

ADMINISTRATION REPORT
OF THE
INCUMBERED ESTATES IN SIND
1924-25



BY AUTHORITY

KARACHI
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1926

Table of contents of the Administration Report for the year 1924-25.

Subject.	Para.	Page.
Introduction	1	1
Personnel	2	<i>ib.</i>
Progress of the department	3	2
Leases, &c.	4	<i>ib.</i>
General results of working, income and expenditure	5	3
Claims	6	6
Liquidation schemes	7	7
Indebtedness	8	8
Takavi	9	<i>ib.</i>
Private loans	10	<i>ib.</i>
Litigation	11	9
Government dues	12	<i>ib.</i>
Cost of management	13	12
Manager's tour	14	<i>ib.</i>
Records	15	<i>ib.</i>
Establishment	16	<i>ib.</i>
Office building	17	<i>ib.</i>
Education	18	13
General	19	<i>ib.</i>
ANNEXURES.		
Appendix I.—Showing the income and expenditure of the estates		14
Do. II.—Showing the takavi transactions		16
Do. III.—Showing the general result of the claims and liabilities of the estates		17
Do. IV.—Showing the result of the working of the department		19
Do. V.—List of suits		21
Do. VI.—Showing the balance outstanding on account of Government demands		23

**Below Administration Report of the Incumbered
Estates in Sind for the year 1924-25.**

No. P.-89-R.

REVENUE DEPARTMENT.

**OFFICE OF THE COMMISSIONER IN SIND,
Government House, Karachi, 12th December 1925.**

Submitted to Government.

2. The number of applications for protection pending disposal at the close of the preceding year was 22 to which 76 new applications were added during the year as compared with 73 in the previous year. Out of the total of 98 applications, 62 as compared with 93 in the previous year, were disposed of, leaving 36 pending at the close of the year. Of 146 estates under management at the beginning of the year, 29 as against 18 in the preceding year, were released—18 under section 27 and 11 under section 19 of the Incumbered Estates Act. Twenty new estates were taken under protection, the number of estates at the close of the year being 137.

3. Out of the 166 estates that were under management for the whole or a part of the year, 76 were leased to outsiders and 4 to the estate owners, 5 were managed departmentally, and 56 were partly leased to outsiders or were managed in other ways. As regards the remaining 25 estates, 14 were relinquished before the crops were ready; in one no cultivation was undertaken; in one case management was prohibited by the District Court except over a small area which was under lease and 9 came under management after the crops had been removed.

4. The gross demand on behalf of the estates amounted to Rs. 9,14,000, which sum included Rs. 66,000 on account of the arrears of the past year. Against the former amount, recoveries totalled Rs. 8,12,000 leaving an outstanding balance of Rs. 1,02,000

as compared with Rs. 77,000 in the preceding year. The details of the balance are shown below :—

(1) Due from estate owners	...	...	Rs. 5,000
(2) Under consideration for being written off as irrecoverable.			„ 3,000
(3) Due from outside lessees	...	...	„ 33,000
(4) Minor sums including amounts since recovered and postponements given, &c.			„ 61,000
Total			... <u>Rs. 1,02,000</u>

The percentages of recovery from outside lessees and estate owners on account of the current year's dues were 91·1 and 93·2 respectively as against 93·4 and 90·5 in the previous year while the percentage on the total demand from all sources came to 88·7 compared with 90·2 in the previous year.

5. The expenditure amounted to Rs. 8,86,000 showing an increase of Rs. 1,40,000 over the expenditure of the previous year. The chief increase is in the payment of Government demands, maintenance allowance and miscellaneous expenses including proved debts.

6. The number of claims filed and settled during the year was 279 and 258 respectively as compared with 361 and 316 in the previous year. The balance of unsettled claims at the close of the year was 34 as against 48 in the previous year.

7. Liquidation schemes for 43 estates, compared with 12 in the previous year, were sanctioned during the year, leaving 19 yet to be drawn up.

8. The aggregate indebtedness of the estates under management was Rs. 12,63,386. To this were added Rs. 3,96,098 on account of fresh awards on new claims. Out of the total indebtedness amounting to Rs. 16,59,484, Rs. 49,252 were written off on account of estates relinquished under section 19 of Act XX of 1896, and Rs. 1,59,943 (including Rs. 18 on account of an error since detected) were paid, as compared with Rs. 1,33,157 in the previous year, leaving a balance of Rs. 14,50,289 at the end of the year.

9. The land revenue arrears as reported by the Mukhtiarkars to the Manager amount to Rs. 28,410 whereas the reports of the Manager and Court of Wards in Sind show Rs. 17,507. The Manager is being asked to have the difference of Rs. 10,903 verified and the necessary corrections made.

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 :—

	1924-25.				Percentage of collections in 1923-24.
	Demand.	Recoveries.	Arrears.	Percentage recovered of demand.	
	Rs.	Rs	Rs.		
<i>Arrears accrued.</i>					
(1) Before management—					
(a) Land Revenue ...	24,604	14,591	10,013	59.3	29.3
(b) Takavi ...	66,150	37,568	28,582	56.8	18.8
(2) In the previous years after management—					
Land Revenue...	22,828	19,114	3,714	83.73	68.04
(3) During the year under report—					
Land Revenue ...	1,81,775	1,78,803	2,972	98.36	96.9
Total Land Revenue ...	2,29,207	2,12,508	16,699	92.7	84.3
Total takavi ..	66,150	37,568	28,582	56.8	18.8

10. The incidence of the cost of management to income was 6.16 as compared with 8.26 in the previous year. This reduction is chiefly due to an increase in the number of estates during 1923-24 as compared with that in the previous year and a decrease in the establishment charges on account of the reduction of the post of Assistant Manager, Incumbered Estates, from the grade of Deputy Collector to that of Mukhtiarkar.

