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REPORT

ON THE

ADMINISTRATION OF ESTATES

UNDER THE

COURT OF WARDS

IN THE

PUNJAB

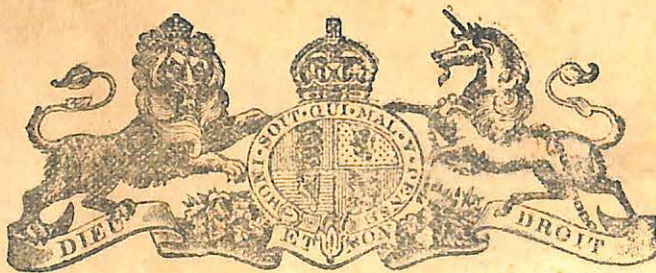
For the year ending 30th September

1902.

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FOR 1902.**

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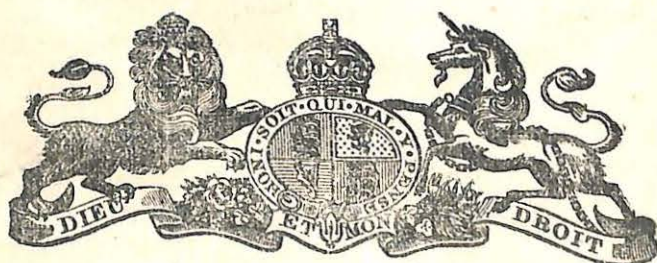
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READ—

The Report on the Administration of Estates under the Court of Wards in the Punjab for the year ending the 30th of September 1902.

REMARKS.—The report, which calls for few remarks, deals with 43 estates as compared with 50 last year, but the latter figure included 5 estates which are now in the North-West Frontier Province.

2. The Lieutenant-Governor regrets to notice that little progress has been made towards improvement of the prospects of the Sher Shah Estate in Mooltan, which were last year described as hopeful, and he trusts that its management, which does not seem to have received proper attention from the Deputy Commissioner, will be conducted more satisfactorily in future. His Honour also hopes that it will be found possible to extricate the estate of Malik Muhammad Sher Khan, who is the representative of one of the leading Tiwana families of Shahpur, from its financial difficulties. The action taken in connection with the estates referred to in last year's report which were taken over by Collectors under Act VIII of 1890 is approved.

3. The reduction under the heads "Other recoverable arrears" and "Other debts due to the estates" in Statement II attached to the report is satisfactory.

4. The Lieutenant-Governor approves of the action taken by the Financial Commissioner to prevent the accumulation of cash balances by the investment of such balances in land or, where this is not possible, in Government paper.

Investments in land are no doubt beset with many difficulties, and Sir Charles Rivaz appreciates the force of the remarks made by Messrs. Gordon Walker and Maynard on the subject, but His Honour agrees with the Financial Commissioner that these difficulties should not be held sufficient to deter officers from attempting to obtain such investments.

The attention of the Financial Commissioner is invited in this connection to the remarks made in paragraph 305 of the Report of the Indian Famine Commission, 1901, regarding the establishment of village banks by the Court of Wards. It may be found possible to carry out this suggestion in the case of some of the wealthier wards.

5. The condition of the Goler Estate and the attitude of the Raja in regard to his position is regrettable, and, unless a loan can be raised on the passing of the Court of Wards Bill, the Lieutenant-Governor fears that nothing can be done by Government to save the position.

6. Sir Charles Rivaz agrees with the Financial Commissioner that, having regard to the agricultural condition of the past year, the figures of income for the various estates are on the whole gratifying.

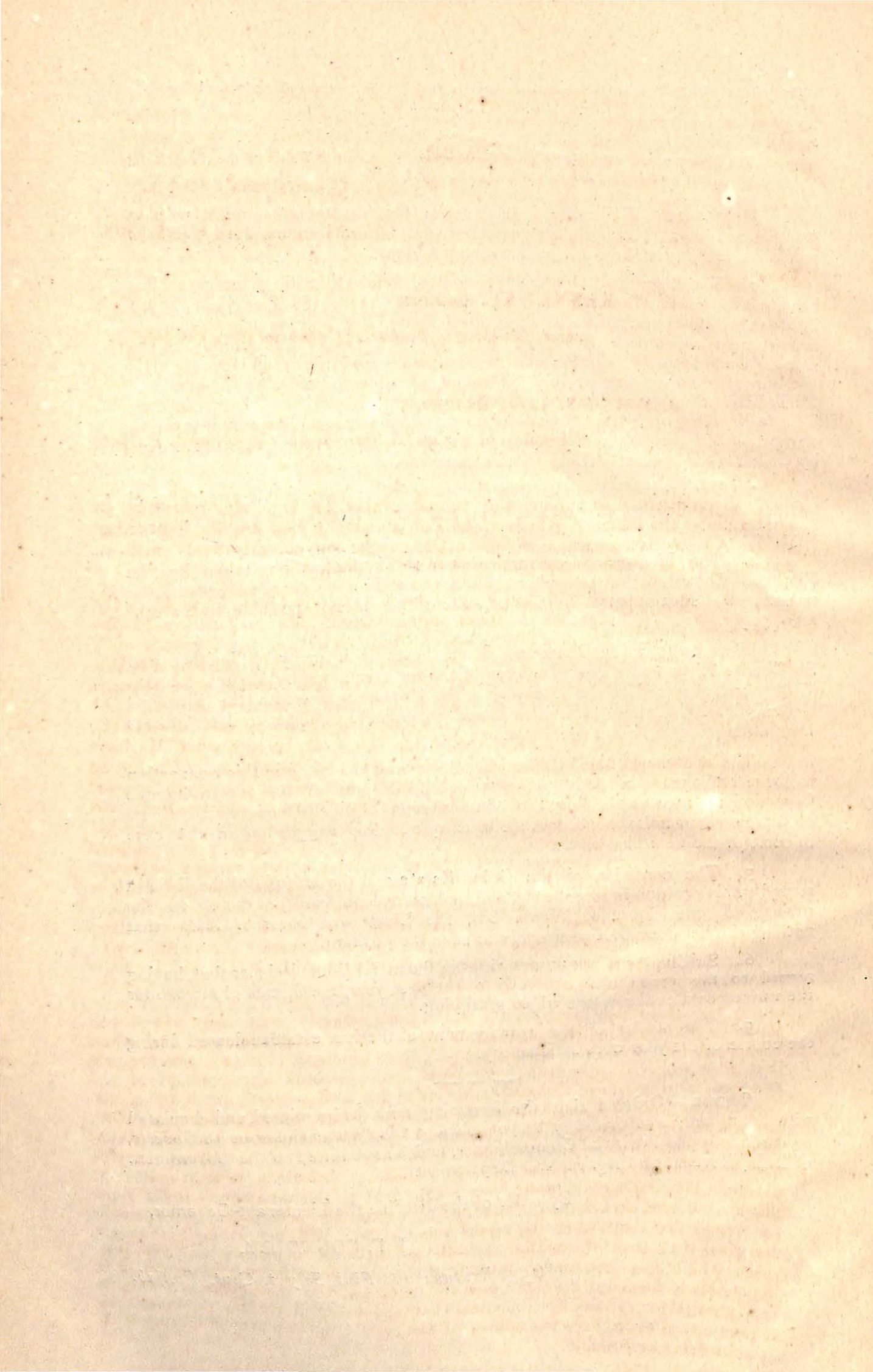
7. The results of the management of the four estates released during the course of the year were satisfactory.

