

Administration

Report of the Incumbered

Estates in Sind,

for the year

1923-24

Government

1925

ADMINISTRATION REPORT
OF THE
INCUMBERED ESTATES IN SIND
1923-24



BY AUTHORITY

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1925

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**Below Administration Report of the Incumbered
Estates in Sind for the year 1923-24.**

No. P-89-R.

REVENUE DEPARTMENT.

OFFICE OF THE COMMISSIONER IN SIND,

Government House, Karachi, 5th December 1924.

Submitted to Government.

2. The number of applications for protection pending disposal at the close of the preceding year was 42, to which 73 new applications were added during the year, as compared with 60 in the previous year. Out of the total of 115 applications, 93, as compared with 49 in the previous year, were disposed of, leaving 22 pending at the close of the year. Of 119 estates under management at the beginning of the year 18, as against 17 in the preceding year, were released-15 under section 27 and 3 under section 19 of the Incumbered Estates Act. Forty-six new estates were taken under-protection, the number of estates at the close of the year being 147.

3. Out of the 165 estates that were under management for the whole or a part of the year, 62 were leased to outsiders and 4 to the estate-owners, 5 were managed departmentally, and 50 were partly leased to outsiders or were managed in other ways. As regards the remaining 44 estates, 15 were relinquished before the crops were ready; in one no cultivation was undertaken; in one case management was prohibited by the District Court; in the case of one estate the produce was appropriated by the estate-owner; and 26 came under management after the crops had been removed.

4. The gross demand on behalf of the estates amounted to Rs. 7,87,000, which sum included Rs. 70,000 on account of the arrears of the past year. Against the former amount, recoveries totalled Rs. 7,10,000, leaving an outstanding balance of Rs. 77,000 as compared with Rs. 76,000 in the preceding year.

The details of the balance are shown below :—

(1) Due from estate-owners	Rs. 2,000
(2) Under consideration for being written off as irrecoverable.	„ 10,000
(3) Due from outside lessees	„ 35,000
(4) Minor sums including amounts since recovered and postponements given, &c.	„ 30,000
	—————
Total ...	Rs. 77,000

The percentages of recovery from outside lessees and estate-owners on account of the current year's dues were 93·4 and 90·5 respectively as compared with 92·8 and 94·02 in the previous year, while the percentage on the total demand from all sources came to 90·2 compared with 88·2 in the previous year.

5. The expenditure amounted to Rs. 7,46,000, an increase of Rs. 1,11,000 over the expenditure of the previous year. The chief increase is in the payment of Government demands, proved debts and miscellaneous expenses including maintenance allowance.

6. The number of claims filed and settled during the year was 361 and 316 respectively as compared with 62 and 85 in the previous year. The balance of unsettled claims at the close of the year was 48 as against 3 in the previous year.

7. Liquidation schemes for 12 estates, compared with 9 in the previous year, were sanctioned during the year, leaving 51 yet to be drawn up.

8. The aggregate indebtedness of the estates under management was Rs. 8,65,657. To this were added Rs. 5,41,601 on account of fresh awards on new claims. Out of the total indebtedness amounting to Rs. 14,07,258, Rs. 10,715 were written off owing to the resettlement of an account with a former lessee and estates relinquished under section 19 of Act XX of 1896, and Rs. 1,33,157 were paid, as compared with Rs. 1,06,358 (including rebate secured) in the previous year, leaving a balance of Rs. 12,63,386 at the end of the year.

9. The land revenue arrears as shown in the District Officers' revenue administration reports amount to Rs. 32,731 whereas the reports of the Manager and Court of Wards in Sind show

Rs. 34,056. The relatively small difference of Rs. 1,325 does not call for explanation.

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:—

	1923-24.				Percentage of collections in 1922-23.
	Demand.	Recoveries	Arrears.	Percentage recovered of demand.	
<i>Arrears accrued.</i>	Rs.	Rs.	Rs.		
1. Before management—					
(a) Land Revenue ...	31,182	9,144	22,038	29.3	42.1
(b) Takavi ...	73,047	13,719	59,328	18.8	24.4
2.—In the previous years after management—					
Land Revenue ...	11,840	8,057	3,783	68.04	62.9
3—During the year under report—					
Land Revenue ...	1,50,831	1,46,237	4,594	96.9	97.7
Total Land Revenue ...	1,93,853	1,63,438	30,415	84.3	87.2
Total Takavi ...	73,047	13,719	59,328	18.8	24.4

10. The incidence of the cost of management to income was 8.26 as compared with 8.56 in the previous year.

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

J. L. RIEU,
Commissioner in Sind.

To

THE SECRETARY TO GOVERNMENT,
REVENUE DEPARTMENT,
BOMBAY.

No A-188 OF 1924.

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, 1st October 1924.

SUBJECT.—*Administration Report for the year 1923-24.*

SIR,

I have the honour to submit the annual report on the administration of the Incumbered Estates Department for the year ending 31st July 1924.

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

The office of the Assistant Manager remained vacant from 1st August 1923 to 15th August 1923 and again from 30th March 1924 to 6th April 1924. During the remaining period it was held by the following officers :—

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

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

Mr. Nanikram Jethmal from 7th April 1924 to 31st July 1924.

Mr. Ali Baksh Gul Mahomed continued as Deputy Manager incharge of Upper Sind Division throughout the year. The office of Deputy Manager, Lower Sind Division, was held by Mr. Abdul Majid Khan from 1st August 1923 to 4th May 1924 and thereafter upto the end of the year by Mr. Motiram Jamiatrai.