11. The administration of the estates under Khan Bahadur Nabi Baksh has been very satisfactory.

P. R. CADELL,
Commissioner in Sind.

To

THE SECRETARY TO GOVERNMENT,
REVENUE DEPARTMENT, BOMBAY.

No. A-789 OF 1925-26.

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,
Camp Hyderabad, 30th September 1925.

Subject.—*Administration Report for the year 1924-25.*

SIR,

I have the honour to submit the Annual Report on the Administration of the Incumbered Estates Department for the year ending 31st July 1925.

Personnel. 2. The Department remained in my charge throughout the year.

Mr. Nanikram Jethmal continued as Assistant Manager during the year. Mr. Motiram Jamiatrai held charge of the office of Deputy Manager, Lower Sind, for the year under report while the charge of the office of the Deputy Manager, Upper Sind, was held by the following officers :—

Mr. Ali Baksh Gul Mahomed from 1st August 1924 to 11th February 1925.

Mr. Kishinchand Karamchand from 12th February 1925 to 5th March 1925.

Mr. Nabi Baksh Mured Ali from 6th March 1925 to 31st July 1925.

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

At the beginning of the year	...	146	
Relinquished under section 27	...	18	
Relinquished under section 19	...	11	
		<u>29</u>	117
Taken up during the year	... ..	...	<u>20</u>
Under management at the close of the year	...		137

The total number of estates admitted to protection since the introduction of Act of 1896 was 1,143 out of which 1,006 have been relinquished. The figures of applications for protection were—

Pending on 1st August 1924	...	...	22	
Received during the year	...	...	<u>76</u>	98
Admitted	...	...	20	
Rejected	...	...	<u>42</u>	62
				<u>36</u>
	Balance	...		36

Out of these 6 have since been disposed off, 13 more have been reported upon (one during the year and 12 after), and 17 only remain to be disposed of. All these were received during the latter half of the year, and necessary details regarding them from the Mukhtiarkars have not yet been received.

Out of 42 rejected, 25 were rejected on their merits and the remaining 17 were withdrawn.

Leases, &c. 4. Out of 166 estates that remained under management for the whole or part of the year—

76 were leased entirely to outsiders.

4 were leased entirely to estate owners.

5 were managed wholly by the department.

9 came under management after the crops were removed.

- 1 no cultivation during the year.
- 14 relinquished before the crops were ready.
- 56 partly leased to outsiders and partly managed in other ways.
- 1 management prohibited by District Court except over a small area which was under lease.
- 166 .

The departmental management of the estates continues to be discouraged and every endeavour is made to arrange leases of estates. Only 5 estates were wholly managed by the department as against 76 leased entirely to outsiders. Out of the 5 estates managed departmentally 2 were worked on cash rent system. Owing to the action of the river most of the lands of one of the estates were eroded hence there was no cultivation in it. The Manager presided at auctions of leases at 15 centres in Upper Sind and at 6 in Lower Sind.

5. Appendix I gives the details as to the general results of the working of the estates. The aggregate income in the year amounted to Rs. 8,11,719 as against Rs. 7,10,097 in the preceding year showing a net increase of Rs. 1,01,829. Comparing Appendix I with that submitted last year it is noticed that the items of income showing increase give the total increase of Rs. 1,38,049 and those showing decrease give the total decrease of Rs. 36,220.

The increase is mainly due to enhanced lease moneys having been realized at auctions of leases mostly presided over by the Manager.

The bulk of the increase occurred under the following heads:—

(1) Sales of lands	...	...	Rs. 9,126
(2) Payments made by estate owners	...	..	4,403
(3) Produce enjoyed by lessees on leases given before management adjusted to miscellaneous expenses	...	...	16,498
(4) Produce of leases	...	...	62,389
(5) Assessment of leased lands	...	..	44,723

There has been increase in other minor heads also, which when added to the amounts detailed above, brings the gross amount of

increase to Rs. 1,38,049. On the other hand the decrease of Rs. 36,220 occurred under the following heads:—

(1) Compensation of land	...	...	Rs.	286
(2) Yomio	...	...	„	1,200
(3) Miscellaneous, notice fee percentage, &c.	...	...	„	10,636
(4) Consideration of leases given to estate owners, adjusted to maintenance	...	...	„	1,054
(5) Produce taken away by estate owners or default made by them adjusted to maintenance	...	...	„	6,187
(6) Amani produce	...	...	„	16,857
				<hr/>
Total	...	...	Rs.	36,220

The decrease under head 6 is due mainly to one of the big estates which was managed departmentally during the year 1923-24 having been entirely leased out during the year under report. The decreases under other heads call for no remarks. The arrears due to the department at the beginning of the year were Rs. 76,810. Out of these Rs. 11,286 were due to estates relinquished, leaving the net amount Rs. 65,524 as under:—

From outside lessees	...	Rs. 45,074	}	...	50,337
From other outsiders	...	„ 5,263			
From estate owners as lessees	...	...			9,100
Due on account of miscellaneous demands	...	...			6,087
					<hr/>
					65,524

Add demands of the year—

From outside lessees	...	Rs. 6,25,717	}	...	6,52,943
From other outsiders	...	„ 27,226			
From estate owners as lessees	...	...			57,215
Due on account of miscellaneous demands	...	...			1,38,810
					<hr/>
					8,48,968

Making the total amount for recovery Rs. 9,14,492

Out of the arrears, Rs. 30,220 were recovered from outside lessees, Rs. 1,788 from other outsiders and Rs. 6,653 from estate owners; the amount adjusted to maintenance was Rs. 1,468, leaving the balance of Rs. 25,395 unrecovered.

