessees	58,604
Repairs to boundary marks	798
Compensation given to lessees	70
Purchase of land and malkano	2,093
Garden and other cultivation expenses	3,009
Other petty items and maps	505
Construction of buildings in Nawabshah ... ..	.....
Jail expenses	113
Amount paid to an outside sharer under Civil Court decree	1,094
	1,15,708

N. B. MAHOMED HUSSAIN,
Manager, Incumbered Estates in Sind,

APPENDIX II.

Government loan for takavi.

		Rs.	Rs.
Balance at the close of last year	...	4,100	
Fresh advances during the year	...	.....
		<hr/>	4,100
<i>Deduct—</i>			
Repayment during the year	...	...	3,650
			<hr/>
Balance still due to Government	...	...	450

N. B. MAHOMED HUSSAIN,
 Manager, Incumbered Estates in Sind.

APPENDIX III.

I.—ESTATES REPORTED ON UNDER SECTION 17.

District.	No. of estates which came under management.		As estimated by the estate-owners under section 6.	LIABILITIES.					
	Upto 1921-22.	In 1922-23.		TOTAL OF CLAIMS REGISTERED UNDER SECTIONS 12 AND 14.					
				Up-to the end of 1921-22.		In 1922-23.		Total.	
	No.	Amount.		No.	Amount.	No.	Amount.		
Karachi	78	78	38,933	65	72,447	...	...	66	72,447
Hyderabad	191	194	4,21,448	248	6,89,641	...	...	248	6,89,641
Nawabshah	59	59	1,29,979	163	1,92,368	...	...	163	1,92,368
Thar Parkar	65	65	95,690	69	1,55,496	...	...	69	1,55,496
Larkana	240	240	11,85,683	363	5,67,511	...	100	363	5,67,511
Sukkur	189	168	2,17,672	262	2,78,124	3	3,310	265	2,81,334
Upper Sind Frontier.	91	91	79,982	40	1,27,141	...	600	40	1,27,141
TOTAL	915	915	21,66,377	1,204	20,82,930	3	3,910	1,207	20,86,840

District.	LIABILITIES—con'd.			DEBTS DISCHARGED.					
	TOTAL AWARDED BY THE MANAGER.			UPTO THE END OF 1921-22.		IN 1922-23.		TOTAL.	
	Upto the end of 1921-22.	In 1922-23.	Total.	Amount awarded.	Amount for which settled.	Amount awarded.	Amount for which settled.	Amount awarded.	Amount for which settled.
	Karachi	36,900	...	36,900	14,910	13,825	8,122	8,122	22,832	21,947
Hyderabad	3,73,892	11,952	3,85,754	61,615	61,230	24,147	24,147	1,05,662	1,05,377
Nawabshah	1,00,670	...	1,00,570	35,923	35,750	8,370	8,326	44,293	44,076
Thar Parkar	1,00,865	...	1,00,865	64,872	53,119	6,988	6,896	61,706	60,007
Larkana	3,46,711	5,698	3,52,409	1,32,935	1,32,935	39,030	38,206	1,71,965	1,71,143
Sukkur	2,15,631	4,316	2,19,947	1,18,864	1,18,664	16,915	16,015	1,34,879	1,34,879
Upper Sind Frontier.	57,328	1,20	58,538	45,673	42,349	3,786	3,786	49,459	46,135
TOTAL	12,31,807	18,171	12,54,978	4,84,592	4,78,072	1,06,358	1,05,486	6,90,050	6,83,553