ORDER.—Ordered that the foregoing remarks be printed and circulated with the report; also that they be published in the *Punjab Government Gazette*, forwarded to the Financial Commissioner, and be submitted to the Government of India, Revenue and Agricultural Department.

By order of the Hon'ble the Lieutenant-Governor,

J. F. CONNOLLY,

Offg. Revenue and Finl. Secy to Govt., Punjab.



No. 241.

FINANCIAL COMMISSIONER'S OFFICE.

Dated LAHORE, 30th March 1903.

FROM

F. W. KENNAWAY, ESQUIRE,

Junior Secretary to Financial Commissioner, Punjab,

TO

J. F. CONNOLLY, ESQUIRE,

Revenue and Financial Secretary to Government, Punjab.

SIR,

I am directed to submit the annual report on the administration of estates under the Court of Wards in the Punjab for the year ending September 1902. All the matters which require notice can be conveniently dealt with in discussing the five statements appended to this report.

2. As compared with last year, there is a decrease from 50 to 43 in the number of estates administered. The separation of the frontier districts accounts for 5 out of the decrease of 7 shewn : two new estates were taken under control, Kandhola in the Umballa District (11) and Fatehgarh in Gurdáspur (33), while four estates were released during the year; the latter will be dealt with under Statement No. V. The Kandhola estate was taken over under the following circumstances. From 1880 to 1898 this estate had been under the Court, the ward being Sardar Harbans Singh who attained his majority in the latter year; he died recently leaving an infant son aged about 4 months, and the Deputy Commissioner thereupon resumed control of the estate. When Sardar Harbans Singh came of age and took over the management in 1898, the estate was handed to him free from debt together with a cash balance of over Rs. 2,000 and a sum of Rs. 10,000 in Government paper. The Deputy Commissioner has not yet been able to make a thorough examination of the affairs of the new ward, but it appears that there are debts to the extent of Rs. 13,000, and apparently no balance to meet them: the Deputy Commissioner estimates that it will take about five years to clear off these liabilities. The Fatehgarh case presents no special features: the ward, Diwán Dilbág Rai, is two years of age, and the liabilities of the estate will, it is expected, be cleared off in about three years.

3. Of the two large estates which have recently come under the control of the Court, Shekhupura (32) is dealt with in some detail below. The other, Sher Shah (42), requires some notice. The Financial Commissioner regrets that little progress appears to have been made towards improvement of the prospects of this estate. In the main this is due to the length of the negotiations for the loan of 1½ lakhs from the Mamdot estate, which, as noticed below, has not yet been effected. The estate had been mismanaged by the late Makh-dúm, and matters since his death have been complicated by doubt as to who will be declared the eventual successor to the *jágir* which is attached to the shrine. The Deputy Commissioner states that the exact amount of the debts has not yet been ascertained, although the estate had been under management for nearly two years when the report was written. The report itself is meagre and gives little real information as to the condition of the estate and the progress which has been made: in view of this, the Commissioner notes that it is impossible to form any opinion upon the effect of the management. This is very unsatisfactory, and the Financial Commissioner will ask the Commissioner to take measures to place the affairs of the estate upon a proper footing with as little delay as possible.

4. In paragraph 2, of last year's report, the Financial Commissioner put forward his views as to the general principles which should be observed in judging whether the control of an estate should be assumed. It was further stated that he was scrutinising the circumstances of each of the 8 estates, of which control had been taken by the Collector under Act VIII of 1890, with a view to deciding whether it would not be preferable to administer them through the Court of Wards. Of these one is in what is now the North-West Frontier Province: of the remaining 7, the late Mr. R. Clarke, when officiating as Financial Commissioner, decided that there were special features in three cases and that it was undesirable to interfere so as to bring them under the Court of Wards: in a fourth case he was satisfied that the control of the Collector was about to be relinquished and that no further steps need be taken. Two of the remaining cases were similarly passed by Sir Lewis Tupper as requiring no action, but in the seventh case,—that of an estate situated in Gurgáon,—steps have been taken to terminate the Collector's control under Act VIII of 1890 and to bring the estate under the Court of Wards.

5. Four estates only have assets of over a lakh of rupees: these are
 Statement No. II. Debts Sidhowál (2), Manoli (7), Kartárpur (18) and Mamdot
 and Assets. (26). Arnauli (1) and Shekhupura (32)—shewn last year as
 Raja Harbans Singh's estate—have fallen out. Arnauli then barely reached the total of one lakh and the decrease of some Rs. 12,000 is more than explained by a large payment of over Rs. 24,000 made to the P. W. D. during the year for repairs to the estate buildings. The Shekhupura estate shews a decrease of some Rs. 90,000, representing a drop from Rs. 1,83,000 to Rs. 92,000, but these figures need not be taken as unsatisfactory, as the decrease is mainly due to the estate having been practically freed from debt, with the exception of the greater part of the loan of Rs. 5,64,000 taken from the Alliance Bank, Simla, and referred to in last year's report. To raise this loan immoveable property, valued at about 5 lakhs, was hypothecated, and during the year the estate repaid to the Bank a sum of Rs. 77,000 consisting of Rs. 70,000 principal and Rs. 7,000 interest. The old debts incurred by the late Rájá have all been cleared off except eight items still under consideration which aggregate only Rs. 2,884. Gross income increased by nearly Rs. 80,000 chiefly owing to recoveries of arrears of *jágír* dues. The debts due to the same estate last year totalled Rs. 1,60,966, this year they amount to Rs. 84,016 which indicates satisfactory progress made in recoveries. It appears from the District report that a considerable part of the balance should be struck off as irrecoverable, and the Financial Commissioner is enquiring from the Commissioner upon this point. On the whole, Sir Lewis Tupper thinks that the prospects of this estate have much improved since the assumption of management by the Court of Wards.

6. With an unfavourable rabi it might have been expected that column 11—arrears of rent—would have been an unsatisfactory feature of this statement. The total of all estates shows a decrease from Rs. 1,21,582 to Rs. 1,17,670, but from the former sum must be deducted about Rs. 13,000 due to the frontier districts then included, thus giving an actual increase of some Rs. 9,000. Among the various estates, however, there are considerable fluctuations: Sher Shah (42), for instance, has 5,694 under this head, while last year, no arrears at all were shewn. In the Shekhupura estate (32) a great part of the arrears due on the assumption of management has been recovered, as indicated by the drop from Rs. 15,173 to Rs. 7,431. In Bhareli (6), Manoli (7), Mamdot (26), and Kotshera (36) alone are there noticeable increases under this head, and the Financial Commissioner looks upon the year's results as generally satisfactory.