Out of the current year's demands, *viz.*, Rs. 8,48,968, 7,54,168 were recovered and Rs. 17,622 were adjusted to maintenance, leaving the balance of Rs. 77,178 to be still recovered. Out of the recoveries made, Rs. 7,05,258 were recovered from outsiders (outside lessees as well as other outsiders) and Rs. 48,910 from estate owners. Total recoveries and adjustments were thus Rs. 8,11,919 out of Rs. 9,14,492 due for recovery.

The total outstanding balance at the end of the year thus amounted to Rs. 1,02,573 out of which a sum of Rs. 25,299 has since been recovered and the remainder is explained as under:—

(1) Amounts under consideration for writing off as irrecoverable	...	...	Rs. 2,975
(2) Due on account of assessment for 1924-25 not reported by Mukhtiarkars until after the close of the year	...	...	„ 1,314
(3) Postponement of assessment from Revenue Department direct	...	...	„ 1,000
(4) Postponement granted by Manager for good reasons	...	...	„ 30,936
(5) Recovery stopped owing to civil court injunction	...	...	„ 2,410

Recovery stayed as under:—

(6) Due from estate owners	...	...	„ 5,360
(7) Due from outsiders under process of recovery	„		33,279

Kharif crops were damaged by floods in some parts of the Province and by early winter frosts in cotton growing tracts during the year under report. This accounts for postponements granted by the Manager. Unauthorized arrears due from outsiders amount to Rs. 33,279 as against Rs. 34,775 during the preceding year. In view of the increased demands and the conditions explained above these arrears speak for themselves of the efforts made by this Department to minimize them. The percentage of recovery and adjustments out of current year's demands to such demands due from outside lessees was 91.1 as against 93.4 of the last year; that of recovery and adjustment to similar demands due from estate owners was 93.2 as against 90.5 of the last year; and that of recovery and adjustments to total demands from all sources was 88.7 as against 90.2 of the last year—but eliminating the authorized arrears which as shown above amount to Rs. 31,936 from the total amount of Rs. 1,02,573, the percentage of recovery and

adjustments to total demands from all sources comes to as much as 91.9 which is quite satisfactory.

The total expenditure of the Department, as will appear from Appendix I, amounts to Rs. 8,86,469 as compared with 7,45,531 in the previous year. The chief items of increase are Rs. 72,041 in Government demands, Rs. 43,759 in maintenance and Rs. 5,397 in cultivation expenses, Rs. 7,725 in private loans and Rs. 26,768 in private debts. Those of decrease are Rs. 11,988 under miscellaneous expenses, Rs. 450 under repayment of takavi advanced by Government under the Agriculturists and Land Improvement Loans Acts and Rs. 2,314 under cost of management. Thus the net increase comes to Rs. 1,40,938.

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

(1) Income from leases—

(1) Lease money	...	...	Rs. 4,54,251
(2) Assessment	...	...	„ 1,81,729

(2) Income from lands given to estate owners for maintenance—

(1) Adjusted to maintenance	...	Rs.	990
(2) Assessment	...	„	566

(3) Gross produce of lands managed departmentally—

(1) Net profits	...	...	Rs. 14,158
(2) Cultivation expenses	...	„	200
(3) Assessment	...	„	8,111

Percentage of net profit realized to Government assessment under the three kinds of management are Rs. 250, 174 and 174 as compared with Rs. 282, 322 and 266 of the last year.

	No.	Amount Rs.
Claims		
6. Claims pending at the beginning of the year...	48	1,29,471
New claims filed in respect of the estates under management before the close of the year	244	4,64,171
New claims filed in respect of the estates relinquished under section 19	35	1,74,225
	<u>327</u>	<u>7,67,867</u>

	No.	Rs.	No.	Amount. Rs.
Deduct—				
(a) Decided on which Rs. 3,96,098 were awarded . . .	258	4,70,131		
(b) Claims in respect of estates relinquished under section 19 not decided.	35	1,74,225		
	<u> </u>	<u> </u>	293	<u>6,44,356</u>
			Balance ...	34 1,23,511

Out of 34 claims shown as balance, 21 claims did not become ripe for hearing during the year under report, 12 claims became due for hearing at the close of the year and the remaining one claim which was considered as time barred has been ordered by the Commissioner in Sind to be admitted and fixed for a regular hearing.

Out of 12 claims that became ripe for hearing at the close of the year under report 4 claims have since been disposed of and the remaining 8 postponed at the urgent entreaties of the estate owner, who wanted time to defend them. Thus every endeavour has been made to dispose of the claims ripe for hearing and the result achieved is highly satisfactory.

7. Out of 137 estates now under management liquidation schemes for 75 were sanctioned in the previous years and schemes for 43 were sanctioned during the year under report leaving a balance of 19 as compared with 51 shown in the last year's report. This balance is explained as under:—

1	liquidation scheme since sanctioned.
18	liquidation schemes not yet due, estates being recently taken up.
<u> </u>	
19	

Thus all the liquidation schemes due during the year have been disposed of.

Two revised liquidation schemes were sanctioned during the year.

	Rs.
8. The aggregate indebtedness of the estates under management upto the opening of the year was ...	12,63,385
Add—	
(a) Further awards on claims in respect of estates under management at the close of the year	3,96,098
Total ...	16,59,484
Deduct—	
(a) Amount written off owing to estates relinquished under section 19	49,252
(b) Amount paid during the year ...	1,59,925
(c) Error since detected... ..	18
(d) Rebate secured ... ..	...
	2,09,195
Indebtedness at the end of the year ...	Rs. 14,50,289

Every endeavour was made to reduce indebtedness. The amount paid during the year under report exceeds that paid in the previous year by Rs. 26,768, that of 1922-23 by Rs. 54,439. The balance of indebtedness however exceeds that at the end of the preceding year by a little less than two lacs. This is inevitable as liabilities to the extent of about 4 lacs have been added during the year on account of new estates having been admitted to protection.