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

At the beginning of the year ...	...	...	119
Relinquished under section 27...	...	15	
Relinquished under section 19...	...	3	
		<u> </u>	18
			<u> </u>
			101
Taken up during the year ...	...	...	45
			<u> </u>
Under management at the close of the year...	...	...	146

The total number of estates admitted to protection since the application of Act XX of 1896 was 1,123 out of which 977 have been relinquished. One more estate was also admitted to protection but no notice under section 12 of the Act has been issued in respect of that as the cancellation of the order of management is under consideration. The figures of applications for protection were—

Pending on 1st August 1923 ...	...	42	
Received during the year ...	...	73	
		<u> </u>	115
Admitted (final orders in respect of one of them are in abeyance) ...	...	46	
Rejected ...	...	47	
		<u> </u>	93
			<u> </u>
Balance ...	...	...	22

Out of these 10 have since been disposed of, 6 more have been reported upon (2 during the year and 4 after), 6 only remain to be disposed of. All of them were received during the last 3 months of the year under report, and necessary details regarding them called for from the Mukhtiarkars have not yet been received. Out of 47 rejected, 24 were rejected because the applicants were not found to be zamindars under the Act and 9 because they withdrew having settled privately with their creditors and the remaining 14 for other reasons.

Leases, &c. 4. Out of 165 estates that remained under management for the whole or part of the year—

- 62 were leased entirely to outsiders.
- 4 were leased entirely to estate owners.
- 5 were managed wholly by the department.

- 1 produce taken away by the estate owners.
 - 26 came under management after the crops were removed.
 - 1 no cultivation during the year.
 - 15 relinquished before the crops were ready.
 - 50 partly leased to outsiders and partly managed in other ways
 - 1 management prohibited by District Court except over a
— small area which is under lease.
- 165

That the tendency to arrange outside leases continues to be the guiding principle of the Department is clear from the fact that the number of estates leased entirely and partly to outsiders during the year is 112 as against 108 during the preceding year. Departmental management of 5 estates was inevitable as leases could not be arranged of these, 3 were worked on cash rent system. Only one of the estates remained uncultivated as against 3 in the preceding year. This was due to chronic deficiency of water-supply. Sale of the land of this estate has now been arranged and it will soon be discharged. The Manager presided at auctions of leases at 11 centres in Upper Sind and 11 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. 7,10,090 as against Rs. 5,63,242 in the preceding year, showing the net increase of Rs. 1,46,848. Comparing Appendix I with that submitted last year it is noticed that the items of income showing increase give the total increase of Rs. 1,68,558, and those showing decrease give the total decrease of Rs. 21,710.

The increase is mainly due to the fact that a good number of estates was taken under management during the year. The bulk of increase occurred under the following heads:—

(1) Compensation for land acquired by Government	Rs.	1,115
(2) Miscellaneous, notice fee, percentage, &c. ..	„	16,863
(3) Consideration of leases, given to estate owners adjusted to maintenance	„	6,702
(4) Produce taken by estate owners or default made by them adjusted to maintenance... ..	„	2,057
(5) Produce of leases	„	1,02,787
(6) Assessment on leased lands	„	20,029
(7) Amani produce	„	18,121

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. 1,68,558. On the other hand the decrease of Rs. 21,710 is explained as under:—

(1) Compensation for land awarded by Civil Court decree	Rs. 250
(2) Payment by estate owners for discharge of their estates	1,848
(3) Pattadari	9,227
(4) Lapo	1,593
(5) Produce of lands, given in maintenance, adjusted to maintenance	4,848
(6) Assessment on lands, given in maintenance	2,106
(7) Produce enjoyed by lessees on leases given before management adjusted to miscellaneous expenses	1,838
Total ...	Rs. 21,710

The decrease under heads (3) and (4) is due to the estates, yielding pattadari and lapo, having been discharged. The decreases under other heads need no explanation.

The arrears due to the department at the beginning of the year were Rs. 75,544. Of these Rs. 5,957 were due to the estates relinquished during the year, leaving the net amount of Rs. 69,587 as under:—

	Rs.	Rs.
From outside lessees Rs. 40,711... }	50,807	
From other outsiders ,, 10,096... }		
From estate owners as lessees ...	11,384	
Due on account of miscellaneous demands	7,396	
	<hr/>	69,587
Add demands of the year—		
From outside lessees Rs. 5,30,865.. }	5,67,126	
From other outsiders ,, 36,261... }		
From estate owners as lessees ...	34,852	
Due on account of miscellaneous demands	1,15,335	
	<hr/>	7,17,313
Making the total amount for recovery ...		<hr/> 7,86,900

Out of the arrears the amount recovered was Rs. 26,853 from outside lessees, Rs. 6,833 from other outsiders, and Rs. 383 from estate owners; the amount adjusted to maintenance was Rs. 6,880, leaving the balance still unrecovered Rs. 28,638.

Out of the current year's demands, *viz.*, Rs. 7,17,313, Rs. 6,50,168 were recovered and Rs. 18,973 were adjusted to maintenance, leaving the balance of Rs. 48,172 still to be recovered. Out of the recoveries made Rs. 6,27,405 were recovered from outsiders (outside lessees as well as other outsiders) and Rs. 22,763 from estate owners. Total recoveries and adjustments were thus Rs. 7,10,090 out of Rs. 7,86,900 due for recovery:

The total outstanding balance at the end of the year thus amounted to Rs. 76,810, out of which a sum of Rs. 10,088 has since been recovered and the remainder is explained as under:—

	Rs.
Recovery stopped under orders of Commissioner...	4,545
Recovery stopped pending sale arrangement of a portion of estate lands under orders of Commissioner	3,111
Postponement granted by Manager to outsiders for good reasons	7,128
Amounts under consideration for writing off as irrecoverable	10,149
Due on account of assessment for 1923-24 not reported by Mukhtiarkars until after the close of the year	1,051
Due from estate owners	2,010
Due from estate owners, which have to be recouped from their cash maintenance allowance ...	3,953
Due from outsiders, under process of recovery ...	<u>34,775</u>
Total ...	66,722

The amount due from estate owners is very small being Rs. 2,010 as against Rs. 5,235 of the preceding year. As it is usually difficult to recover such arrears, most of the amount will have in the end to be adjusted to estate owners' maintenance.

The percentage of recovery and adjustments out of current year's demands to such demands due from outside lessees was 93·4 as against 92·8 of the last year; that of recovery and adjustment to similar demands due from estate owners was 90·5 as against 94·02 of the last year; and that of recoveries and adjustments to total demands from all sources was 90·2 as against 88·2 of the last year.