7. Other recoverable arrears are represented this year by a sum of Rs. 1,89,576 as against Rs. 2,52,977 last year. In this case the frontier district figures are insignificant. The Shekhupura estate (32) exhibits a drop of Rs. 74,000, *i.e.*, more than the whole difference shewn as stated above; the decrease is due to realisations of arrears of *jágír* income during the year. Mamdot (26), on the other hand, goes up from Rs. 39,000 to Rs. 45,000, an increase which is not explained. Each of the two Shahpur estates, Mitha Tiwána (37) and M. Muhammad Sher Khan (38) succeeded during the year in recovering a considerable portion of the arrears due to them under this head, and were able to pay off Rs. 2,000 and Rs. 2,500 respectively of the debts due from them. The former

still owes Rs. 11,000 and should eventually clear off the whole amount, the income shewed a decided increase of nearly Rs. 3,000 over the average, but this was unfortunately outweighed by the abnormal expenditure involved in paying off the cost of the preceding year's management during the year under report. The financial position of this estate, however, is far more favourable than that of the M. Muhammad Sher Khan estate, which owes Rs. 52,000 and, as stated, was only able to pay off Rs. 2,500 during the year. The Deputy Commissioner writes in no sanguine tone of the prospects of this estate, but he is preparing a special report upon it, and the Financial Commissioner hopes that it may be possible to effect some improvement before relinquishing control.

The total of "other debts" due to the estates shews that, after allowing for the frontier districts, some Rs. 40,000 has been recovered during the year, a general result which the Financial Commissioner thinks is creditable.

8. The attention of Deputy Commissioners had been called to the necessity for scrutinising the figures for recoverable arrears, as the Financial Commissioner had reason to believe that many of the items shewn in the totals were really irrecoverable and should be struck off. In several districts this scrutiny was effected with the result that the figures now furnished may be accepted as more reliable than the Financial Commissioner fears they have been hitherto. Where this matter has not been noticed in the district reports, Sir Lewis Tupper proposes to remind the Deputy Commissioners concerned.

9. Cash balances have fallen from Rs. 8,01,316 to Rs. 5,92,045: the frontier districts contributed only Rs. 23,000 to the former total. The explanation of the drop is to be found in column 14—amount held in Government securities—which has risen from Rs. 6,35,586 to Rs. 9,95,368. The question of the investment of these cash balances is one which has been engaging the attention of the Financial Commissioner. In September last Sir Lewis Tupper addressed Commissioners and Deputy Commissioners upon the subject, adverting to the general principles laid down in paragraph 2 and addendum No. 29 to the same paragraph of Revenue Circular 57, and observing that, next to the improvement of wards' estates, the most suitable investment for such assets will generally be found to be the purchase or taking on mortgage of land, provided that care is taken in every case to see that the vendor's or mortgagor's title is unimpeachable. Failing such investments, which are by no means always available, Sir Lewis Tupper thought that all cash balances exceeding Rs. 500 in amount and not required for investment in improvements or land or for current expenditure should, in the absence of any special reason to the contrary, be invested in Government securities until some better investment could be found. He fully recognises the danger of allowing cash, or securities readily convertible into cash, to accumulate against the coming of age of a ward, but at the same time he is aware that it is often extremely difficult to obtain investments which are free from all objection.

Commissioners have been asked to report on cases where the cash balances exceed Rs. 20,000 and their reports are now due. On receipt of them the Financial Commissioner will go into the question in detail. He observes that the present returns show many instances where the cash balances, in the absence of explanations, seem much too high.

Mr. Gordon Walker and Mr. Maynard have adverted to the question of

The large balance at the credit of the Manoli estate affords much scope for useful investments, if any Deputy Commissioner should ever find time for that careful investigation which would be a necessary preliminary to the making of any. My experience in negotiating a land purchase (still incomplete) for the Bhareli estate teaches one how numerous are the pitfalls that await the unwary in dealing with matters of this kind. Even when one is satisfied that the land is worth the money asked for it, and that it is possible to manage it economically and satisfactorily with a hireling agency, there are the rights of encumbrancers, pre-emptioners and reversioners to be disposed of or provided against. Apart from land purchase there are doubtless possibilities of improving the existing estates of the ward: and possibilities of improving other estates by irrigation works from which the ward could derive a profit on capital invested. But if the problem of investing large surplus balances is to be seriously faced, some agency must be employed supplementary to that already in existence.

(Sd.) H. J. MAYNARD,
Deputy Commissioner, Umballa.

investments in the Umballa District report. As their remarks are particularly suggestive in this connection, they are reproduced in the margin. The Financial Commissioner is not prepared to admit that the difficulties in the way of obtaining a satisfactory title to

See Financial Commissioner's Circular letter No. 4987, dated 23rd September 1902.

There is no doubt that this matter of finding suitable investments for accumulations is surrounded with difficulties. The position of the Deputy Commissioner, who endeavours to acquire land in his own district for the ward's estate, is a very delicate one; and the "pitfalls" to which Mr. Maynard alludes are numerous and not at all easy to avoid. Owing to the difficulties of managing property from such a distance the acquisition of land in the new colonies is not a good form of investment for the wards of this division, and the only alternative is to pick up detached plots, of which it can never be said with safety that the title is unimpeachable. Deputy Commissioner will deal with the question under the circular letter quoted above: but I think it will be found that no better investments than Government paper is available.

(sd.) T. GORDON WALKER,
Commissioner, Delhi Division.

poses, however, as already implied, to consider the whole at an early date.

As regards the question of acquiring land on the Jhelum Canal for wards of Court the Financial Commissioner suggested to Deputy Commissioners in charge of estates with large balances that they should arrange to bid on behalf of their wards at the auctions held at Bhera in October last. The land auctioned, however, was run up to a price at which the Deputy Commissioners who sent representatives prudently refrained from investing.

10. It was mentioned in last year's report (paragraph 5) that a proposal was on foot to lend $1\frac{1}{2}$ lakhs from the Mamdot to the Sher Shah estate. Negotiations have meanwhile been proceeding between the Commissioners of the divisions of Jullundur and Mooltan, but so far no definite arrangement has been come to. The Financial Commissioner fears that the security available from the latter estate may prove to be insufficient to justify us in effecting the loan, having regard to the principle that the interests of the lending estate should be our primary care.

The condition of the Guler estate (15) shows no improvement and the local officers dwell upon the difficulties attending the administration, in which they get no assistance from the Rájá himself. The estate, as is well known, is hopelessly involved, and the creditors have only been holding their hands in the expectation that a Government loan would be granted for the liquidation of the debts. The Government of India have now refused to grant this loan in view of the difficulty of binding the Rájá's successors, should the present jágirdár die. The Financial Commissioner believes that this difficulty will be overcome when the Court of Wards Bill is passed, and he hopes shortly to be in a position to address Government definitely upon the question.