9. Details of takavi advances taken by the Manager are shown in Appendices II and IV. The balance still due is Rs. 2,000 but this amount is due for repayment in 1925-26.

10. The balance due by the estates at the beginning of the year was Rs. 17,125.

Private loans.

(a) Amount borrowed during the year ...	Rs.
(b) Interest accrued during the year ...	„ 962
	Rs. 18,087

Deduct—

Paid with interest	...	...	Rs. 12,487
			<hr/>
Balance still due	...	...	Rs. 5,600

The above balance bears interest as under :—

Rs. 1,550 at 4 per cent.
„ 300 at 5 per cent.
„ 3,750 at 6 per cent.
<hr/>
Rs. 5,600

The percentage of repayments to outstandings was 222.9 against 286.5 in the previous year.

11. The number of suits pending at the beginning of the year under report was 13. Six fresh suits were filed during the year. The total number of suits was therefore 19, as shown in Appendix V. In two of the fresh suits, the Manager was Defendant, and in 4 he was Plaintiff. Out of the 19 suits, one was compromised during the year. The balance at the end of the year was thus 18.

One appeal against the Manager was filed during the year, which is pending.

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

I.—Arrears before management—

(1) Government Revenue—

Balance outstanding as shown last year.	Rs. 22,038
Deduct—Corrections since notified	... „ 832
	<hr/>
	21,206

(2) Takavi—

Balance of last year	... ..	Rs. 59,328
Add—Corrections since notified	„ 6,822
		<hr/>
		66,150

Total balance payable	87,356
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Paid to Government revenue	Rs. 13,429
Paid to Government takavi	„ 37,568
		<hr/>
		50,997

		<hr/>
		36,359

Fresh demands on account of new estates—

Government revenue	...	...	Rs. 3,398	
Takavi	...	...	"	.....
				<u>3,398</u>
Paid	...	...	"	1,162
				<u>2,236</u>
		Total	...	38,595
Government revenue	...	...	Rs. 10,013	
Takavi	...	...	"	28,582
				<u>38,595</u>

Percentage of payment is 57.47 as compared with 21.9 reported last year.

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

Opening balance	...	...	Rs. 8,377	
Add—Corrections since notified	...	...	"	14,451
				<u>22,828</u>
Paid during the year	...	...	...	19,114
				<u>3,714</u>
		Balance	...	3,714

Percentage of payment is 83.73 as compared with 68.04 reported last year.

III.—Current demand of Government revenue

for the year was	...	...	Rs. 1,81,775	
Paid	...	...	"	1,78,803
				<u>2,972</u>
Balance	...	...	Rs.	2,972

Percentage of payment is 98.36 as compared with 96.9 of the previous year.

IV.—Jamrao expenses—

Opening balance	...	...	Rs. 1,624	
Add—Corrections since notified	...	...	"	140
				<u>1,764</u>
Paid	...	...	...	640
				<u>1,124</u>
Balance	...	...	...	1,124

Percentage of payment under this head is 36.28 as against 48.3 of the last year.

The percentages of payment under heads 1, 2 and 3 beat all previous records and are extremely satisfactory. The percentage of payment under head 4 is somewhat lower than last year's but this could not be helped as out of the balance of Rs. 1,124 as many as Rs. 1,019 are due from one estate which could not make any payment being poor. The balance of Rs. 2,972 unpaid out of current demand is explained as under :—

Postponement allowed by Revenue Department	...	...	...	Rs. 1,000
Since paid	...	...	...	„ 457
Due by amani estates	...	...	...	„ 45
Due from estate owners	...	...	...	„ 159
Due from outsiders	...	...	...	„ 1,311

Unauthorized arrears under this head thus amount to Rs. 1,515 only.

The amount of arrears of Government revenue under all heads is Rs. 16,699 as against Rs. 30,415 in the previous year. This includes Rs. 2,236 demanded on account of new estates. Out of the amount of Rs. 16,699, Rs. 1,043 have been since paid, and Rs. 14,708 are under postponement leaving only Rs. 948 as unauthorized arrears.

Under Jamrao expenses the arrears amount to Rs. 1,124 as against Rs. 1,624 of the previous year.

The figures of arrears received from Mukhtiarkars have been compiled and these show Rs. 72,931 as against Rs. 46,405 appearing in the books of this department. The net difference of Rs. 26,526 is explained as under :—

Land revenue	...	...	Rs. +11,742	
Takavi	...	...	„ +17,633	
Non-jamabandi items	...	...	„ + 953	
			<hr/>	30,328
Land revenue	...	...	„ - 839	
Takavi	...	...	„ - 2,963	
Non-jamabandi items	...	...	„ .....
			<hr/>	3,802
Net increase	...	...	...	<hr/>26,526

The minus items amount to Rs. 3,802 and the plus items come to as much as Rs. 30,328. These sudden changes cannot be explained without carrying on correspondence with the Mukhtiar-kars concerned to ascertain as to why they were not notified before. It may however be remarked that these figures cannot be much relied upon for any purpose as in the past more often than not the Manager has disputed with some success these additional demands.

13. The cost of management charged during the year for
 Cost of management. 1923-24 was Rs. 46,969 as against
 Rs. 49,283 charged in previous year. The total cost of the Joint Departments, the Incumbered Estates and the Court of Wards was Rs. 87,755 as against Rs. 92,263 in the previous year. The incidence of cost of management is lower owing to the increase in the aggregate chargeable income of the two joint Departments. It is 6.16 as against 8.26 in the previous year. This steady decrease in the cost of management for the last 3 years is highly satisfactory and exonerates the department from the charge of high cost of management.

14. The Manager inspected 30 estates in 44 dehs besides
 Manager's tour. 21 buildings during the year and remained out of headquarters for 177 days.