On the whole there is an increase of 2 per cent. in the amount of recoveries which will appear satisfactory. Every possible endeavour is being made by this department to effect recoveries, but in this respect, it has entirely to depend upon outside agency.

The total expenditure of the department, as will appear from Appendix I, amounts to Rs. 7,45,531 as compared with Rs. 6,34,735 in the previous years. The chief items of increase are Rs. 10,200 in Government demands, Rs. 42,650 in maintenance allowance, Rs. 54,618 in miscellaneous expenses, Rs. 27,671 in proved debts and Rs. 550 in private loans. Those of decrease are Rs. 16,411 under cultivation expenses, Rs. 2,200 under Government loans and Rs. 6,282 under cost of management. Thus the net increase comes to Rs. 1,10,796.

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

(1) Income from leases—			
(1) Lease money	...	...	Rs. 3,91,862
(2) Assessment	..	...	„ 1,37,006
(2) Income from lands given to estate owners for maintenance—			
(1) Adjusted to maintenance	...	„	512
(2) Assessment	...	„	159
(3) Gross produce of lands managed departmentally—			
(1) Net profits	...	„	28,527
(2) Cultivation expenses	...	„	96
(3) Assessment	...	„	10,703

Percentage of net profit realised to Government assessment under the three kinds of management are Rs. 282, 322 and 266 as compared with Rs. 247, 237 and 115 of the last year.

	No.	Amount. Rs.
Claims. 6. Claims pending at the beginning of the year.	3	10,770
New claims filed in respect of the estates under management before the close of the year	353	9,47,068
New claims filed in respect of estate No. 1077, which was thrown out under section 19	8	16,266
	<u>364</u>	<u>9,74,104</u>

	No.	Amount. Rs.
Deduct—		
(a) Decided on which Rs. 5,39,101 were awarded	308	8,28,367
(b) Decided on which Rs. 8,720 were awarded. But they were written off owing to estates having been thrown out under section 19 ...	8	16,266
	<hr/>	<hr/>
	316	8,44,633
	<hr/>	<hr/>
Balance ...	48	1,29,471

Out of 48 claims shown as balance 39 claims did not become ripe for hearing during the year. Four claims pertain to an estate which has since been thrown out under section 19, one claim is in connection with a pre-existing lease and has been postponed from time to time owing to the persistent absence of the estate owner. The final hearing has however been fixed for the 15th October 1924. The remaining 4 claims have been postponed *sine die* as these are alleged by the estate owner to be connected with some sale transaction in respect of which filing of a suit on behalf of the estate is under contemplation. Thus every endeavour has been made to dispose of the claims during the year. The number of claims heard during the year is a record one during the last 20 years with the exception of 1916-17. But the amount involved in the claims during the year under report, *viz.*, Rs. 8,44,633 is unparalleled in the entire history of the department. Seven appeals were preferred during the year under report of which 6 were rejected and in one the decision of my predecessor was modified.

7. Out of 146 estates now under management liquidation schemes for 83 were sanctioned in the previous years and schemes for 12 were sanctioned during the year under report leaving a balance of 51 as compared with 21 shown in the last year's report. For 4 estates sanction has been applied for. The balance of 47 is explained as under:—

Pending settlement of income on arrangement of lease	1
Pending decision of civil suit after which income can be settled	1
Estates taken up within the year from which liquidation schemes were not due	45

Three revised liquidation schemes were sanctioned during the year. For one estate sanction has been applied for.

	Rs.	Rs.
8. The aggregate indebtedness of the estates under management upto the opening of the year was ...	-	8,65,657
Add—		
(a) Further awards on claims in respect of estates under management at the close of the year...	5,39,101	
(b) Award modified by the Commissioner in Sind in an appeal lodged by the appellant ...	2,500	
	<hr/>	
	5,41,601	
Deduct—		
Amount written off owing to resettlement of an account with the former lessee in the claim filed against estate No. 1072 ...	264	
	<hr/>	
		5,41,337
Total ...		<hr/> 14,06,994
Deduct—		
Amount written off owing to estates relinquished under section 19 ...	10,451	
Paid during the year ...	1,33,157	
Rebate secured ...	...
	<hr/>	
		1,43,608
Indebtedness at the end of the year ...		<hr/> 12,63,386

No efforts were spared to reduce indebtedness. The amount paid exceeds that paid in the previous year by Rs. 27,471. The balance of indebtedness, however, exceeds that shown in the previous year by a little less than 4 lakhs. This is due to the heavy liability of over 5 lakhs added within the year, on account of a large number of estates having been admitted to protection, and can be paid off only gradually.

9. Details of takavi loans are shown in Appendices II and IV.

Takavi. The balance of Rs. 450 outstanding at the end of last year with the amount due for recovery during the year has been paid up and clean sheet presented at the end of the year.

Private loans. 10. The balance due by the estates at the beginning for the year was Rs. 20,925.

Add—

(a) Amount borrowed during the year	...	Rs.	...
(b) Interest accrued during the year	...	"	1,108
		"	<u>22,033</u>
Deduct paid with interest	...	"	4,908
Balance still due	...	Rs.	<u>17,125</u>

The above balance bears interest as under :—

Rs 2,900 at 4 per cent.

" 625 at 5 per cent.

" 13,600 at 6 per cent.

Total ... Rs. 17,125

The percentage of repayments to outstandings was 28.65 as against 21.39 in the previous year. The result would however have been still better were it not for the fact that the amount of Rs. 3,600 which was borrowed for payment of 2nd and 3rd class debts, could not be repaid, except in due course of liquidation.

11. The number of suits pending at the beginning of the year under report was 13. One fresh suit was filed during the year, and in one more, which had been filed against an estate owner before coming under management, the Manager was joined as co-defendant. The total number of suits was therefore 15 as shown in Appendix V. In one of the two fresh suits the Manager was the defendant and in one he was plaintiff.

Out of the 15 suits, one was withdrawn by the plaintiff, and one concerned an estate which was discharged within the year under report. The balance at the end of the year was thus 13.

