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REPORT  
 ON THE  
 ADMINISTRATION OF ESTATES  
 UNDER THE  
 COURT OF WARDS  
 IN THE  
 PUNJAB,

*For the year ending 30th September*

1904.

12749

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Published by Authority.

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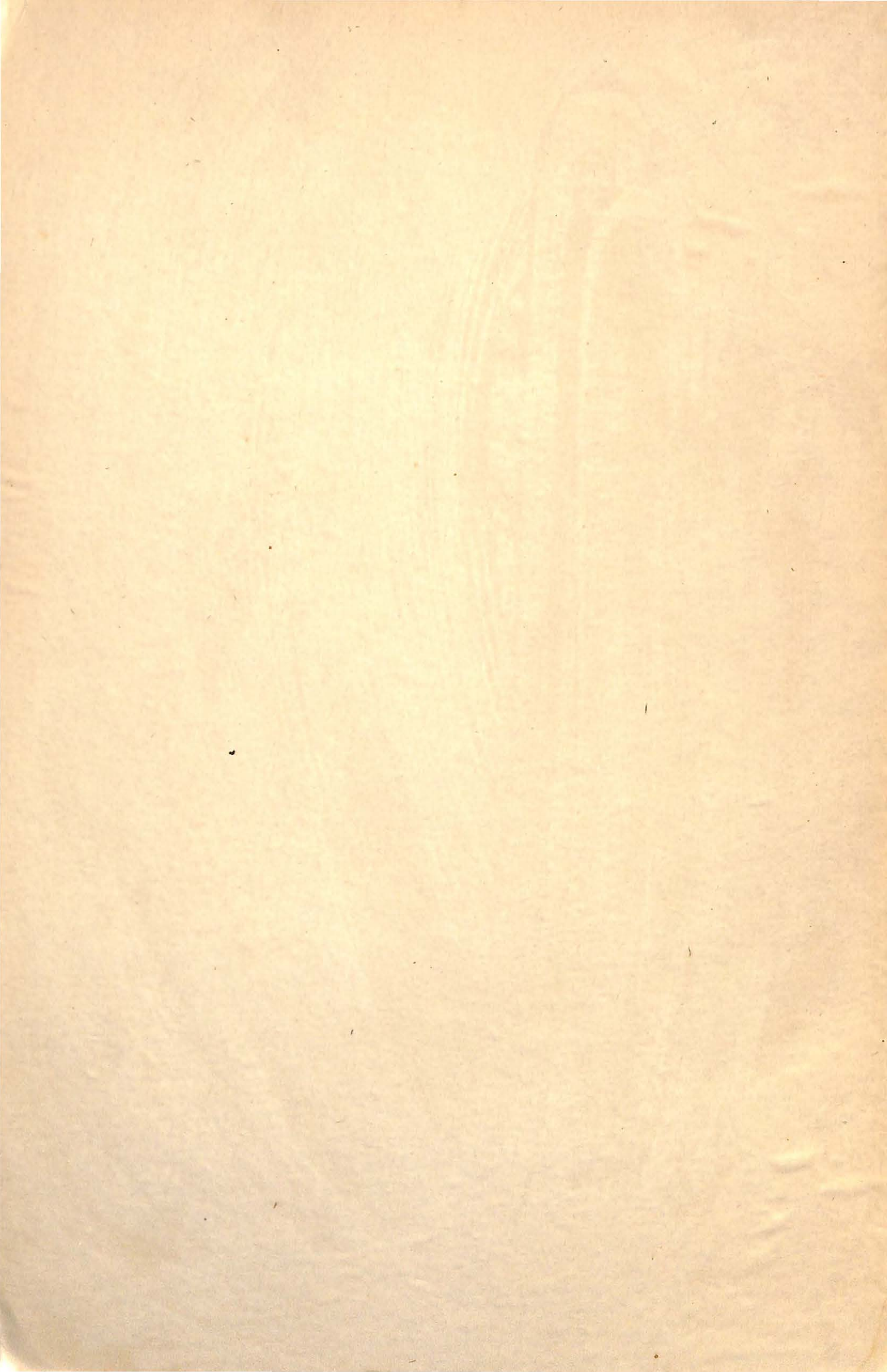
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**PUNJAB COURT OF WARDS REPORT  
FOR 1904.**