11. Excluding the frontier districts, the gross income last year of all the estates amounted to Rs. 10,93,230: this year it is Rs. 11,15,387. The income of the new and the released estates do not much affect the total, and, in view of the agricultural conditions of the past year, the figures are gratifying. The most noticeable item is the rise already referred to in the Shekhupura estate (32) which shows Rs. 1,77,193 as against Rs. 94,279 in the preceding year. The income of Sidbowál (2) shows a decrease of over Rs. 11,000; this, however, is due in part to the collection of arrears in the previous year and in part to the separation of a joint purchase of land in the Chenáb Colony. In Búria (4), the income last year is shown at Rs. 59,031 and this year at Rs. 45,289, but the former figure was swollen by realisations of arrears, whereas this year it was found impossible to collect arrears at all. The income of the Guru of Kartárpur (18) drops from Rs. 55,386 to Rs. 49,912 due to the circumstance that there were no offerings at the Baisákhi and Barbhag fairs which were not held owing to the prevalence of plague in the district. The decrease in the Mamdot income (26) is mainly due, as might be expected, to the poor rabi of the year under report, and a similar reason is given for the decrease in the Guru Harsahai estate (27).

In last year's report it was stated that the Mamdot stud was run at a loss. This year it shows a gain of Rs. 643, which the Manager puts down to success in mule-breeding; the Deputy Commissioner, however, is inclined to doubt this, and gives as the reason for the apparent prosperity the realisations from sales of mares supposed to be barren.

lands thus acquired are sufficient to deter us from attempting to obtain such investments, nor has he yet enough information at his disposal to judge whether any special agency should be employed to deal with the question generally. He proposes to consider the whole subject more closely

12. As remarked in last year's report the cost of management cannot be very accurately gauged from the percentages shewn, and that the Court's management is too expensive for small estates. This statement receives further corroboration from this year's figures. Three small estates, Todepur, Kalaswála and Ghugh, have percentages of over 17. Todepur (31) shews a percentage of 18·55 in column 17 of this statement, but the cost of management given in column 5 includes the ward's rate for the preceding year. Similarly, Kalaswála (35) shews a percentage of 17·7, but in this calculation is included arrears of pay disbursed during the year under report. The failure of crops in Jhelum so reduced the income of the Ghugh estates that the figure of 19·39 is shewn as the percentage of the cost of management.

The sum of Rs. 8,35,490 is shewn as paid away in the liquidation of debts during the year: as mentioned above, Rs. 5,64,000 of this amount represents the application of the loan taken by the Shekhupura estate from the Alliance Bank, Simla. The actual total, therefore, of money expended from the assets and income of estates is Rs. 2,71,490 as compared with Rs. 2,29,940 in the preceding year. This the Financial Commissioner is glad to see.

13. The entries in column 14 ("other investments") total Rs. 3,65,051 as against Rs. 21,022 only (including Rs. 9,831 from a frontier district) of the preceding year. In the case of Wazíri Rúpi, with Rs. 20,000, and two of the Lahore estates, with Rs. 3,782 and Rs. 3,000 respectively, the entries are due to investments in Government securities. It is also clear from the Mamdot Report that the sum of Rs. 2,49,156 entered in this column is due to investments in Government paper. The Kartárpur estate similarly invested Rs. 80,000 and the Moron estate Rs. 20,000. This last item has been shewn in column 11 by mistake.

14. In March last year the Financial Commissioner made enquiries with a view to ascertaining whether more of the wards should not be sent to the Aitchison College, Lahore. As a result, the Búria ward (4) and the elder of the two Mitha Tiwána wards (37) have been entered at that institution. In the majority of cases, however, where wards of a suitable age were not already being educated at the College, it was found that their estates were not financially able to bear the cost, even with the aid of a scholarship for which the Financial Commissioner would have been ready to arrange, if possible, with Colonel Hutchinson. In two cases, Anant Rám (30) and Basti Malána (43), there were other reasons besides financial considerations which prevented the boys being sent to the College.

Among those wards who were being educated at the College when last year's report issued, the following changes have taken place. The ward of Khudda (8) has been withdrawn from the College, as even with the aid of a scholarship it was found that the estate was unable to bear the expense. The Deputy Commissioner is arranging for his education at the Municipal Board School, Umballa. The second of the Núrpur wards (14) has left the College and been appointed jemadár in a native regiment. The ward of Wazíri Rúpi (12) has left the College, having apparently completed his education, and is now residing on his estate in Kulu: the Deputy Commissioner has been endeavouring to make him take an interest in the management of his property. Dhian Singh, one of the wards of Kila Jiwán Singh (29), left the College in March 1902, and in July of that year was attached to the Settlement of Khangah Dográn in the Gujránwála District as a candidate for a Naib Tahsildarship.

15. Four estates only were released during the year. In two of the cases there were serious encumbrances on the estate when taken over, and in one of them, that of Dharmsinghwála in the Ferozepore District, the result of a period of administration lasting over 11 years was to clear the estate of debts amounting to Rs. 13,520. In the other, Shahkot in the Jullundur District, it was found impossible to clear off debts of Rs. 16,585 in the period of 10 years during which it remained under the

management of the Court. The estate had originally been taken over on an application by the *jágirdár*, Sirdar Naráin Singh, holding a perpetuity *jágír* of over Rs. 1,200, to be declared unfitted to manage his affairs. He applied last year to be released, as he had a son of 26 years of age who had for some time been managing the household affairs. The estate was handed over accordingly. It will be seen that only Rs. 3,719 remained owing when control was relinquished and, as the total income for the last full year of management was Rs. 1,739 only,—the average income being less than that amount,—the Financial Commissioner thinks the result is quite as satisfactory as could be expected.

16. The Court of Wards Bill in its final form is now before the Legislative Council, and the Financial Commissioner hopes that it may become law before the end of the present year. It needs no notice in this report.

I have, &c.,

F. W. KENNAWAY,

Junior Secretary to Financial Commissioner, Punjab.

STATEMENTS.

STATEMENT No. I.

GENERAL STATEMENT OF ESTATES UNDER CHARGE OF THE COURT OF WARDS DURING THE YEAR
ENDING 30TH SEPTEMBER 1902.