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

I.—Arrears before management—

(1) Government Revenue—

Balance outstanding as shown last year.	Rs	14,362	
Deduct—Corrections since notified ... ..	..	983	
		<u> </u>	13,379

(2) Takavi—

Balance of last year	... Rs.	51,060	
Add—Corrections since notified	... ..	1,275	
		<u> </u>	52,335

Total balance payable 65,714

Paid to Government revenue	... Rs.	7,843	
Takavi	... ..	12,949	
		<u> </u>	20,792
			<u> </u>
			44,922

Fresh demands on account of new estates—

Government revenue	... Rs.	17,803	
Takavi	... ..	20,712	
		<u> </u>	38,515
Paid	... ..	2,071	
		<u> </u>	36,444

Total Rs. 81,366

Government revenue	... Rs.	22,038	
Takavi	... ..	59,328	
		<u> </u>	81,366

Percentage of payment is 2'9 as compared with 29'2 reported last year.

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

Opening balance	...	...	Rs. 7,351
Add—Corrections since notified	...	..	4,489
			<u>Rs 11,840</u>
Paid during the year			.. 8,057
			<u>Balance ... Rs. 3,783</u>

Percentage of payment is 68'04 as compared with 62'9 reported last year.

III.—Current demand of Government revenue

for the year was	...	...	Rs. 1,50,831
Paid	...	...	.. 1,46,237
			<u>Balance ... Rs. 4,594</u>

Percentage of payment is 96'9 as compared with 97'7 of the previous year.

IV.—Jamrao expenses—

Opening balance	...	...	Rs. 2,765
Add—Corrections since notified	...	..	377
			<u>Rs. 3,142</u>
Paid	...	...	.. 1,158
			<u>Balance ... Rs. 1,624</u>

Percentage of payment under this head is 48'3 as against 55'3 of the last year.

These figures are on the whole satisfactory. The only unsatisfactory result is noticeable under the head "Arrears before management." But this is due to the fact that as much as Rs. 38,515 were added on account of new estates taken under protection during the year.

The balance of Rs. 4,594 unpaid out of the current demand is explained as under :—

Postponement allowed by revenue authorities ...	Rs.	59
Since paid	"	358
Due by amani estates	"	436
Due from estate owners	"	1,025
Due from outsiders	"	2,719
		<hr/>
Total ...	Rs.	4,594

Unauthorized arrears under this head thus amount to Rs. 4,180 only.

The amount of arrears of Government revenue under all heads is Rs. 30,415 as against Rs. 21,713 in the previous year. This increase is due to Rs. 17,803 having been demanded on account of new estates, against Rs. 8,374 demanded in the previous year. Out of the amount of Rs. 30,415, Rs. 24,998 are under postponement leaving Rs. 5,417 as unauthorized arrears. Out of these Rs. 4,180 fall under current demand for which postponement could not be asked for owing to want of timely intimations from the Mukhtiarkars.

Under Jamrao expenses arrears amount to Rs. 1,624 as against Rs. 2,765 of the previous year.

The figures of arrears received from Mukhtiarkars have been compiled and these show Rs. 1,27,981 as against Rs. 91,367 appearing in the books of this department the net difference of Rs. 36,614 is explained as under :—

	Rs.	Rs.
Land revenue	+	25,633
Takavi	+	17,671
Non-jamabandi items	+	3,866
		<hr/>
		+47,170
Land revenue	-	2,130
Takavi	-	8,389
Non-jamabandi items	-	37
		<hr/>
		-10,556
		<hr/>
Net difference ...		36,614

The net difference of Rs. 36,614 may be explained as including Rs 4,173 paid by the Manager at the close of the year but not brought into accounts by the Mukhtiarkars, Rs. 10,788 on account of new estates not notified before, Rs. 16,806 on account of old estates not demanded before and Rs. 4,847 demanded on account of Takavi and interest not notified before.

13. The cost of management charged during the year 1922-23 was Rs. 49,283 as against Rs. 55,565 charged in previous year. The total cost of the joint Departments, the Incumbered Estates and the Court of Wards was Rs. 92,263 as against Rs. 87,280 in the previous year. The excess of about Rs. 5,000 is chiefly due to about Rs. 900 more paid on account of the Manager's salary, about Rs. 1,700 more paid on account of Assistant Manager's salary and about Rs. 2,300 more on account of the Deputy Managers' salaries, the last paid on account of the revised scheme of Mukhtiarkars coming into operation during the year. Even then the incidence of cost of management to income was 8'26 as against 8'56 in the previous year. The fall in the incidence is due to the increase in income. It is hoped that during the next year there will be still a further fall.

14. A list of the Manager's camps is appended. The Manager inspected 28 estates in 43 dehs during the year and remained out of Headquarters for 175 days.

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

16. The year was a healthy one. The establishment worked satisfactorily on the whole and bore the burden of increased work cheerfully. Service in the Department does not attract the right type of recruits with the result that vacant clerical appointments remained unfilled for months. This matter however is engaging my attention and will be dealt with separately.

17. The office remained in the same rented building with the same accomodation as in the previous year. The office of the Deputy Manager, Lower Sind, is also accomodated 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 estate owners, continued to receive attention. The following summary indicates the general result :—

(1) Under school going age	...	...	34
(2) Over school going age	...	...	24
(3) Doing cultivation, looking after cattle and household affairs...	...	...	90
(4) In Government service	...	...	6
(5) Not attending school—			
(1) No school being available in their vicinity	...	...	2
(2) Without sufficient reasons	...	...	2
(6) Studying in schools	...	...	63
(7) Studying in Mulla schools or under private tuition	...	...	14
			235

19. The results of administration in the year under report have been good. Though the season of 1923-24 was normal there has been progress all round. The prospects of the current year 1924-25 are promising except in tracts which have been affected by floods. The late rise of the Indus caused anxiety in the beginning of the season but timely rains and the steadiness of the river later on upto the end of the season have been helpful.

I have the honour to be,
Sir,
Your most obedient servant,

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

List of camps of the Manager, Incumbered Estates in Sind, for the year ending 31st July 1924.