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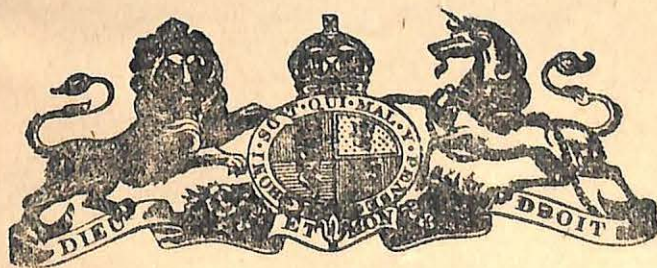
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REPORT

ADMINISTRATION OF ESTATES

COURT OF WARDS

PUNJAB

FOR THE YEAR ENDING 1881

1882

PUBLISHED BY THE GOVERNMENT



READ—

The Report on the Administration of Estates under the Courts of Wards in the Punjab for the year ending the 30th September 1904.

REMARKS.—The Report is well within the maximum limit fixed last year. It was submitted punctually.

2. The report deals with 39 estates as against the 44 reported last year. One new property (that of Dulla) was taken in charge during the year and presents no special features of interest : the liabilities of the estate have already been very appreciably reduced.

3. The Financial Commissioner is to be congratulated upon the marked financial improvement achieved in the space of a very few years in the estates of the six wards who have been released during the year. The large cash balance handed over to Sardar Balwant Singh on release is no doubt an element of risk, but His Honour recognizes that the opportunities of investment in landed property which are at the disposal of the Court are now very limited. He hopes, however, that the instructions conveyed in paragraph 5 of the Review of 1896 are kept prominently before the minds of Deputy Commissioners. His Honour agrees with Sir Lewis Tupper that the experiment of Co-operative Credit Societies and Agricultural Banks is still in too rudimentary a stage to be of much real assistance in solving the problem of the investment of cash balances.

4. Sir Denzil Ibbetson is glad to learn that the financial position of the Babhaur Estate is better than was anticipated, though he fears that it will not cease for some years to come to be a subject of anxiety to the Court, even allowing for the welcome windfall to which the Financial Commissioner alludes. The present position of the Guler property is very creditable to the Deputy Commissioner concerned.

5. Satisfactory decreases are apparent in the amounts of recoverable arrears of rent and of other recoverable arrears, but many of the outstandings must be capable of still further reduction, and the officiating Lieutenant-Governor trusts that the attention of local officers will be directed to this matter. A definite improvement will be looked for by His Honour in the management of the Kotshera, Kot and Hassu Balel Estates during the current year.

6. The acknowledgments of Government are due to Sir Lewis Tupper and also to Colonel Montgomery for the close attention which they have given to this important branch of the administration.

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

By order of His Honour the Lieutenant-Governor,

W. C. RENOUF,

*Offg. Chief Secretary to Government, Punjab.*



FINANCIAL COMMISSIONER'S OFFICE.

Dated LAHORE, the 28th March 1905.

FROM

H. A. SAMS, ESQUIRE,

*Junior Secretary to Financial Commissioner, Punjab,*

TO

E. A. A. JOSEPH, ESQUIRE,

*Under Secretary to Government, Punjab, Revenue Department.*

SIR,

I AM directed to submit the annual Court of Wards Report dealing with the year ending 30th September 1904. The statements attached give the necessary statistics for 39 properties as against 44 in the previous year. The last report was a particularly full one and obviates the necessity for the submission of a long report this year.