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

16. The establishment continued to work satisfactorily on the
 Establishment. whole under discouraging conditions regarding their prospects and with heavier work than that imposed on men of corresponding ranks in Revenue Department proper. To remedy the state of affairs a mention of which was made by me in last year's report I have separately submitted to you revised scheme of pay of some of the office establishment which when brought into operation will remove the discontent.

Mr. Nanikram Jethmal bore the brunt of the heavy work ungrudgingly.

17. The office continues in the same rented house and with
 Office building. the same accommodation as was reported last year.

The office of the Deputy Manager, Lower Sind, is accommodated in the same building.

The Deputy Manager, Upper Sind, holds his office at Sukkur in a set of rooms provided by the Public Works Department for which a rent of Rs. 15 per mensem is paid.

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

(1) Under school-going age	...	...	33
(3) Over school-going age	...	...	35
(3) Doing cultivation, looking after cattle and household affairs	...	...	76
(4) In Government service	...	...	6
(5) Not attending school—			
(1) No school being available in their vicinity.	...		
(2) Without sufficient reasons	...	...	5
(6) Studying in schools	...	...	49
(7) Studying in Mulla Schools or under private tuition	...	...	16
			220

19. In spite of the fact that the season was not good in some portions of the Province, the results of administration have been good. The lessees had a hard time ; many of them suffered heavy losses. The prospects of the current year 1925-26, are also not very promising. Late rise of the river and its premature decline and scanty rainfall have resulted in the withering of crops in some parts and where they have matured the return is anticipated to be below normal. This is bound to affect prejudicially leases to be auctioned this year and in consequence the income of the department.

I have the honour to be,

Sir,

Your most obedient servant,

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

APPENDIX I.

	Rs.	Rs.
Balance at the close of the last year ... ..	...	94,104
Produce during the year (1)	8,11,919	
Takavi advanced by Government under Agriculturists' and Land Improvement Loans Acts	3,000	
Private loans raised ... ..	...
Refund of cultivation expenses	7,590	
Refund of management expenses previously paid from the Manager's account	45,000	
Refund registration expenses	142	
	<hr/>	8,67,651
Total Receipts including last year's balance...	...	9,61,755

Expenditure on account of Government demands.

	Rs.	
Arrears before management	52,159	
Arrears accrued during management	19,114	
Current year	1,78,803	
Jamrao expenses	640	
	<hr/>	2,50,716
Maintenance to estate owners	1,94,201	
Cultivation expenses	18,795	
Miscellaneous expenses as per details on the reverse (2)	1,58,338	
Repayment of takavi advanced by Government under the Agriculturists' and Land Improvement Loans Acts	1,620	
Repayment of private loans	11,525	
Proved debts discharged	1,59,925	
Cost of management for 1923-24	46,969	
Do. do. 1924-25	45,000	
	<hr/>	
Total expenditure		8,86,463
Balance on 31st July 1925 ... ..	...	75,286
(1) Is made up as under:—		
Sales of land	17,359	
Compensation for land acquired by Government...	829	
Compensation for land awarded by Civil Court decree ... ..	.....

APPENDIX I—*contd.*

	Rs.	Rs.
(1) Is made up as under— <i>concl'd.</i>		
Payments made by the estate owners ...	14,028	
Patedari ... ..	.....
Old debts ... ..	.....
Yomio ... ..	.....
Lapo ... ..	.25	
Miscellaneous—Interest, notice fee, percentage, sale of trees, &c.	28,309	
Consideration of leases given to the estate owners adjusted to maintenance	14,858	
Produce of land given in maintenance do. ...	990	
Assessment of land given in maintenance ...	566	
Produce taken away by estate owners or default made by them, adjusted to maintenance ...	3,242	
Produce enjoyed by lessees on leases given before management adjusted to miscellaneous ex- penditure	73,264	
Produce of leases	4,54,251	
Assessment on leased estates	1,81,729	
Amani produce—		
Assessment	8,111	
Cultivation expenses	200	
Net profits	14,158	
	22,469	
(2) Details of miscellaneous expenditure :—		8,11,919
Domestic expenses, repairs to houses, marriage, death, circumcision and other personal expenses.	42,763	
Balances given to the estate owners on relinquish- ment	15,055	
Compensation of and repairs to sluices ...	982	
Suit expenses	5,275	
Interest on proved debts	8,432	
Interest on private loans	962	
Interest on Government loans	35	
Expenditure in connection with estate owners' tuition	24	
Registration and stamps ... ..	.....
Produce enjoyed by former lessees	73,264	
Repairs to boundary marks	41	
Compensation given to lessees ... ..	.....

APPENDIX I—*concl'd.*

	Rs.	Rs.
(2) Details of miscellaneous expenditure— <i>concl'd.</i>		
Purchase of land and Malkano	1,964	
Garden and other cultivation expenses	2,736	
Other petty items and maps	549	
Construction of buildings in Nawabshah ... ..	...
Jail expenses	251	
Amount paid to an outside sharer under Civil Court decree ... ..	.....
Purchase of engines	6,000	
	<u> </u>	1,58,338

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

APPENDIX II.

Government loan for takavi.