DIVISION.	District.	Serial No.	Name of Estate.	TOTAL LAND HELD IN PROPRIETARY RIGHT, IN ACRES.		Total Assets on 30th September 1902.	Total Liabilities on 30th September 1902.	Total Receipts of the year.	Total Expenditure of the year.	
				Total area.	Total area cultivated.					
1	2	3	4	5	6	7	8	9	10	
						Rs.	Rs.	Rs.	Rs.	
DELHI	Karnál	1	Arnauli Estate	928	580	88,580	...	50,268	59,708	
		2	Sidhowál	774	445	3,26,611	...	37,392	19,363	
		3	Saga	399	215	4,877	...	1,268	1,799	
			Total	2,101	1,240	4,20,068	...	88,928	80,870	
		Umballa	4	Burra	4,066	2,753	11,285	86,003	46,108	56,568
			5	Dhin	57	57	501	1	1,146	*1,464
			6	Bhareli	1,664	985	63,368	13	31,528	31,553
			7	Manoli	3,855	1,846	2,03,035	14	79,955	46,314
			8	Khudda	14	14	2,237	...	964	593
			9	Rámgarh	1,907	415	1,868	7,588	5,947	6,295
			10	Dhandáru	263	120	858	1,685	2,373	2,677
			11	Kandhola	404	99	1,807	528
			Total	12,230	6,289	2,83,152	95,304	1,69,828	1,45,992	
		Kángra	12	Wazíri Rúpi	15,875	10,889	29,976	...	19,145	33,149
			13	Lambagráon	4,244	1,180	816	8,190	2,110	1,952
	14		Núrpur	692	131	1,199	4,944	9,352	10,910	
	15		Guler	16,823	8,764	1,157	3,42,197	25,521	25,435	
		Total	37,634	20,964	33,148	3,55,331	56,128	71,446		
	Hoshiárpur	16	Kathgarh	1,452	1,050	41,613	...	12,044	11,383	
		17	Babhaur	2,004	464	3,176	84,996	3,714	2,617	
		Total	3,456	1,514	44,789	84,996	15,758	14,000		
JULLUNDER...	Jullundur	18	Kartárpur	11,978	9,819	1,96,347	...	49,316	1,20,591	
		19	Morón	884	683	46,912	...	11,443	27,101	
		20	Dhaliwál	119	104	10,588	...	3,768	2,596	
		21	Aláwalpur	213	213	9,722	10	3,506	2,358	
		Total	13,194	10,819	2,63,569	10	68,033	1,52,646		
	Ludhiána	22	Kotla Ajner	30	29	56	3,902	1,167	1,228	
		23	Ladhrán	77	61	128	15,141	3,780	4,133	
		24	Estate of Sardár Mahtáb Singh, Ladhrán.	...	...	325	31,024	9,003	9,274
		25	Mandiáni	23	21	1,401	...	216	105	
		Total	130	111	1,910	50,067	14,166	14,740		
	Ferozepore	26	Mamdot	54,633	48,355	8,61,355	4,213	4,08,793	5,02,737	
		27	Guru Harsahái	15,723	13,626	41,041	93,331	39,415	32,129	
		28	Mallánwála	5,948	3,773	38,853	50,220	20,361	21,411	
		Total	76,304	65,754	9,41,249	1,47,764	4,68,569	5,56,277		

* Includes Rs. 18 withen off through a mistakes in accounts.

STATEMENT No. I—concluded.

DIVISION.	District.	Serial No.	Name of Estate.	TOTAL LAND HELD IN PROPRIETARY RIGHT, IN ACRES.		Total Assets on 30th September 1902.	Total Liabilities on 30th September 1902.	Total Receipts of the year.	Total Expenditure of the year.	
				Total area.	Total area cultivated.					
1	2	3	4	5	6	7	8	9	10	
						Rs.	Rs.	Rs.	Rs.	
LAHORE ...	Lahore ...	29	Kila Jiwan Singh	1,139	1,070	9,626	...	11,185	12,309	
		30	Estate of Anant Rám	576	325	12,052	...	3,732	5,838	
		31	Todepur	217	194	1,605	...	2,031	2,168	
		32	Shekhupura	9,151	3,569	92,055	5,02,884	7,42,668	7,75,215	
				Total	11,083	5,158	1,15,338	5,02,884	7,59,676	7,95,530
	Gurdáspur...	33	Fatehgarh Estate	625	510	3,273	8,253	9,641	7,645	
		34	Akhrota Estate	67	65	561	...	5,538	4,997	
			Total	692	575	3,834	8,253	15,179	12,642	
	Siálkot ...	35	Kalaswála	955	928	11,814	5,542	5,949	5,884	
	Gujránwála...	36	Kotshera	8,081	4,800	70,129	...	22,074	13,587	
RAWALPINDI	Shahpur ...	37	Mitha Tiwána	7,170	2,785	20,204	11,252	17,543	16,567	
		38	Malik Muhammad Sher Khan ...	6,546	1,504	5,421	52,194	7,066	7,833	
		Total	13,716	4,289	25,625	63,446	24,609	24,400		
	Jhelum ...	39	Ghugh	3,702	1,594	306	3,609	1,248	2,717	
MOOLTAN ...	Miánwáli ...	40	Mehr Amír Muhammad	62,623	2,437	3,477	23,597	4,627	3,686	
	Jhang ...	41	Hassu Balel	6,524	2,265	48,933	...	14,467	11,838	
	Mooltan ...	42	Sher Shah	11,917	4,076	11,054	3,20,839	11,278	10,268	
	D. G. Khan...	43	Basti Malána	999	430	355	8,445	2,251	1,996	
			GRAND TOTAL ...	265,341	133,243	22,78,750	16,70,087	17,42,768	19,18,519	