2. The single estate of Dulla is shown as taken over during the year\*: the wards are the two minor grandsons of Nawáb Khan, who was a Divisional Darbári and one of the best known Chaudhrís of the Chakwál Tahsil of the Jhelum District. The property is of a fair size and has few liabilities: no special difficulties in management are anticipated.

3. Six estates were released during the year—Bhareli, Dhin and Khudda in the Ambála District, Mandiáni in Ludhiána, Todepur in Lahore and Akhrota in Gurdáspur. As regards Bhagwant Singh, the young Sardár of Bhareli, who was taken, as a minor, under the Court of Wards in 1896, the Deputy Commissioner remarks as follows:—

Statement No. V.  
On the estate being released all his property, both moveable and immoveable, was formally handed over to the ward, together with a cash balance in hand of Rs. 11,896-10-3. Government promissory notes, worth Rs. 43,000, will shortly be made over to him on receipt from Calcutta. The estate has 1,705 acres of land in proprietary right, of which 1,025 acres are cultivated. The yearly *jágir* income of the estate is about Rs. 15,000 and the rents amount to about Rs. 4,000, so that with care the Sardár has got a good future before him, and as he appears to be a very sensible young man, I have no doubt he will manage his estate well.

It is unfortunate that some investment could not be found for the large balance to the credit of the estate: the general question of investments is discussed below. The Dhin, Khudda, Mandiáni, and Todepur estates are small ones, and the Financial Commissioner was able, when releasing them, to make satisfactory arrangements for their management. The Akhrota estate was taken over in January 1899 with a debt of Rs. 11,000: this, the Commissioner remarks, "was cleared off, and an unencumbered property was handed over to the Rája. He was educated at the Chiefs' College, and has on the whole got a fair education. He is, however, rather wanting in energy, and is not anxious to take service of any kind."

4. Of the remaining returns submitted Statement No. I this year contains nothing which cannot be more conveniently noticed in discussing the other tables.

Statement No. I.

\*Two other Notifications assuming superintendence of the property of (1) Mauladád Khan and Hákim Khan Syáls of the Jhang District, and (2) Makhdám Hasán Baksh of Multan were issued during the year, but no figures relating to these properties have been received from the districts concerned. They will be fully dealt with in next year's report.

5. Paragraph 5 of last year's report contained a very full examination of the financial position of the more important estates under the superintendence of the Court, and it seems only necessary to bring that account up to date. As regards the Babhaur estate in Hoshiarpur the Deputy Commissioner has submitted to the Financial Commissioner a detailed report upon the prospects of the estate, and Sir Lewis Tupper is glad to see that the special scrutiny, which was undertaken in accordance with what was said in last year's report, has revealed a far more satisfactory condition of affairs than was anticipated. It appears that the total liabilities have been over-estimated ever since the estate came under the Court in 1888, and the Financial Commissioner was able to accord his sanction to a carefully framed and practical scheme prepared by Mr. Fagan for the liquidation of the liabilities which remain after the debt to Government has been finally cleared off; this has recently been done in accordance with the orders passed in Punjab Government letter No. 129, dated 31st January 1905. It may here be mentioned that this estate has met with an unexpected addition to its income. A small *deota*, or hill idol, was dug up in a field belonging to the estate in consequence of a dream said to have been vouchsafed to a *fakir*. The idol was taken in charge by some local Brahmans and set up in a shrine, where it has attracted a large number of worshippers, whose offerings are divided amongst a number of sharers: the Babhaur ward is one of these and his share amounts to several thousand rupees annually.

The Guler estate again needs no separate notice, as the progress of the negotiations for the liquidation of the Rájá's liabilities is separately reported to Government. The final instalment of the two lakhs loan from the Tehri Rájá has been duly received and Mr. Younghusband was able to come to a very satisfactory agreement with the bulk of the creditors.

The Guru Harsahai estate should be freed from liabilities during the current year.