Month.	Date.	Camp.
August 1923 ...	1st to 13th ...	Hyderabad.
	14th to 16th ...	Casual leave.
	17th to 31st ...	Hyderabad.
September 1923 ...	1st to 8th ...	Hyderabad.
	9th ...	Sukkur.
	10th ...	Tajodero (taluka Jacobabad.)
	11th ...	Tajodero to Jacobabad and Jacobabad to Hyderabad.
	12th to 14th ...	Hyderabad.
	15th to 18th ...	Karachi.
	19th to 30th ...	Hyderabad.
October 1923 ...	1st to 6th ...	Hyderabad.
	7th to 8th ...	Shikarpur.
	9th ...	Garhi Yasin.
	10th ...	Jacobabad.
	11th ...	Pano Akil.
	12th to 13th ...	Sukkur.
	14th to 15th ...	Larkana.
	16th ...	Kambar.
	17th ...	Dokri.
	18th to 20th ...	Hyderabad.
	21st ...	Talhar (taluka Tando Bago)
	22nd ...	Hyderabad.
	23rd to 24th ...	Sukkur.
25th to 28th ...	Karachi.	
29th to 31st ...	Hyderabad.	
November 1923 ...	1st ...	Hyderabad.
	2nd to 4th ...	Mirpurkhas.
	5th to 6th ...	Sanghar.
	7th ...	Jhol (taluka Sinjhoru).
	8th to 10th ...	Hyderabad.
	11th ...	Berani (taluka Shahdadpur)
	12th ...	Tando Adam.
	13th ...	Tando Adam to Hyderabad.
14th to 17th ...	Hyderabad.	

Month.	Date.	Camp.
November 1923 ...	18th to 19th ...	Laki (mahal Manjhand).
	20th to 21st ...	Sehwan.
	22nd to 25th ...	Leave.
	26th to 27th ...	Dadu.
	28th to 29th ...	Sita road (taluka Kakar).
	30th ...	Sita road to Hyderabad.
December 1923 ...	1st to 2nd ...	Hyderabad.
	3rd to 12th ...	Casual leave.
	13th to 14th ...	Hyderabad.
	15th ...	Hyderabad to Karachi.
	16th to 21st ...	Karachi.
	22nd ...	Hyderabad.
	23rd to 31st ...	Christmas holidays.
January 1924 ...	1st to 2nd ...	Christmas holidays.
	3rd ...	Hyderabad.
	4th to 5th ...	Shadi Pali (taluka Samaro).
	6th ...	Hyderabad.
	7th to 16th ...	Tando Mahomed Khan.
	17th ...	Hyderabad.
	18th to 21st ...	Shahdadpur.
	22nd to 23rd ...	Nawabshah.
	24th to 25th ...	Pad Idan (taluka Nau-shahro).
	26th ...	Hyderabad.
	27th ...	Hyderabad to Larkana.
28th to 31st ...	Larkana.	
February 1924 ...	1st to 3rd ...	Larkana.
	4th to 9th ...	Casual leave.
	10th to 12th ...	Shikarpur.
	13th ...	Shikarpur to Jacobabad and back.
	14th to 17th ...	Shikarpur.
	18th to 27th ...	Sukkur.
	28th to 29th ...	Pano Akil.
March 1924 ...	1st ...	Pano Akil.
	2nd ...	Rohri.
	3rd to 4th ...	Pir-jo-Goth (taluka Rohri.)
	5th ...	Rohri.

Month.	Ddte.	- Camp.
March 1924	6th to 14th	Jacobabad.
	15th	Tajodero (taluka Jacobabad.)
	16th to 17th	Larkana.
	18th	Larkana to Naudero and back.
	19th to 25th	Larkana (22nd public holiday).
	26th	Larkana to Khairpur Jusso and back.
	27th 28th to 31st	Shikarpur. Hyderabad.
April 1924	1st to 6th	Hyderabad.
	7th to 18th	Karachi.
	19th	Hyderabad.
	20th	Hyderabad to Shikarpur.
	21st to 27th	Shikarpur.
	28th to 30th	Sukkur.
May 1924	1st to 3rd	Sukkur.
	4th	Sukkur to Hyderabad.
	5th to 10th	Hyderabad.
	11th	Hyderabad to Sukkur.
	12th to 24th	Sukkur.
	25th	Sukkur to Jacobabad and Jacobabad to Hyderabad.
	26th to 31st	Hyderabad.
June 1924	1st to 2nd	Hyderabad.
	3rd	Hyderabad to Karachi.
	4th to 9th	Karachi.
	10th	Karachi to Hyderabad.
	11th to 30th	Hyderabad.
July 1924	1st	Hyderabad.
	2nd	Hyderabad to Karachi and back.
	3rd to 11th	Hyderabad
	12th to 14th	Idd holidays.
	15th to 19th 20th to 31st	Leave in lieu of holidays. Hyderabad.

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

APPENDIX I.

	Rs	Rs.
Balance at the close of the last year ... ..	...	53,035
Produce during the year (1)	7,10,090	
Takavi advanced by Government under Agriculturists' and Land Improvement Loans Acts	1,000	
Private loans raised ... ..	.....
Refund of cultivation expenses	30,510	
Refund of management expenses previously paid from the Manager's account	45,000	
	<hr/>	7,86,600
Total Receipts including last year's balances		8,39,635

Expenditure on account of Government demands.