District.	APPEALS.										Estates relinquished under section 27.	Estates remaining under management.	
	Amount that remained due to creditors on 31st July 1922.	Amount still remaining due to the creditors on 31st July 1923.	In 1921-22.				In 1922-23.						
			Modified.	Remanded.	Rejected.	Total.	Modified.	Remanded.	Rejected.	Total.			
			Upto 19 21-22.	In 1922-1923	T. al.	Upto 1921-1922.	At the end of 1922-23.						
Karachi	22,090	13,968	...	...	7	5	...	...	1	...	71	7	7
Hyderabad	2,32,287	2,40,082	1	...	7	5	1	...	...	...	177	3	180
Nawabshah	64,647	56,277	...	...	...	...	...	...	...	...	48	3	46
Thar Parkar	45,993	39,105	...	...	...	...	...	...	...	...	54	3	57
Larkana	2,13,776	1,80,444	...	...	3	3	...	...	...	...	212	1	213
Sukkur	96,767	65,066	...	...	7	7	...	...	1	1	159	6	165
Upper Sind Frontier.	11,656	8,074	...	...	...	...	...	...	...	...	85	1	86
TOTAL	7,47,216	6,64,028	1	...	17	16	1	...	1	2	600	17	617

APPENDIX III—*concl'd.*

II.—ESTATES UNDER MANAGEMENT, BUT NOT REPORTED ON.

District.	No. of estates which came under management.			By the estate-owners under section 6.	LIABILITIES.					
	Up to 1921-22.	In 1922-23.			TOTAL OF CLAIMS REGISTERED UNDER SECTIONS 12 AND 14.— <i>concl'd.</i>					
		Total.			Up to the end of 1921-22.		In 1922-23.		Total.	
					Amount.	No.	Amount.	No.	Amount.	
Karachi ...	7	1	8	29,115	...	3	3,03	3	3,031	
Hyderabad ...	43	2	45	1,51,730	7	11,698	18	72,104	25	83,770
Nawabshah ...	14	1	15	9,383	...	8,216	...	...	6	8,216
Thar Parkar ...	12	3	14	1,70,465	...	11,396	13	1,40,898	16	1,52,134
Larkana ...	27	3	30	2,53,814	...	...	18	31,269	18	31,269
Sukkur ...	32	2	34	17,924	...	...	3	13,637	2	13,633
Upper Sind Frontier.	17	...	17	24,350	...	...	6	51,460	6	51,460
TOTAL ...	152	11	163	6,56,692	17	31,178	59	3,08,345	76	3,39,533
GRAND TOTAL ...	1,067	11	1078	29,23,069	1,221	21,14,103	62	3,12,335	1,283	24,26,361

District.	LIABILITIES— <i>concl'd.</i>			CLAIMS REMAINING UNDISPUTED OF			
	TOTAL AWARDED BY THE MANAGER.			At the end of 1921-22.		In 1922-23.	
	Upto the end of 1921-22.	In 1922-23.	Total.	No.	Amount.	No.	Amount.
Karachi ...	...	2,369	2,369	...	...	1	554
Hyderabad ...	2,671	34,121	36,792	...	...	1	1,287
Nawabshah ...	3,123	...	3,123	...	...	...	...
Thar Parkar ...	7,790	1,07,180	1,14,960	...	...	...	...
Larkana ...	...	7,278	7,278	...	...	1	8,029
Sukkur ...	...	10,245	10,245	...	...	...	...
Upper Sind Frontier.	...	26,845	26,845	...	...	...	...
TOTAL ...	13,573	1,88,069	2,01,639	...	...	3	10,770
GRAND TOTAL ...	12,46,360	2,11,227	14,56,607	...	...	...	...

District.	Amount that remained due to creditors on 31st July 1922.	Amount still remaining due to the creditors on 31st July 23	APPEALS.								Estates relinquished under section 19.	Estates remaining under management.			
			In 1921-22.				In 1922-23.								
			Modified.	Remanded.	Rejected.	Total.	Modified.	Remanded.	Rejected.	Total.					
			Upto 1921-22.	In 1922-23.	Total.	Upto 1921-22.	In 1922-23.	Total.							
Karachi	6	6	1	2		
Hyderabad	40	40	3	3		
Nawabshah	13	13	1	1		
Thar Parkar	8	8	4	4		
Larkana	1	1	...	...
Sukkur	32	32	...	...
Upper Sind Frontier.	16	16	1	1		
TOTAL	142	142	10	21		
GRAND TOTAL	1	...	17	18	1	...	3	3	642	17	959	125	119

NOTE.—The difference from the figures of 1921-22 is due to the omission of the figures of estates relinquished.