The financial position of the estate of Malik Muhammad Sher Khan has been greatly improved by the recent grant of ten squares of land on the Jhelum Canal to the young ward: he is now ten years of age and the property should easily be freed from debt before he reaches his majority. Colonel Montgomery examined the management of the estate and concluded that Mr. Atkins had made all necessary arrangements. The Financial Commissioner thinks that the prospects of this estate are now quite satisfactory. The liquidation of the debts of Mehr Amír Muhammad Khan, the Miánwáli ward, has now been arranged by the grant of two loans of Rs. 10,000 and Rs. 6,000 (the latter after the close of the year now under report) from the Kot estate in the Attock District, and the Financial Commissioner hopes that good progress is now assured; the ward himself is recalcitrant and obstructive and considerably increases the difficulties which the local officers have met with in dealing with the estate.

As regards the Sher Shah estate in Multán, the district report is again meagre, but the case has been fully reported in separate correspondence and a reference is invited to this office letter No. 1948., dated 14th July 1904. The loan of one and-a-half lakhs from the Mamdot estate has been arranged and the Financial Commissioner fully expects that by next year it will be possible to report a substantial improvement in the affairs of the estate.

6. Recoverable arrears of rent have again decreased and only Rs. 75,194 is reported under this head. Similarly other recoverable arrears have sunk from Rs. 2,39,324 to Rs. 1,64,399. In large agricultural estates, like Mamdot, Guru Harsahai, Shekhupura, and Kotsbera, which contribute the bulk of the former amount, it is only to be expected that arrears should accumulate to some extent, but Deputy Commissioners are usually alive to the desirability of making collections in the estates under their charge. In Ferozepore it is notoriously difficult to deal with Dogar tenants in the matter of collecting rent from them. In explanation of the Shekhupura arrears the Deputy Commissioner states:—

"The recoverable arrears of rent are larger than last year, and this is due to the fact that the amount of water given by the Canal Department on Division I of the Bári

Doab Canal has decreased to such an extent that the original rents of Rs. 12 an acre have been reduced to Rs. 3, and it will be necessary to reduce even this small amount as there was practically no kharif crop. The channels are being remodelled and it is hoped that there will be a great improvement next year."

As regards Kotshera, the non-recovery of arrears is attributed to plague and deficiency of canal water, but it has got to be seen what items are really irrecoverable. The Commissioner, who animadverts on the general unsatisfactory position disclosed in the district report, is giving his attention to the matter: in particular, he has asked the Deputy Commissioner to consider the desirability of retaining the present Manager. The subject therefore will receive due attention. The Deputy Commissioner reports difficulty in collecting the rents of the Hassu Babel estate where the arrears are unduly high, but Colonel Leigh is evidently far from satisfied with the Deputy Commissioner's supervision of the property and has called his attention to several matters connected with the management.

The reason for the accrual of arrears in Arnauli and Sidhowal was explained in paragraph 6 of last year's report. The recoverable arrears due to the Kot estate have somewhat increased but the cause is not stated. The whole report on this estate is, as the Commissioner remarks, most involved and confusing, and no clear idea can be gained from it of the general condition of affairs. This is the more to be regretted because the Lieutenant-Governor in the review of last year's report expressed the hope that special care would be taken in starting the management of this important estate upon proper lines. Mr. Meredith has addressed the Deputy Commissioner, and the Financial Commissioner has no doubt that he will instruct him upon the subjects which require special attention in the management of the properties of wards of Court: one of these is certainly the due recovery of arrears.