	Rs.	
Arrears before management	22,863	
Arrears accrued during management	8,057	
Current year	1,46,237	
Jamrao expenses	1,518	
	<hr/>	1,78,675
Maintenance to estate owners	1,50,442	
Cultivation expenses	13,398	
Miscellaneous expenses as per details on the reverse (2)	1,70,326	
Repayment of takavi advanced by Government under the Agriculturists and Land Improvement Loans Acts	1,450	
Repayment of private loans	3,800	
Proved debts discharged	1,33,157	
Cost of management for 1922-23	49,283	
Do. do. 1923-24	45,000	
	<hr/>	
Total expenditure		7,45,531
Balance on 31st July 1924 ... ..	...	94,104

(1) Is made up as under:—

Sales of land	8,233
Compensation for land acquired by Government	1,115
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 ...	9,625	
Patedari ... ..	.....
Old debts ... ..	.....
Yomio	1,200	
Lapo ... ..	.....
Miscellaneous—Interest, notice fee, percentage, sale of trees, etc.	38,945	
Consideration of leases given to the estate owners adjusted to maintenance	15,912	
Produce of land given in maintenance do. ...	512	
Assessment of land given in maintenance ...	159	
Produce taken away by estate owners or default made by them, adjusted to maintenance ...	9,429	
Produce enjoyed by lessees on leases given before management adjusted to miscellaneous expenditure	56,766	
Produce of leases	3,91,862	
Assessment on leased estates	1,37,006	
Amani produce—		
Assessment	10,703	
Cultivation expenses	96	
Net profits	28,527	
	39,326	
		7,10,090

(2) Details of miscellaneous expenditure :—

Domestic expenses, repairs to houses, marriage, death, circumcision and other personal expenses.	68,678
Balances given to the estate owners on relinquishment	16,338
Construction of and repairs to sluices ...	960
Suit expenses	1,052
Interest on proved debts	6,256
Interest on private loans	1,108
Interest on Government loans	344
Expenditure in connection with estate owners tuition	539
Registration and stamps	32
Produce enjoyed by former lessees	56,766
Repairs to boundary marks	40
Compensation given to lessees	1,968

APPENDIX I—*concl'd.*

	Rs.	Rs.
(2) Details of miscellaneous expenditure— <i>concl'd.</i>		
Purchase of land and Malkano	1,600	
Garden and other cultivation expenses ...	4,455	
Other petty items and maps	663	
Construction of buildings in Nawabshah ... ..	.....
Jail expenses	95	
Amount paid to an outside sharer under Civil Court decree	82	
Produce to co-sharers	8,850	
	<hr/>	1,70,326

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 ...	450	
Fresh advances during the year ...	1,000	
	<hr/>	1,450
<i>Deduct—</i>		
Repayment during the year ... ..	...	1,450
		<hr/>
Balance still due to Government ... ..	...	<i>Nil.</i>

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.			Liabilities.							
	Upto 1922-23.	In 1923-24.	Total.	As estimated by the estate-owners under section 6.	Total of claims registered under sections 12 and 14.						
					Upto end of 1922-23.		In 1923-24.		Total.		
					No.	Amount.	No.	Amount.	No.	Amount.	
Karachi ...	79	...	79	42,558	67	74,924	...	...	67	74,924
Hyderabad ...	197	...	197	4,68,697	251	7,12,705	1	11,000	252	7,23,705	
Nawabshah ...	59	...	59	1,09,033	147	1,60,065	...	...	147	1,60,068
Thar Parkar ...	69	...	67	2,27,055	66	2,76,742	...	...	66	2,76,742
Larkana ...	243	...	243	14,19,801	375	5,65,975	66	2,75,462	441	8,41,437	
Sukkur ...	188	...	188	1,83,368	220	2,35,716	...	...	220	2,35,716
Upper Sind Frontier ...	92	...	92	1,02,653	45	1,78,017	...	...	45	1,78,017
Total ...	927	...	927	25,53,163	1171	22,04,147	67	2,86,462	1238	24,90,609	

District.	Liabilities—concl'd.			Debts discharged.					
	Total awarded by the Manager.			Upto end of 1922-23.		In 1923-24.		Total.	
	Upto end of 1922-23.	In 1923-24.	Total.	Amount awarded.	Amount for which settled.	Amount awarded.	Amount for which settled.	Amount awarded.	Amount for which settled.
Karachi ...	39,269	...	39,269	22,932	21,947	2,653	2,653	25,585	24,600
Hyderabad ...	3,92,220	13,236	4,05,456	78,007	77,722	68,372	68,372	1,46,379	1,46,094
Nawabshah ...	83,174	...	83,174	26,897	26,724	6,518	6,518	33,415	33,242
Thar Parkar ...	1,89,144	...	1,89,144	51,356	49,603	13,106	13,106	64,462	62,709
Larkana ...	3,44,622	2,13,452	5,58,074	1,56,902	1,56,080	21,074	21,074	1,77,976	1,77,154
Sukkur ...	1,34,919	...	1,34,919	49,851	49,851	15,267	15,267	65,118	65,118
Upper Sind Frontier ...	85,098	...	85,098	49,159	45,835	6,167	6,167	55,326	52,002
Total ...	12,68,446	2,26,688	14,95,134	4,35,104	4,27,762	1,33,157	1,33,157	5,68,261	5,60,919

District.	Amount that remained due to creditors on 31st July 1923.	Amount still remaining due to the creditors on 31st July 1924.	Appeals.							Estates relinquish'd under section 27.			Estates remain'g under management.		
			In 1922-23.				In 1923-24.			upto 1922-23.	In 1923-24.		Upto end of 1922-23.	At the end of 1923-24.	
			Modified.	Remanded.	Rejected.	Total.	Modified.	Remanded.	Rejected.		Total.	In 1923-24.			Total.
Karachi ...	16,337	15,694	...	...	...	...	...	71	1	72	8	7
Hyderabad ...	3,14,213	2,59,077	1	...	1	1	1	2	180	2	182	17	15		
Nawabshah ...	56,277	49,739	...	...	...	...	...	45	4	49	14	10
Thar Parkar ...	1,37,788	1,24,682	...	...	...	...	...	57	2	59	12	10
Larkana ...	1,87,720	3,80,098	...	...	...	...	...	213	4	217	30	26
Sukkur ...	85,068	69,891	...	1	1	...	...	165	1	166	23	22	
Upper Sind Frontier ...	59,939	29,772	...	...	...	...	...	86	1	87	6	5
Total ...	8,33,342	9,26,873	1	1	2	1	2	3	817	15	832	110	95		

APPENDIX III—concl'd.