N. B. MAHOMED HUSSAIN,
Manager, Incumbered Estates in Sind.

APPENDIX IV.

Statement showing the results of the working of the Sind Incumbered Estates up to the 31st July 1922, distinguishing the results arrived at up to 31st July 1922 from those of the current year 1922-23 ending on 31st July 1923 :—

District	NO. OF ESTATES FOR WHICH ORDER OF MANAGEMENT ISSUED.			NO. OF ESTATES OF WHICH MANAGEMENT HAS CEASED.				No. of estates which remained under management on 31st July 1922.
	Upto 31st July 1922.	In 1922-23.	Total.	By order under section 19.		By order under section 27.		
				Upto 31st July 1922.	In 1922-23.	Upto 31st July 1922.	In 1922-23.	
1	2	3	4	5	6	7	8	9
Karachi	65	1	66	6	—	71	—	8
Hyderabad	237	2	239	40	—	177	3	20
Nawabshah	73	1	74	13	—	42	3	18
Thar Parkar	77	2	79	8	—	54	3	15
Larkana	267	3	270	27	—	212	1	28
Sukkur	220	2	222	32	—	159	6	29
Upper Sind Frontier	108	—	108	16	—	85	1	7
TOTAL	1,067	11	1,078	142	—	800	17	125

District	No. of estates which remained under management on 31st July 1922.	TOTAL AMOUNT AWARDED TO CREDITORS.		AMOUNT PAID.		AMOUNT SETTLED.	
		Upto 31st July 1922.	In 1922-23.	Upto 31st July 1922.	In 1922-23.	Upto 31st July 1922.	In 1922-23.
Karachi	9	36,900	2,339	13,825	8,122	14,810	8,122
Hyderabad	19	3,76,473	46,073	81,230	24,147	81,515	24,147
Nawabshah	16	1,00,692	—	35,750	6,820	35,923	8,370
Thar Parkar	14	1,06,645	1,07,190	53,119	6,888	54,872	6,558
Larkana	30	3,46,711	12,974	1,32,935	38,908	1,32,935	39,030
Sukkur	25	2,15,631	14,501	1,18,864	16,015	1,18,664	16,015
Upper Sind Frontier	6	57,328	25,070	42,349	3,756	43,673	3,756
TOTAL	119	12,45,380	2,11,227	4,78,072	1,05,466	4,64,592	1,06,358

APPENDIX IV.—*conold*

District.	ACCOUNT OF GOVERNMENT ADVANCES UNDER THE AGRICULTURISTS' LOANS ACT AND THE LAND IMPROVEMENT LOANS ACT.							
	Amount which remained due to creditors on 31st July 1922.	Amount remaining to be paid to creditors on 31st July 1923.	Amount outstanding on 31st July 1922.	Advances in 1922-23.	Interest accruing on 31st July 1923.	Total advances with interest.	Amount repaid in 1922-23.	Amount written off owing to estates relinquished.
1	17	18	19	20	21	22	23	24
Karachi ...	22,000	16,337	...	...	...	...	...	...
Hyderabad ...	2,94,958	3,16,884	...	...	...	...	...	...
Nawabshah ...	67,769	59,399	2,200	...	187	2,387	2,387	...
Thar Parkar ...	53,773	1,54,065	550	...	376	936	476	...
Larkana ...	2,13,776	1,87,720	...	...	53	53	53	...
Sukkur ...	96,767	95,313	...	...	9	9	9	...
Upper Sind Frontier ...	11,655	35,939	1,350	...	249	1,599	1,599	...
TOTAL ...	0,788	8,65,657	4,100	...	874	4,974	4,524	...