	Rs.	Rs.
Balance at the close of the last year ... ..	.....
Fresh advances during the year	<u>3,000</u>	3,000
<i>Deduct—</i>		
Repayment during the year ... ..	...	<u>1,000</u>
Balance still due to Government ... ..	...	2,000

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 1923-24.	In 1924-25.	Total.		Total of claims registered under sections 12 and 14.					
					Upto end of 1923-24.		In 1924-25.		Total.	
	No.	Amount.	No.		Amount.	No.	Amount.			
			Rs.		Rs.		Rs.		Rs.	
Karachi ...	82	82	1,31,498	80	1,40,721	27	74,555	107	2,15,276	
Hyderabad ...	201	201	5,13,360	250	7,76,110	4	11,420	254	7,87,530	
Nawabshah ...	64	64	1,10,028	114	1,51,006	13	11,652	127	1,62,658	
Thar Parkar ...	73	73	2,26,452	58	2,72,759	15	14,364	73	2,87,123	
Larkana ...	257	257	15,46,575	495	9,44,919	67	93,153	562	10,38,072	
Sukkur ...	198	198	7,01,474	317	4,30,278	20	18,169	337	4,48,447	
Upper Sind Frontier ...	93	93	1,08,378	50	1,86,033	...	...	50	1,86,033
Total ...	968	968	33,37,765	1,364	29,01,826	146	2,23,313	1510	31,25,139	

District.	Liabilities—concl'd.			Debts discharged.					
	Total awarded by the Manager.			Upto end of 1923-24.		In 1924-25.		Total.	
	Upto end of 1923-24.	In 1924-25.	Total.	Amount awarded.	Amount for which settled.	Amount awarded.	Amount for which settled.	Amount awarded.	Amount for which settled.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Karachi ...	55,851	53,081	1,08,932	23,802	23,222	1,505	1,505	25,307	24,727
Hyderabad ...	4,40,474	46,401	4,86,875	1,34,196	1,33,961	49,839	49,839	1,84,035	1,83,800
Nawabshah ...	68,792	16,580	85,372	12,739	12,566	9,394	9,394	22,133	21,960
Thar Parkar ...	1,79,307	2,823	1,82,130	40,948	40,630	17,852	17,852	58,800	58,482
Larkana ...	6,13,874	70,148	6,84,022	1,68,382	1,67,560	45,704	45,704	2,14,086	2,13,264
Sukkur ...	2,73,191	75,429	3,48,620	58,849	58,849	29,269	29,269	88,118	88,118
Upper Sind Frontier ...	83,817	8,625	92,442	54,045	50,721	6,362	6,362	60,407	57,083
Total ...	17,15,306	2,73,087	19,88,393	4,92,961	4,87,509	1,59,925	1,59,925	6,52,886	6,47,434

District.	Amount that remained due to creditors on 31st July 1924.	Amount still remaining due to the creditors on 31st July 1925.	Appeals.								Estates relinquish- ed under section 27.			Estates remain- ing under management.	
			In 1923-24.				In 1924-25.				Upto 1923-24.	In 1924-25.	Total.	Upto end of 1923-24.	At the end of 1924-25.
			Modified.	Remanded.	Rejected.	Total.	Modified.	Remanded.	Rejected.	Total.					
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Karachi ...	32,049	83,625	...	...	...	...	...	...	...	72	...	72	10	10
Hyderabad ...	3,06,278	3,02,840	1	...	1	2	...	...	...	182	3	185	19	16
Nawabshah ...	56,053	63,259	...	...	...	...	...	...	...	49	3	52	15	12
Thar Parkar ...	1,38,359	1,23,330	...	...	1	1	...	...	...	59	2	61	14	12
Larkana ...	4,45,492	4,69,936	...	...	...	...	...	...	...	217	3	220	40	37
Sukkur ...	2,14,342	2,60,302	...	...	...	...	...	...	...	166	6	172	32	26
Upper Sind Frontier ...	29,772	32,035	...	...	...	...	...	...	...	87	1	88	6	5
Total ...	12,22,345	13,35,307	1	...	2	3	...	...	...	832	18	850	136	118

APPENDIX III—*concl'd.*

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

District.	No. of estates which came under management.			Liabilities.							
	Up to 1923-24.	In 1924-25.	Total.	As estimated by the estate-owners under section 6.	Total of claims registered under sections 12 and 14.						
					Up to end of 1923-24.		In 1924-25.		Total.		
	No.	Amount.	No.		Amount.	No.	Amount.				
Rs.	Rs.	Rs.	Rs.		Rs.	Rs.					
Karachi	8	8	8	...	...	...	...	...	...	...	...
Hyderabad	42	46	70,649	...	...	32	1,35,771	32	...	1,35,771	...
Nawabshah	13	13	...	...	...	...	...	...	...	...	...
Thar Parkar	10	14	82,245	...	...	7	31,925	7	...	31,925	...
Larkana	30	34	46,869	...	...	25	49,685	25	...	49,685	...
Sukkur	35	39	33,360	...	...	14	44,428	14	...	44,428	...
Upper Sind Frontier	17	21	35,134	...	...	21	32,322	21	...	32,322	...
Total	155	20	175	2,68,257	...	99	2,94,131	99	...	2,94,131	...
GRAND TOTAL	1,123	20	1143	36,06,022	1,364	29,01,826	245	5,17,444	1,609	36,19,270	...

District.	Liabilities— <i>concl'd.</i>			Claims remaining undisposed of				Total	
	Total awarded by the Manager.			At the end of 1923-24.		In 1924-25.		Amount awarded.	Amount for which settled
	Up to end of 1923-24.	In 1924-25.	Total.	No.	Amount.	No.	Amount.		
	Rs.	Rs.	Rs.	No.	Rs.	No.	Rs.	Rs.	Rs.
Karachi	1	14,826	...	...
Hyderabad	...	80,360	80,360	...	...	2	6,647	...	...
Nawabshah
Thar Parkar	...	3,164	3,164	...	...	4	23,910	...	...
Larkana	...	8,479	8,479	...	...	16	36,372	...	...
Sukkur	...	1,286	1,286	...	...	11	41,756	...	...
Upper Sind Frontier	...	21,493	21,493	...	...	...	...	...	...
Total	...	1,14,782	1,14,782	...	...	34	1,23,511	...	...
GRAND TOTAL	17,15,306	3,87,869	21,03,175	...	...	...	...	...	...