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

District.	No. of estates which came under management.			As estimated by the estate-owners under section 6.	Liabilities.					
	Up to 1922-23.	In 1923-24.	Total.		Total of claims registered under sections 12 and 14.					
					Up to end of 1922-23.		In 1923-24.		Total	
					No.	Amount.	No.	Amount.	No.	Amount.
Karachi	7	4	11	138,845	1	554	19	27,018	20	77,572
Hyderabad	43	4	46	110,375	1	1,287	10	94,491	11	95,778
Nawabshah	15	3	18	37,395	6	8,116	7	18,794	13	26,910
Thar Parkar	10	4	14	37,948	3	11,324	6	14,362	9	25,686
Larkana	27	17	44	174,884	...	...	105	1,43,897	105	1,43,897
Sukkur	34	11	45	568,581	3	13,633	1.8	2,36,467	120	2,5,100
Upper Sind Frontier.	16	2	18	76,225	...	...	21	75,577	21	75,577
Total	151	45	196	11,44,253	13	34,914	286	6,60,606	299	6,95,520
AND TOTAL	1,078	45	1,123	36,97,418	1,184	22,39,061	353	9,47,068	1,537	31,86,129

District.	Liabilities—cont'd.			Claims remaining undisposed of				Total.	
	Total awarded by the Manager.			At the end of 1922-23.		In 1923-24.		Amount awarded.	Amount for which settled
	Up to end of 1922-23.	In 1923-24.	Total.	No.	Amount.	No.	Amount.		
Karachi	...	18,365	18,365	...	...	8	21,016	...	...
Hyderabad	...	47,201	47,201	...	...	1	1,700	...	...
Nawabshah	3,122	3,172	6,294	...	...	5	12,622	...	...
Thar Parkar	8,497	5,180	13,677	...	...	2	680	...	...
Larkana	...	71,484	71,484	...	...	12	20,333	...	...
Sukkur	10,245	1,43,013	1,53,258	...	...	10	29,056	...	...
Upper Sind Frontier.	...	26,234	26,234	...	...	10	44,064	...	...
Total	21,864	3,14,649	3,36,513	...	...	48	1,29,471	...	...
GRAND TOTAL	12,90,310	5,41,337	18,31,647	...	...	...	...	...	...

District	Amount that remained due to creditors on 31st July 1923.	Amount still remaining due to the creditors on 31st July 1924.	Appeals.								Estates relinquished under section 19.	Estates remaining under management.			
			In 1922-23.				In 1923-24.								
			Modified.	Remanded.	Rejected.	Total.	Modified.	Remanded.	Rejected.	Total.					
			Upto end of 1922-23.	In 1923-24.	Total.	Upto end of 1922-23.	In 1923-24.	Total.							
Karachi			
Hyderabad			
Nawabshah			
Thar Parkar			
Larkana	1	1	...	...	...	...	...	...	...	...
Sukkur			
Upper Sind Frontier.			
Total	1	1	4	4	142	3	145	9	51	
GRAND TOTAL	1	...	2	3	1	...	6	7	959	18	977	119	146

NOTE.—The difference from the figures of 1922-23 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 1923 distinguishing the results arrived at up to 31st July 1923 from those of the current year 1923-24 ending 31st July 1924.

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 1923.
	Upto 31st July 1923.	In 1923-24.	Total.	By order under section 19.		By order under section 27.		
				Upto 31st July 1923.	In 1923-24.	Upto 31st July 1923.	In 1923-24.	
1	2	3	4	5	6	7	8	9
Karachi ..	86	4	90	6	...	71	1	.9
Hyderabad	239	4	243	40	1	180	2	19
Nawabshah	74	3	77	13	...	45	4	16
Thar Parkar	79	4	83	8	1	57	2	14
Larkana ...	270	17	287	27	...	213	4	30
Sukkur ...	222	11	233	32	1	165	1	25
Upper Sind Frontier...	108	2	110	16	...	86	1	6
Total	1,078	45	1,123	142	3	817	15	119

District.	No. of estates which remained under management on 31st July 1924.	Total amount awarded to creditors.		Amount paid.		Amount settled.	
		Upto 31st July 1923.	In 1923-24.	Upto 31st July 1923.	In 1923-24.	Upto 31st July 1923.	In 1923-24.
Karachi ...	12	39,269	18,365	21,947	2,653	22,032	2,653
Hyderabad	20	392,220	60,437	77,722	68,372	78,007	68,372
Nawabshah	15	86,296	3,172	26,724	6,518	26,897	6,518
Thar Parkar	15	197,641	5,180	49,603	13,106	51,356	13,106
Larkana ...	43	344,622	284,936	156,080	21,074	156,902	21,074
Sukkur ...	34	145,164	143,013	49,851	15,267	49,851	15,267
Upper Sind Frontier...	7	85,098	26,234	45,835	6,167	49,159	6,167
Total	146	12,90,310	541,337	427,762	133,157	435,104	133,157

APPENDIX IV—concl'd.

District.	Amount which remained due to creditors on 31st July 1923.	Amount remaining to be paid to creditors on 31st July 1924.	Account of Government advances under the agriculturists loans Act, and the land improvement loans Act.					
			Amount outstanding on 31st July 1923.	Advances in 1923-24.	Interest accruing on 31st July 1924.	Total advances with interest.	Amount repaid in 1923-24.	Amount written off owing to estates relinquished.
I	17	18	19	20	21	22	23	24
Karachi ...	16,337	32,049	...	...	...	...	...	...
Hyderabad ...	314,213	306,278	...	...	...	...	...	...
Nawabshah ...	59,399	56,053	...	...	145	145	145	...
Thar Parkar ...	146,285	138,359	450	...	143	593	593	...
Larkana ...	187,720	451,582	...	1,000	56	1,056	1,056	...
Sukkur ...	95,313	223,059	...	...	...	...	...	...
Upper Sind Frontier...	35,939	56,006	...	...	...	...	...	...
Total ...	855,206*	12,63,386	450	1,000	344	1,794	1,794	...