STATEMENT

DETAILED STATEMENT OF

DISTRICT.	Serial No.	Name of Estate.	LIABILITIES.						
			Debts due on assumption of charge.	DEBTS INCURRED SINCE ASSUMPTION OF CHARGE.			Debts previously cleared off.	Debts cleared off during the year.	Total liabilities on 30th September 1902.
				Sums due to Government.		Other sums including other arrears due to Government.			
				Sums advanced by Government.	Arrears of wards' rate.				
1	2	3	4	5	6	7	8	9	10
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
KARNAL ...	1	Arnauli	21,206	...	...	15,505	31,646	5,065	...
	2	Sidhowál ... ..	...	...	...	...	...	...	...
	3	Saga	3,902	...	...	...	3,902	...	...
UMBALLA ...	4	Búria	2,49,386	...	3	2,53,572	3,81,646	35,312	86,003
	5	Dhín	619	...	1	...	101	518	1
	6	Bhareli	542	...	13	...	542	...	13
	7	Manoli	22,192	...	14	...	22,192	...	14
	8	Khudda	490	...	...	...	490	...	...
	9	Rámgarh	15,240	...	...	9,220	15,312	1,560	7,588
	10	Dhandhalra	6,414	...	...	4,243	7,972	1,000	1,685
	11	Kandhola ... ..	...	...	...	...	...	...	...
KANGRA ...	12	Wazíri Rúpi	27,594	...	...	...	27,594	...	...
	13	Lambagráon	21,323	...	105	...	12,683	555	8,190
	14	Núrpur	10,248	...	357	...	4,110	1,551	4,944
	15	Guler	3,79,483	...	106	...	23,174	14,218	3,42,197
HOSHIARPUR ...	16	Kathgarh ... ..	...	...	...	...	...	...	...
	17	Babhaur	97,882	15,000	...	3,740	30,501	1,125	84,996
JULLUNDUR ...	18	Kartárpur	1,49,899	...	...	...	1,49,899	...	...
	19	Morán ... ..	...	...	...	...	...	...	...
	20	Dhaliwál ... ..	...	...	...	...	...	...	...
	21	Aláwalpur	3,315	...	12	515	3,830	2	10
LUDHIANA ...	22	Kotla Ajner	7,082	...	...	8,455	10,915	720	3,902
	23	Ladhrán	23,710	...	9	4,652	11,687	1,543	15,141
	24	Sardár Mahtáb Singh (Do.)	62,426	...	6	8,607	33,278	6,737	31,024
	25	Mandiáni ... ..	...	...	...	...	...	...	...
FEROZEPUR ...	26	Mamdót	3,57,647	...	4,213	...	3,57,647	...	4,213
	27	Guru Harsahái	1,27,418	...	...	1,67,764	1,87,660	14,191	93,331
	28	Mallaowála	1,05,219	...	...	50,750	91,507	14,242	50,220
LAHORE ...	29	Killa Jíwan Singh ... ..	...	...	...	...	...	...	...
	30	Anant Ráni ... ..	...	...	...	...	...	...	...
	31	Todepur	17,564	...	...	...	17,564	...	...
	32	Shekhupura	6,66,654	...	1,022	6,70,964	1,17,650	7,18,106	5,02,884
GURDASPUR ...	33	Fatehgarh	12,980	...	...	320	...	5,047	8,253
	34	Akhrota	11,000	...	264	2,102	11,825	1,541	...
SIALKOT ...	35	Kalásowála	9,737	...	245	1,948	4,068	2,320	5,542
GUJRANWALA ...	36	Kotshera	21,592	...	...	...	21,592	...	...
SHAHPUR ...	37	Mitha Tiwána	30,000	...	...	10,279	27,027	2,000	11,252
	38	Estate of M. Muhammad Sher Khan	76,289	...	...	22,526	44,121	2,500	52,194
JHELUM ...	39	Ghugh	17,857	...	...	9,095	22,073	1,270	3,609
MIANWALI ...	40	Mehar Amír Muhammad	30,682	...	...	3,394	10,445	34	23,597
JHANG ...	41	Hassu Balel	540	...	241	...	540	241	...
MOOLTAN ...	42	Sher Shah	3,20,208	...	363	3,875	15	3,592	3,20,839
D. G. KHAN ...	43	Basti Malána	9,098	...	60	5,925	6,138	500	8,445
GRAND TOTAL			29,17,438	15,000	7,034	12,57,451	16,91,346	8,35,490	16,70,087

No. II.

DEBTS AND ASSETS.

ASSETS OTHER THAN IMMOVEABLE PROPERTY.									
Recoverable arrears of rent.	Other recoverable arrears.	Estimated value of unsold grain.	Amount held in Government securities.	Other debts due to the estate.	Cash balance on 30th September 1902.	Total Assets.	Surplus.	Deficit.	Serial No.
11	12	13	14	15	16	17	18	19	20
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	35,565	...	...	...	53,015	88,580	88,580	...	1
58	15,412	...	2,50,700	...	60,441	3,26,611	3,26,611	...	2
...	...	...	3,000	...	1,877	4,877	4,877	...	3
1,280	4,269	...	...	...	5,736	11,285	...	74,718	4
141	123	...	...	...	237	501	500	...	5
1,572	310	...	33,000	7,695	20,791	63,368	63,355	...	6
8,616	3,495	...	30,000	87,337	73,587	2,03,035	2,03,021	...	7
81	27	...	...	188	1,941	2,237	2,237	...	8
376	764	...	...	...	728	1,868	...	5,720	9
566	107	...	...	...	185	858	...	827	10
...	...	...	...	...	...	...	...	...	11
150	...	50	20,000	494	2,282	29,976	29,976	...	12
...	...	...	...	...	816	816	...	7,374	13
139	848	83	...	...	129	1,199	...	3,745	14
...	653	...	...	...	504	1,157	...	3,41,040	15
3,042	12	...	...	8,150	30,409	41,613	41,613	...	16
805	155	...	...	...	2,216	3,176	...	81,820	17
2,176	3,556	371	1,69,200	1,260	19,784	1,96,347	1,96,347	...	18
1,650	1	...	37,500	490	7,271	46,912	46,912	...	19
...	...	...	4,800	...	5,788	10,588	10,588	...	20
216	127	...	...	4,107	5,272	9,722	9,712	...	21
...	...	...	...	...	56	56	...	3,846	22
...	...	...	...	...	128	128	...	15,013	23
154	...	...	...	...	171	325	...	30,699	24
...	...	...	386	867	148	1,401	1,401	...	25
29,332	45,786	2,103	4,00,000	1,71,494	2,12,640	8,61,355	8,57,142	...	26
12,264	10,783	9,649	...	1,035	7,310	41,041	...	52,290	27
507	547	1,234	...	35,393	1,172	38,853	...	11,367	28
1,760	...	30	6,782	147	907	9,626	9,626	...	29
705	125	140	4,000	4,683	2,399	12,052	12,052	...	30
122	1,078	...	...	...	405	1,605	1,605	...	31
7,431	59,736	...	...	16,849	8,039	52,055	...	4,10,829	32
388	164	...	...	725	1,996	3,273	...	4,980	33
...	...	...	...	...	561	561	561	...	34
4,154	...	2,117	...	4,905	638	11,814	6,272	...	35
18,786	642	...	11,000	1,385	38,316	70,129	70,129	...	36
5,078	2,262	1,093	...	8,657	3,114	20,204	8,952	...	37
736	2,529	1,579	...	...	577	5,421	...	46,773	38
32	...	...	...	...	274	306	...	3,303	39
22	374	204	...	1,665	1,212	3,477	...	20,120	40
9,637	126	676	25,000	2,820	10,674	48,933	48,933	...	41
5,694	...	4,350	...	...	1,010	11,054	...	3,09,785	42
...	...	66	...	...	289	355	...	8,090	43
1,17,670	1,89,576	23,745	9,95,368	3,60,346	5,92,045	22,78,750	20,41,002	14,32,339	

STATEMENT No. III.

DETAIL OF INCOME OF ALL KINDS DURING THE YEAR ENDING 30TH SEPTEMBER 1902.