District	Amount that remained due to creditors on 31st July 1924.	Amount still remaining due to the creditors on 31st July 1925.	Appeals.								Estates relinquished under section 19.			Estates remaining under management.	
			In 1923-24.				In 1924-25.				Up to 1923-24.	In 1924-25.	Total.	Up to end of 1923-24.	At the end of 1924-25.
			Modified.	Remanded.	Rejected.	Total.	Modified.	Remanded.	Rejected.	Total.					
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Karachi	2	2	...	...	...	6	2	8	2	...	
Hyderabad	2	2	...	...	...	41	...	41	1	5	
Nawabshah	13	...	13	...	...
Thar Parkar	9	1	10	1	4	
Larkana	27	3	30	3	4	
Sukkur	33	3	36	2	5	
Upper Sind Frontier	16	2	18	1	3	
Total	4	4	...	...	...	143	11	156	10	19	
GRAND TOTAL	1	6	7	...	...	977	29	1006	146	137	

NOTE.—The difference from the figures of 1923-24 is due to the omissions 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 31st July 1924 distinguishing the results arrived at up to 31st July 1924 from those of the current year 1924-25 ending 31st July 1925.

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 1924.
	Upto 31st July 1924.	In 1924-25.	Total.	By order under section 19.		By order under section 27.		
				Upto 31st July 1924.	In 1924-25.	Upto 31st July 1924.	In 1924-25.	
1	2	3	4	5	6	7	8	9
Karachi ...	90	...	90	6	2	72	...	12
Hyderabad ...	243	4	247	41	...	182	3	20
Nawabshah ...	77	...	77	13	...	49	3	15
Thar Parkar ...	83	4	87	9	1	59	2	15
Larkana ...	287	4	291	27	3	217	3	43
Sukkur ...	233	4	237	33	3	166	6	34
Upper Sind Frontier ...	110	4	114	16	2	87	1	7
Total ...	1,123	20	1,143	145	11	832	18	146

District.	No. of estates which remained under management on 31st July 1925.	Total amount awarded to creditors.		Amount paid.		Amount settled.	
		Upto 31st July 1924.	In 1924-25.	Upto 31st July 1924.	In 1924-25.	Upto 31st July 1924.	In 1924-25.
1	10	11	12	13	14	15	16
Karachi ...	10	55,851	53,081	23,222	1,505	23,802	1,505
Hyderabad ...	21	4,40,474	1,26,761	1,33,961	49,839	1,34,196	49,839
Nawabshah ...	12	68,792	16,580	12,566	9,394	12,739	9,394
Thar Parkar ...	16	1,79,307	5,987	40,630	17,852	40,948	17,852
Larkana ...	41	6,13,874	78,627	1,67,560	45,704	1,68,382	45,704
Sukkur ...	29	2,73,191	76,715	58,849	29,269	58,849	29,269
Upper Sind Frontier ...	8	83,817	30,118	50,721	6,362	54,045	6,362
Total ...	137	17,15,306	3,87,869	4,87,509	1,59,925	4,92,961	1,59,925

APPENDIX IV—concl'd.

District.	Amount which remained due to creditors on 31st July 1924.	Amount remaining to be paid to creditors on 31st July 1925.	Account of Government advances under the Agriculturists Loans Act, and the Land Improvement Loans Act.						
			Amount outstanding on 31st July 1924.	Advances in 1924-25.	Interest accruing on 31st July 1925.	Total advances with interest.	Amount repaid in 1924-25.	Amount written off owing to estates relinquished.	Balance on 31st July 1925.
I	17	18	19	20	21	22	23	24	25
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Karachi ...	32,049	83,625	...	...	...	...	...	...	...
Hyderabad ...	3,06,278	3,83,200	...	...	...	...	...	...	...
Nawabshah ...	56,053	63,239	...	...	...	...	...	...	...
Thar Parkar ...	1,38,359	1,26,494	...	...	...	...	...	...	...
Larkana ...	4,45,492	4,78,415	...	...	...	...	...	...	...
Sukkur ...	2,14,342	2,61,788	...	3,000	35	3,035	1,035	...	2,000
Upper Sind Frontier	29,772	53,528	...	...	...	...	...	...	...
Total ...	12,22,345*	14,50,289	...	3,000	35	3,035	1,035	...	2,000

District.	Account of private loans.						Remarks.
	Amount outstanding on 31st July 1924.	Advance in 1924-25.	Interest accruing on 31st July 1925.	Total advances with interest.	Amount repaid in 1924-25.	Balance outstanding on 31st July 1925.	
I	26	27	28	29	30	31	32
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Karachi ...	625	..	27	652	352	300	
Hyderabad ...	...	...	...	...	...	...
Nawabshah ...	...	...	...	...	...	...
Thar Parkar ...	2,000	...	80	2,080	530	1,550	
Larkana ...	3,800	...	228	4,028	278	3,750	
Sukkur ...	900	...	39	939	939	...	
Upper Sind Frontier.	9,800	...	588	10,388	10,388	...	
Total ...	17,125	...	962	18,087	12,487	5,600	

* Amount remaining due to the creditors on 31st July 1924 as shown in the last year's report was Rs. 12,63,386 of which Rs 41,041 have been written off as the estates against which they were due have been relinquished under section 19.

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 1925.