7. On the difficult question of investments, the Financial Commissioner observes that the amount invested in Government paper has again risen from Rs. 10,78,768 to Rs. 13,57,150. Sir Lewis Tupper has noticed with approval the efforts which are still being made in Karnal to place out a ward's cash balance

The difficulty of making good investments in land is proverbial. There have been no big sales on the Jhelum or Chenab Colonies, and it is not certain that there will be any in the near future. I have made enquiries in places where the advent of irrigation is expected, e.g., in Multan, but not unnaturally owners prefer to hold on to their land in such localities. In Hissar, too, when I heard of a few estates for sale they were too far distant and too far apart. Two other estates were saddled with a lot of unsatisfactory occupancy tenants who were certain to claim pre-emption. House property in cities gives more trouble and less profit than landed property does. The Court of Wards could hardly expect more than about 2½ per cent. on house property in Delhi. In cantonments property of this kind gives bigger profits, but is a more uncertain kind of investment.

T. GORDON-WALKER,  
Commissioner, Delhi Division.

J. P. THOMPSON,  
Deputy Commissioner, Karnal.

to advantage: he has recently sanctioned the purchase of ten squares of Chenab Colony land on behalf of the Sidhowal estate and the sale-deed will shortly be executed. Some remarks of the Deputy Commissioner of Karnal and of the Commissioner, Delhi Division, are reproduced in the margin. Although it is 2½ years since the attention of Deputy Commissioners was called to the evils of allowing cash balances to accumulate unduly, the

result has been disappointing, the Financial Commissioner proposes to call more definitely for proposals from Deputy Commissioners concerned, and at the same time to issue further instructions for their guidance. He hopes that it will be possible to report more progress next year. With a form of mortgage and sale-deed drawn up so as to suit the majority of cases, there need be no delay in obtaining sanction to proposals that have been properly framed, and a proposal once sanctioned can be carried into effect immediately.

8. The ward's rate is again less than 1½ per cent. on gross income. The percentage of cost of management to gross income is above 14 in only one case: this the Financial Commissioner regards as satisfactory.

9. Very few changes have taken place in the arrangements detailed in paragraph 11 of last year's report. Kanwar Fateh Singh of the Shekhupura estate has left the Aitchison College owing to weak eyesight, but the third brother, Sardar Kesri Singh, is still there.

Education.

These two wards are very badly reported on. On the other hand the Financial Commissioner is glad to hear that Rája Kirthi Singh's character has distinctly improved and hopes that he will continue to interest himself in the affairs of the estate. The Gbugh ward, Mehr Khan, who was certainly an unsatisfactory ward, has been released since the close of the year under report. The Kalaswála ward is now ten years of age, and the Commissioner thinks he should be sent to the Aitchison College. The Financial Commissioner hopes that this will be done. The Manauli ward has recently died and there are several claimants to the estate: superintendence has for the present been retained under the power given by Section 48 of the Act. The Financial Commissioner has finally decided against sending the Hassu Balel ward to the Aitchison College, as he is not of a *khándáni durbári* family: he will be educated at home for the present.

#### GENERAL MATTERS.

The Revised Revenue Circular No. 57 has now been in force a little over a year and will shortly come under review in connection with the opinions of local officers which, as noted last year, were called for by the Financial Commissioner. Sir Lewis Tupper has no reason to believe that it has been working otherwise than satisfactorily, though it will doubtless need amendment in some few details. A form of sale-deed and mortgage-deed has now been drawn up to suit most cases in which land is bought or a loan arranged on behalf of an estate, and the difficulties noted in last year's report have been surmounted in the cases in which such transactions have been carried through. In several instances it has been found possible to consolidate the debts of an estate by borrowing money on favourable terms either from another estate or from a private bank: in the former case the interests of the lending ward have been consulted as a preliminary to any such transaction, and the Financial Commissioner has satisfied himself that the investments were in every way desirable ones from the point of view of the lender.

A Registrar of Co-operative Credit Societies has only recently been appointed and it is too early yet, the Financial Commissioner thinks, to consider the establishment of village banks on wards' estates. The matter will be borne in mind, however, and the question taken up as soon as some experience has been obtained of the working of the rural societies now in existence under the supervision of the Registrar.