DISTRICT.	Serial No.	NAME OF ESTATE.	GROSS INCOME.							RECEIPTS OTHER THAN GROSS INCOME.				Total receipts of all kinds.
			Jágr or talukdári income.	Income from khudkásht land.	Rents realized during the year.	Advance collections of rent.	Interest on investments.	Miscellaneous income.	Total gross income.	Money received by loans.	Recoveries of loans.	Sale proceeds of property including securities.	Total of columns 11, 12, 13.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
KARNAL	1	Arnauli	Rs. 46,980	...	Rs. 1,638	...	...	Rs. 1,650	Rs. 50,268	...	...	...	...	Rs. 50,268
	2	Sidhowál	25,143	...	2,872	...	7,996	1,381	37,392	...	...	...	...	37,392
	3	Saga	913	...	250	...	105	...	1,268	...	...	...	...	1,268
	4	Buria	37,929	...	6,890	...	...	470	45,289	...	...	819	819	46,108
UMBALLA	5	Dhin	950	...	196	...	...	...	1,146	...	...	...	...	1,146
	6	Bhareli	15,543	...	4,261	...	2,138	2,699	24,641	...	61	6,826	6,887	31,528
	7	Manoli	37,513	...	9,544	...	7,652	1,337	56,046	...	23,909	...	23,909	9,955
	8	Khudda	929	...	35	...	...	...	964	...	...	...	...	964
	9	Rámgarh	4,444	...	773	231	...	499	5,947	...	...	...	...	5,947
	10	Dhandhalru	2,216	...	152	...	...	5	2,373	...	...	...	...	2,373
	11	Kandhola	1,747	...	...	...	...	...	1,747	...	...	60	60	1,807
KANGRA	12	Wazirpúri	12,976	2	2,606	...	858	2,703	19,145	...	...	...	...	19,145
	13	Lambagráon	2,000	...	23	...	...	87	2,110	...	...	...	...	2,110
	14	Núrpur	9,141	136	6	...	...	69	9,352	...	...	...	...	9,352
	15	Guler	22,592	...	2,566	...	...	363	25,521	...	...	...	...	25,521
HOSHIARPUR	16	Kathgarh	2,816	...	7,235	...	...	1,961	12,012	...	32	...	32	12,044
	17	Babhaur	732	...	1,425	...	...	1,557	3,714	...	...	...	...	3,714
ULLUNDUR	18	Kartárpur	11,524	...	18,401	181	3,208	15,598	48,912	...	347	57	404	49,316
	19	Morán	5,008	...	5,600	...	600	235	11,443	...	...	...	...	11,443
	20	Dhaliwál	2,727	...	867	...	168	6	3,768	...	...	...	...	3,768
	21	Aláwalpur	1,065	232	1,355	...	...	546	3,198	...	...	308	308	3,506
LUDHIANA	22	Kotla Ajner	1,004	...	150	...	...	13	1,167	...	...	...	...	1,167
	23	Ladhrán	3,355	...	425	...	...	...	3,780	...	...	...	...	3,780
	24	Estate of Sardár Mahtáb Singh of Ladhrán. Mandiáni	9,003	...	...	...	...	...	9,003	...	...	...	...	9,003
	25	Mamdot	98,796	2,338	1,69,676	...	8,294	1,17,152	3,96,256	...	12,492	45	12,537	4,08,793
FEROZEPUR	27	Guru Harsahái	359	...	36,682	27	30	1,951	39,049	...	147	219	366	39,415
	28	Mallánwála ... ..	...	661	13,289	48	...	1,653	15,651	...	2,745	1,965	4,710	20,361
	29	Killa Jíwan Singh	573	...	6,784	...	165	6	7,528	...	3,657	...	3,657	11,185
LAHORE	30	Anant Rám ... ..	...	...	3,332	...	34	366	3,732	...	...	...	...	3,732
	31	Todepur	1,707	...	263	...	...	121	2,091	...	...	...	...	2,091
	32	Shekhupura	1,42,540	54	23,306	...	...	11,293	1,77,193	5,64,000	470	1,005	5,65,475	7,42,668
GURDASPUR	33	Fatehgarh ... ..	...	...	2,863	...	...	2,625	5,488	2,330	...	1,823	4,153	9,641
	34	Akhrota	570	...	616	...	...	4,352	5,538	...	...	...	...	5,538
SIALKOT	35	Kalawála ... ..	...	...	4,363	...	...	1,016	5,379	...	570	...	570	5,949
GUJRANWALA	36	Kotshera	250	...	20,106	...	384	1,072	21,812	...	...	262	262	22,074
	37	Mitha Tiwána	8,989	312	5,103	...	...	1,330	15,734	...	1,809	...	1,809	17,543
JHELUM	38	Estate of M. Muhammad Sher Khan. Ghugh	5,158	...	531	...	...	1,363	7,052	...	14	...	14	7,066
MIANWALI	39	Mehr Amír Muhammad	80	...	1,160	...	...	8	1,248	...	...	...	...	1,248
JHANG	40	Hassu Balel ... ..	...	406	3,602	...	...	147	4,155	...	240	32	472	4,627
MOOLTAN	41	Sher Shah ... ..	...	...	12,478	...	855	197	13,530	...	931	6	937	14,467
D. G. KHAN	42	Basti Malána	1,692	...	1,559	...	...	8,027	11,278	...	...	...	...	11,278
	43	...	...	...	2,145	...	...	106	2,251	...	...	...	...	2,251
GRAND TOTAL			5,18,964	4,141	3,75,288	487	32,543	1,83,964	11,15,387	5,66,330	47,424	13,627	6,27,381	17,42,768

STATEMENT No. IV.

**DETAILS OF EXPENDITURE OF ALL KINDS DURING THE
YEAR ENDING 30TH SEPTEMBER 1902.**

STATEMENT No. IV.

DETAILS OF EXPENDITURE OF ALL KINDS DURING THE YEAR ENDING 30TH SEPTEMBER 1902.