Serial No.	Name of Plaintiff.	Name of Defendant.	Subject.	Remarks.
1	Mohanlal and Khastur Chand.	Manager and Estate-owner Nabi Baksh Bambhro estate No. 991.	Suit for possession of lands and mesne profits.	Pending in Distt. Court, Hyderabad.
2	Seth Jethomal and others.	Faiz Mahomed Shah and other estate No. 1031 Pir Baksh Shah estate No. 1094 and Manager as <i>pro forma</i> party.	Partition and mesne profits.	Pending in Distt. Court, Larkana.
3	Manager, representing the estate of Mahomed Saleh No 906.	Ghulam Mustafa and others	Do. ...	Pending in Distt. Court, Sukkur.
4	Do. ...	Khuda Baksh and others.	Do. ...	Do.
5	Do. ...	Ali Mahomed and others.	Do. ..	Do.
6	Do. ...	Ghulam Mustafa and others.	Do. ...	Do.
7	Do. ...	Khuda Baksh and others.	Partition and possession of land.	Do.
8	Kherajmal and others.	Mir Mahomed and others estate No. 335 and Manager.	Suit for damages.	Pending in Distt. Court, Larkana.
9	Mir Mahomed Baksh estate No. 1058 and Manager.	Hemandas ...	Suit for recovery of profits.	Pending in Distt. Court, Hyderabad.
10	Mir Abdullah Khan, estate No. 1048 and Manager.	Sher Ali Shah ...	Suit for recovery of debts.	Do.

APPENDIX V—*concl'd.*

Serial No.	Name of Plaintiff.	Name of Defendant.	Subject.	Remarks.
11	Seth Santdas ..	Mir Abdullah Khan estate No. 1048 and Manager.	Partition and possession of land.	Pending in Distt. Court, Hyderabad.
12	Bachal Khan Laghari, estate No. 1073 and Manager.	Prinmal ...	Redemption of mortgage of arable land.	Do.
13	Phatumal Khajumal.	Pir Ghulam Hyder Shah estate No. 1075 and Manager.	Suit for possession of land.	Compromised during the year.
14	Musamat Mariam, daughter of Pinal Shah.	Ali Mahomed Shah and Manager.	Suit for possession and mesne profits.	Pending in Distt. Court, Larkana.
15	Mir Abdullah and Manager.	K. B. Mir Ghulam Mahomed Khan.	Suit for damages.	Pending in Distt. Court, Hyderabad.
16	Khan Mahomed and others estate No. 1085, and Manager.	Mahomed Arif ...	Suit for cancellation of the pre-existing sale.	Pending in Distt. Court, Sukkur.
17	Do. ...	Do. ...	Suit for selling of partnership accounts.	Do.
18	Pir Baksh estate No. 1095 and Manager.	Hemandas wd. Mulchand.	Suit for redemption of mortgage of agricultural land.	Pending in Distt. Court, Hyderabad.
19	Changomal and others.	Wadero Alfah Baksh estate No. 1086 and Manager.	Possession of arable land.	Pending in Distt. Court, Sukkur.
	Appeals.			
1	Mr. Shevakram ...	Mir Haji Ghulam Shah estate No. 1124 and Manager.	Declaration of title.	Pending in Distt. Court, Hyderabad.

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

APPENDIX VI.

Statement showing the balance outstanding on account of Government demands on 31st July 1924, amount claimed, amount paid during the year and the balance outstanding on 31st July 1925.

District.	Government dues payable by estates before they came under management.									Arrears accrued by estates during management.		Amount demanded for 1924-25.	Total demands (total of columns 6, 10, 12 and 13.)
	Balance on 31st July 1924 as shown in the Administration Report.	Balance on 31st July 1924 as now corrected after intimations received from Mukhtiar-kars and errors since detected.				Amount demanded by the revenue authorities in 1924-25 on account of new estates.				Balance outstanding on 31st July 1924 as shown in the Administration Report.	Balance outstanding on 31st July 1924 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	19,726	3,943	11,889	...	15,832	...	...	...	...	16	397	8,984	25,213
Hyderabad	1,715	3,695	1,382	...	5,077	1,518	...	...	1,518	2,771	5,441	20,106	32,142
Nawabshah	8,169	595	7,249	1,691	9,535	230	...	...	230	3,329	3,347	21,780	34,892
Thar Parkar	11,523	3,472	9,623	73	13,168	509	...	...	509	1,231	3,286	18,372	35,335
Larkana	23,088	1,881	24,018	...	25,899	639	...	...	639	520	1,831	51,243	79,612
Sukkur	18,589	7,440	11,989	...	19,429	306	...	...	306	388	8,404	37,961	66,100
Upper Sind Frontier	180	180	...	...	180	196	...	...	196	122	122	23,329	23,827
Total	82,990	21,206	66,150	1,764	89,120	3,398	...	...	3,398	8,377	22,828	1,81,775	2,97,121

APPENDIX VI—concl'd.

District.	Payments made during 1924-25.									Balance outstanding on 31st July 1925.					
	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.	Total.
										Government revenue.	Takavi.	Jamrao expenses.			
1	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Karachi ...	2,418	...	...	...	...	...	397	8,295	11,110	1,525	11,889	...	...	689	14,107
Hyderabad ...	1,590	1,182	...	966	...	...	3,596	19,986	27,320	2,657	200	...	1,845	120	4,822
Nawabshah ...	...	3,497	567	...	...	...	2,387	20,651	27,102	825	3,752	1,124	960	1,129	7,790
Thar Parkar ...	3,062	3,830	73	...	...	...	2,377	18,372	27,714	919	5,793	...	909	...	7,621
Larkana ...	1,382	19,060	...	...	...	...	1,831	50,395	72,668	1,138	4,958	...	...	848	6,944
Sukkur ...	4,797	9,999	...	...	...	...	8,404	37,775	60,975	2,949	1,990	...	...	186	5,125
Upper Sind ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Frontier ...	180	...	...	196	...	...	122	23,329	23,827	...	...	...	...	...	...
Total ...	13,429	37,568	640	1,162	...	...	19,114	1,78,803	2,50,716	10,013	28,582	1,124	3,714	2,972	46,405

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