District.	ACCOUNT OF PRIVATE LOANS.							Remarks.
	Balance on 31st July 1923.	Amount outstanding on 31st July 1922.	Advances in 1922-23.	Interest accruing on 31st July 1923.	Total advances with interest.	Amount repaid in 1922-23.	Balance outstanding on 31st July 1923.	
1	25	26	27	28	29	30	31	32
Karachi ...	...	1,200	...	61	1,261	436	825	
Hyderabad ...	...	...	...	...	...	...	...
Nawabshah ...	...	1,600	...	64	1,664	64	1,600	
Thar Parkar ...	450	2,700	...	129	2,829	829	2,000	
Larkana ...	..	3,700	800	220	4,720	220	4,500	
Sukkur ...	...	3,350	...	98	3,448	2,048	1,400	
Upper Sind Frontier ...	...	10,825	...	654	11,479	879	10,600	
TOTAL ...	450	23,375	800	1,226	25,401	4,476	20,925	

N. B. MAHOMED HUSSAIN,
Manager, Incumbered Estates in Sind.

APPENDIX V.

List of suits instituted by or against the Manager, Incumbered Estates in Sind, for the year ending 31st July 1923.

Serial No.	Name of plaintiff.	Name of defendant.	Subject.	Remarks.
1	Mirza Ali Madad Beg.	Manager ...	Suit for accounts, declaration and injunction.	Pending in the District Court, Hyderabad.
2	Mohanlal and Khushiturchand.	Manager and estate owner Nabi Baksh Bhambbro (Estate No. 991).	Suit for possession of land and mesne profits.	Do. do.
3	Manager as guardian of Estate No. 1009 and estate owner Allahbachayo Lund.	Musamat Janat and others.	Do. do.	Estate discharged in 1922-23.
4	Seth Jetomal and others.	Faiz Mahomed and others (Estate No. 1031) Manager as <i>proforma</i> party.	Partition and mesne profits.	Pending in the District Court, Larkana.
5	Murijmal son of Khilomal.	Hambir Khan (Estate No. 943) and Manager.	Possession of land ...	Compromised.
6	Musamat Dirga widow of Subhat Khan and another.	Manager and estate owner Dost Mahomed Talani (Estate No. 841).	Partition ...	With drawn.
7	Teomal son of Sidhumal.	Manager and estate owner Wali Mahomed Khan (Estate No. 843).	Possession of land and mesne profits.	Compromised.
8	Manager representing the estate of Mahomed Shah, No. 906.	Ghulam Mustafa and others.	Do. do.	Pending in the District Court, Sukkur.
9	Do. ...	Khuda Baksh and others.	Do. do.	Do. do.
10	Do. ...	Ali Mahomed and others.	Partition and possession.	Do. do.

APPENDIX V—concl'd.

Serial No.	Name of plaintiff.	Name of defendant.	Subject.	Remarks.
11	Manager representing the estate of Mahomed shah No. 906.	Ghulam Mustafa and others.	Partition ...	Pending in the District Court Sukkur.
12	Do. ...	Khuda Baksh and others.	Partition and possession of lands.	Do. do.
13	Kherajmal and others.	Mir Mahomed and others (Estate No. 335) and Manager.	Suits for damages ...	Pending in the District Court, Larkana.
14	Nawab Ghulam Rasul Khan.	Nawab Ghulam Hyder Khan (Estate No. 1033) and Manager.	Suit for partition and accounts.	Pending in the District Court, Hyderabad.
15	Mir Mahomed Baksh Khan (Estate No. 1058) and Manager.	Hemandas ...	Suit for recovery of profits.	Do. do.
16	Mir Abdullah Khan (Estate No. 1048) and Manager.	Sher Ali Shah ...	Suit for recovery of debts.	Do. do.
17	Seth Santdae ...	Mir Abdulla Khan (Estate No. 1048) and Manager.	Partition and possession of land.	Do. do.