DISTRICT.	Serial No.	Name of Estate.	Government revenue and cesses. Haqq-ul-fahsil and commutation fees.	Ward's rate paid during the year.	Cost of manager and staff, including any extraordinary district office establishment.	Total cost of management (Total of columns 5 and 6).	Personal expenses of ward.	Allowance to family.	Educational expenses.	Expenditure on improvements and repairs.	Miscellaneous expenditure on marriages, ceremonies, law, domestic servants, stables, &c.	Loans to other estates under Court of Wards.	Other investments.	Debts paid.	Total expenditure.	Percentage of cost of management to gross income.	Serial No.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
KARNAL ...	1	Arnauli	5,685	728	2,620	3,348	3,792	5,640	2,445	25,866	7,867	...	...	5,065	59,708	6.66	1
	2	Sidhowál	3,215	613	1,277	1,890	1,131	1,859	2,054	1,308	7,906	...	...	...	19,363	5.05	2
	3	Saga	212	62	112	174	628	475	...	...	310	...	...	...	1,799	13.72	3
	4	Búria	7,743	1,541	1,808	3,349	609	3,960	439	912	4,253	...	...	35,312	56,568	6.	4
	5	Dhin	20	164	94	258	...	543	...	100	25	...	...	* 518	1,464	13.	5
	6	Bhareli	2,868	1,043	1,716	2,759	1,038	1,100	1,611	1,109	21,068	...	...	...	46,314	7.	7
UMBALLA ...	7	Manoli	7,818	1,702	3,318	5,020	2,400	9,493	601	3,240	17,742	...	...	...	593	9.	8
	8	Khudda	18	65	42	107	298	158	...	...	12	...	...	...	6,295	11.	9
	9	Rámgarh	944	723	402	1,125	110	1,100	...	21	1,150	...	285	1,560	6,295	11.	9
	10	Dhandhalra	355	272	60	332	840	...	...	100	50	...	...	1,000	2,677	8.	10
	11	Kandhola	232	85	...	85	...	...	...	...	211	...	...	...	528	5.	11
KANGRA ...	12	Wazíri Rúpi	1,634	436	516	952	2,468	3,063	1,026	1,241	2,765	...	20,000	...	33,149	4.4	12
	13	Lambagráon	12	106	96	202	305	522	...	62	294	...	...	555	1,952	9.5	13
	14	Núrpur	89	337	...	337	2,938	1,327	2,378	157	2,133	...	...	1,551	10,910	3.6	14
	15	Guler	2,176	506	347	853	5,419	550	...	...	2,219	...	...	14,218	† 25,435	3.3	15
HOSHIARPUR ...	16	Katbgarh	1,401	370	1,090	1,460	...	1,200	2,572	644	4,106	...	...	...	11,383	12.15	16
	17	Babhaur	476	186	...	186	...	650	...	32	148	...	...	1,125	2,617	5.01	17

JULLUNDER	18	Kartárpur	6,275	728	5,232	5,960	8,500	708	2,175	1,549	14,256	...	81,168	...	1,20,591	12'2	18
	19	Morán	2,036	364	486	850	1,328	960	900	20,200	827	...	...	...	27,101	7'4	19
	20	Dhaliwál	296	188	120	308	300	870	...	5	817	...	...	...	2,596	8'2	20
	21	Aláwalpur	445	150	277	427	...	715	104	665	2,358	13'3	21
LUDHIANA	22	Kotla Ajner	29	58	...	58	421	...	...	...	...	...	...	720	1,228	4'07	22
	23	Ladbrán	607	185	...	185	500	200	...	75	1,023	...	...	1,543	4,133	5'	23
	24	Sardár Mahtáb Singh ...	1,309	328	...	328	...	900	...	...	...	...	...	6,737	9,274	3'68	24
	25	Mandiáni	34	11	...	11	60	...	...	...	...	...	...	...	105	5'09	25
FEROZEPUR	26	Mamdot	79,702	4,330	15,388	19,718	8,279	13,639	5,412	89,396	37,435	...	2,49,156	...	5,02,737	4'94	26
	27	Guru Harsabái	8,865	1,226	1,704	2,930	...	1,750	...	2,200	1,893	...	300	14,191	32,129	6'	27
	28	Mallanwála	3,579	649	897	1,546	720	123	1,201	14,242	21,411	8'45	28
LAHORE	29	Killa Jíwan Singh	1,638	616	408	1,024	447	480	983	383	572	...	6,782	...	12,309	13'	29
	30	Estate of Anant Rám... ..	956	350	246	596	80	600	7	410	189	...	3,000	...	5,838	15'99	30
	31	Todepur	166	268	120	388	...	1,376	...	...	238	...	...	...	2,168	18'55	31
	32	Shekhupura	23,421	1,731	2,422	4,153	2,235	4,068	3,343	2,776	17,113	...	...	7,18,106	7,75,215	2'1	32
GURDASPUR	33	Fatehgarh	945	260	275	535	...	510	...	138	470	...	...	5,047	7,645	9'7	33
	34	Akhrota	46	493	...	493	...	1,235	1,237	40	405	...	...	1,541	4,997	8'9	34
SIALKOT ...	35	Kalaswála	1,179	508	692	1,200	220	200	...	366	399	...	...	2,320	5,884	17'7	35
GUJRANWALA ...	36	Estate of Sardár Mangal Singh	6,392	469	812	1,281	1,107	932	550	2,161	1,164	...	...	...	13,587	6'	36
SHAHPUR	37	Mitha Tiwána	2,789	408	1,695	2,103	1,100	2,850	793	696	4,236	...	...	2,000	16,567	13'	37
	38	Estate of M. Muhammad Sher Khan.	860	20	852	872	480	840	60	74	2,147	...	...	2,500	7,833	12'	38
JHELUM ...	39	Ghugh	542	62	180	242	420	144	...	20	79	...	...	1,270	2,717	19'39	39
MIANWALI ...	40	Mehr Amír Muhammad ..	1,569	600	404	1,004	400	40	120	18	501	...	...	34	3,686	15'27	40
JHANG ...	41	Hassu Balel	1,787	229	628	857	...	1,740	273	1,400	1,180	...	4,360	241	11,838	6'33	41
MOOLTAN ...	42	Sher Shah	1,940	...	1,334	1,334	1,174	1,855	...	50	323	...	...	3,592	10,268	15'	42
D. G. KHAN ...	43	Basti Malána	570	83	97	180	198	230	13	305	...	...	...	500	1,996	9'3	43
Total ...			1,82,875	23,253	47,767	71,020	49,936	68,482	28,992	1,57,281	1,59,392	...	3,65,051	8,35,490	19,18,519		

* Includes Rs. 18 written off through a mistake in accounts.
† Includes Rs. 70 remitted by creditors.

STATEMENT No V.

STATEMENT OF ESTATES RELEASED DURING THE YEAR.

Division.	District.	Serial No.	Name of Estate.	Date of assumption of charge.	Debts on assumption of charge.	Debts paid off.	Total liabilities on release.	Total assets other than immovable property on release.	AREA OF LAND HELD IN PROPRIETARY RIGHT ON ASSUMPTION OF CHARGE.		AREA OF LAND HELD IN PROPRIETARY RIGHT ON RELEASE.		Date of release.	REMARKS.
									Total area.	Total area cultivated.	Total area.	Total area cultivated.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
					Rs.	Rs.	Rs.	Rs.	Acres.	Acres.	Acres.	Acres.		
JULLUNDUR...	Kángra ...	1	Bijapur	5th April 1887.	491	491	...	4,971	1,818	1,075	1,818	1,075	30th Septr. 1902.	
	Jullundur ...	2	Shahkot	21st Feby. 1896.	16,585	12,866	3,719	785	98	35	98	35	7th June 1902.	
	Ferozepore ...	3	Dharm Singhwála	26th June 1891.	12,150	*13,520	...	3,311	2,758	1,983	2,758	1,983	20th March 1902.	* Includes Rs. 1,370 on account of interest accrued on the principal due from the estate on assumption of charge.
RAWALPINDI...	Jhelum ...	4	Sanwál	1st Septr. 1893.	...	...	...	250	418	358	498	267	1st Octr. 1901.	
GRAND TOTAL ...					29,226	26,877	3,719	9,317	5,092	3,451	5,172	3,360		