District.	Account of private loans.							Remarks.
	Balance on 31st July 1924.	Amount outstanding on 31st July 1923.	Advance in 1923-24.	Interest accruing on 31st July 1924.	Total advances with interest.	Amount repaid in 1923-24.	Balance outstanding on 31st July 1924.	
I	25	26	27	28	29	30	31	32
Karachi	825	..	44	869	244	625	
Hyderabad	
Nawabshah	1,600	...	54	1,654	1,654	...	
Thar Parkar	2,000	...	80	2,080	80	2,000	
Larkana	4,500	...	242	4,742	942	3,800	
Sukkur	1,400	...	46	1,446	546	900	
Upper Sind Frontier...	...	10,600	...	642	11,242	1,442	9,800	
Total	20,925	...	1,108	22,033	4,908	17,125	

* Amount remaining due to the creditors on 31st July 1923 as shown in the last year's report was Rs. 8,65,657 of which Rs. 10,451 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 1924.

Serial No.	Name of Plaintiff.	Name of defendant.	Subject.	Remarks.
1	Mirza Ali Madad Beg.	Manager	Suit for accounts Declaration and injunction.	Withdrawn by the plaintiff.
2	Mohanlal and Khasturi Chand.	Manager and estate owner Nahi Baksh, Bhambro estate No. 991.	Suit for possession of lands and mesne profits.	Pending in Distt. Court, Hyderabad.
3	Seth Jethomal and others.	Faiz Mahomed and others Estate No. 1031, Manager as pro forma party.	Partition and mesne profits.	Pending in Distt. Court, Larkana.
4	Manager representing the estate of Mahomed Saleh No. 906.	Ghulam Mustafa and others.	Do. ...	Pending in Distt. Court, Sukkur.
5	Do. ...	Khuda Baksh and others.	Do. ...	Do.
6	Do. ...	Ali Mahomed and others.	Do. ...	Do.
7	Do. ...	Ghulam Mustafa and others.	Do. ...	Do.
8	Do. ...	Khuda Baksh and others.	Partition and possession of lands.	Do.
9	Kherajmal and others.	Mir Mahomed and others Estate No. 335 and Manager.	Suit for damages	Pending in the Distt. Court, Larkana.
10	Nawab Ghulam Rasul Khan.	Nawab Ghulam Hyder Khan, Estate No. 1033, and Manager.	Suit for partition and accounts.	Estate discharged in 1923-24.
11	Mir Mahomed Baksh Khan, Estate No. 1058, and Manager.	Hemandas ...	Suit for recovery of profits.	Pending in Distt. Court, Hyderabad.

APPENDIX V—*concl.*

List of suits instituted by or against the Manager Incumbered Estates in Sind for the year ending 31st July 1924.

Serial No.	Name of plaintiff.	Name of defendant.	Subject.	Remarks.
12	MirAbdullah Khan, Estate No. 1048 and Manager.	Sherali Shah ...	Suit for recovery of debts.	Pending in Distt. Court, Hyderabad.
13	Seth Santdas ...	Mir Abdullah Khan, Estate No. 1048 and Manager.	Partition and possession of lands.	Do.
14	Bachal Khan Laghari, Estate No. 1073 and Manager.	Pirimal ...	Redemption of mortgage of arable land.	Do.
15	Phatungal and Khajamal.	Pir Ghulam Hyder Shah, Estate No. 1075 and Manager.	Suits for possession of land.	Pending in the Court of Judicial Commissioner of Sind.

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

APPENDIX VI.

Statement showing the balance on account of Government demands on 31st July 1923, amount claimed, amount paid during the year and the balance outstanding on 31st July 1924.

District.	Government dues payable by estates before they came under management.										Arrears accrued by estates during management.			Total demands (total of columns 6, 10, 12 and 13).
	Balance on 31st July 1923 as now corrected after intimations received from Mukhtarkars and errors since corrected.						Amount demanded by the revenue authorities in 1923-24 on account of new estates.				Balance outstanding on 31st July 1923 as shown in the Administration Report.	Balance outstanding on 31st July 1923 as now corrected.	Amount demanded for 1923-24.	
	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 ...	12,88	3,433	9,596	...	13,019	5,076	2,234	...	7,310	262	263	6,814	27,406	
Hyderabad ...	2,38	1,811	445	...	2,356	530	...	...	530	1,462	3,072	17,062	23,220
Nawabshah ...	15,303	640	12,284	3,142	16,066	...	598	...	598	3,356	3,305	21,538	41,507	
Thar Parkar ...	12,540	1,930	10,647	...	12,577	1,156	1,700	...	2,856	1,789	1,747	17,019	34,199	
Larkana ...	22,483	4,683	17,031	...	21,714	1,673	5,710	...	7,383	74	2,946	34,175	66,218	
Sukkur ...	2,715	882	2,342	...	3,224	9,188	10,470	...	19,658	155	254	28,246	51,382	
Upper Sind ...	...	...	...	...	...	180	...	...	180	253	253	25,677	26,110
Total ...	68,187	13,379	52,335	3,142	68,956	17,803	20,712	..	38,513	7,351	11,840	1,50,831	2,70,042	

APPENDIX VI—*concl'd.*

District.	Payments made during 1923-24.										Balance outstanding on 31st July 1924.				
	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 years.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Takavi, Rs.	Jamrao expenses, Rs.	Rs.	Rs.	
I	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29
Karachi	572	31	..	..	..	..	263	6,798	7,664	7,937	11,789	..	..	16	19,742
Hyderabad	755	231	..	85	..	..	2,812	14,851	18,734	1,501	214	..	260	2,511	4,486
Nawabshah	45	6,932	1,518	..	..	..	1,013	20,501	30,009	595	5,950	1,624	2,292	1,037	11,498
Thar Parkar	906	2,904	..	100	..	..	516	17,019	21,445	2,080	9,443	..	1,231	..	12,754
Larkana	4,683	982	..	144	200	..	2,946	33,655	42,610	1,529	21,559	..	..	520	23,608
Sukkur	882	1,869	..	972	570	..	254	27,858	33,405	8,216	10,373	..	..	388	18,977
Upper Sind	..	..	..	..	..	..	253	25,555	25,808	180	..	..	..	122	302
Total	7,843	12,949	1,518	1,301	770	..	8,057	1,46,237	1,78,675	22,038	59,328	1,624	3,783	4,594	91,367

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