N. B. MAHOMED HUSSAIN,
Manager, Incumbered Estates in Sind.

APPENDIX VI.

Statement showing the balance outstanding on account of Government demands on 31st July 1922, amount claimed, amount paid during the year, and the balance outstanding on 31 July 1923.

District.	GOVERNMENT DUES PAYABLE BY ESTATES BEFORE THEY CAME UNDER MANAGEMENT.									ARRARS ACCRUED BY ESTATES DURING MANAGEMENT.		Amount demanded for 1922-23	Total demands. (Total of columns 0, 10, 12 and 13.)
	Balance on 31st July 1922 as shown in the administration report.	Balance on 31st July 1922, as now corrected after intimation received from Mukhtiar-kars and errors since corrected.				Amount demanded by the Revenue authorities in 1922-23 on account of new estates.				Balance outstanding on 31st July 1922 as shown in the administration report.	Balance outstanding on 31st July 1923 as now corrected.		
		Government arrears.	Takavi including interest.	Jamrao expenses.	Total.	Government arrears.	Takavi including interest.	Jamrao expenses.	Total.				
1	2	3	4	5	6	7	8	9	10	11	12	13	14
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Karachi ...	11,896	8,231	4,018	...	13,249	1,106	6,691	...	7,797	133	442	8,199	28,016
Hyderabad ...	1,102	2,588	851	...	3,439	1,379	...	...	1,379	1,735	4,859	17,498	27,178
Nawabshah ...	13,109	965	14,434	4,468	19,885	...	...	...	...	3,242	3,613	19,211	42,609
Thar Parkar ...	13,008	3,326	8,021	1,721	13,068	418	10,167	...	10,576	1,528	2,618	19,178	45,359
Larkana ...	1,271	41	1,418	...	1,459	5,471	16,043	...	21,514	...	63	25,879	48,895
Sukkur ...	6,713	1,295	5,709	...	7,004	...	...	...	...	258	260	19,849	27,113
Upper Sind Frontier ...	201	...	224	...	224	...	...	...	...	...	...	24,044	24,268
TOTAL ...	47,300	16,468	34,676	6,187	57,328	8,374	32,801	...	41,265	6,691	11,655	1,33,795	2,44,013

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APPENDIX VI—*concl'd.*

District.	PAYMENTS MADE DURING 1922-23									BALANCE OUTSTANDING ON 31st JULY 1923.					
	Paid from col. 3.	Paid from col. 4.	Paid from col. 5.	Paid from col. 7.	Paid from col. 8.	Paid from col. 9.	Paid from col. 12.	Paid from col. 13.	Total.	Arrears before management.			Arrears accrued during management.	Current year's.	Total.
	16	16	17	18	19	20	21	22	23	Government revenue.	Tkavl.	Jamrao expenses.	27	28	29
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Karachi	0,104	1,154	...	...	...	...	412	7,566	15,566	3,233	9,555	...	...	262	13,060
Hyderabad	2,054	406	...	...	...	...	3,622	17,071	33,353	1,913	445	...	1,037	425	3,820
Nawabshah	345	2,536	1,701	...	...	...	1,093	13,270	23,950	640	11,698	2,765	2,415	941	18,659
Thar Parkar	1,396	378	1,721	168	7,500	...	1,656	18,251	31,010	2,240	10,300	...	862	927	14,329
Larkana	41	368	...	17	44	...	63	25,785	26,338	5,454	17,029	...	...	74	22,567
Sukkar	413	3,870	...	...	...	...	200	19,694	24,243	862	1,434	...	...	155	2,870
Upper Sind Frontier...	...	224	...	...	...	...	...	21,791	24,015	...	...	...	...	283	253
TOTAL ...	10,353	8,963	3,422	125	7,514	...	7,341	1,30,728	1,68,475	14,362	51,060	2,765	4,314	3,037	75,538

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N. B. MAHOMED HUSSAIN,
 Manager, Incumbered Estates in Sind.