I have the honour to be,

Sir,

Your most obedient servant,

H. A. SAMS,

*Junior Secretary to Financial Commissioner, Punjab.*



## STATEMENT No. I.

GENERAL STATEMENT OF ESTATES UNDER CHARGE OF THE COURT OF WARDS DURING THE YEAR ENDING 30TH SEPTEMBER 1904.

DIVISION.	DISTRICT.	Serial No.	NAME OF ESTATE.	TOTAL LAND HELD IN PROPRIETARY RIGHT, IN ACRES.		Total assets on 30th September 1904.	Total liabilities on 30th September 1904.	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
DELHI.	Gurgáon ...	1	Saháranwas ...	1,537	1,408	3,187	749	3,668	3,741
		2	Arnauli ...	928	580	1,22,328	...	47,644	60,881
	Karnál ...	3	Sidhowál ...	799	470	3,70,719	...	50,525	19,088
		4	Saga ...	399	215	3,812	...	1,673	1,673
			Total ...	2,126	1,265	4,96,859	...	99,842	81,642
	Ambála ...	5	Buria ...	4,086	2,773	13,322	40,000	51,237	49,952
		6	Manauli ...	3,855	1,846	2,13,402	13	93,656	1,02,988
		7	Rámgarh ...	1,907	415	1,322	5,464	6,216	5,888
		8	Dhandhalru ...	263	120	741	185	2,480	2,365
		9	Kandhola ...	404	99	6,143	8,200	6,715	6,057
10		Dukheri ...	170	145	6,238	5,834	5,921	6,403	
		Total ...	10,685	5,398	2,41,168	59,696	1,66,225	1,73,653	
Kángra ...	11	Lambagráon ...	4,244	1,180	241	6,690	2,101	2,341	
	12	Guler ...	16,823	8,764	8,728	3,06,040	1,26,468	1,89,819	
		Total ...	21,067	9,944	8,969	3,12,730	1,28,569	1,92,160	
Hoshiárpur ...	13	Kathgarh ...	1,449	1,057	44,645	...	13,243	26,337	
	14	Babbaur ...	1,994	435	6,339	70,437	4,849	2,923	
		Total ...	3,443	1,492	50,984	70,437	18,092	29,260	
Jullundur ...	15	Moron ...	884	683	52,400	...	11,203	11,356	
	16	Dhaliwál ...	112	97	12,093	...	3,805	2,946	
	17	Aláwalpur ...	215	215	12,059	...	3,538	2,229	
		Total ...	1,211	995	76,552	...	18,546	16,531	
Ludhiána ...	18	Kotla Ajner ...	30	29	146	3,163	1,154	1,144	
	19	Ladhrán ...	77	61	310	12,534	3,518	3,623	
	20	Estate of S. Mahtáb Singh, Ladhrán ...	...	...	11,438	27,106	13,902	3,049	
		Total ...	107	90	11,694	42,803	18,574	7,816	
Ferozapore ...	21	Mumdot ...	54,376	48,098	12,18,186	4,530	4,90,172	3,38,312	
	22	Guru Harsahái ...	15,739	13,798	52,454	24,249	72,848	70,804	
	23	Mallanwála ...	5,948	3,770	38,676	51,411	20,004	11,613	
		Total ...	76,063	65,666	13,09,316	80,190	5,83,024	4,20,729	



## STATEMENT No I—concluded.

DIVISION.	DISTRICT.	Serial No.	NAME OF ESTATE.	TOTAL LAND HELD IN PROPRIETARY RIGHT, IN ACRES.		Total assets on 30th September 1904.	Total liabilities on 30th Septem- ber 1904.	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 ...	24	Kila Jiwan Singh ...	1,139	1,070	8,660	...	4,675	4,302	
		25	Estate of Anant Rám ...	576	325	10,241	...	3,803	4,987	
		26	Rajindar Singh ...	750	560	298	...	2,421	2,743	
		27	Sheikhupura ...	9,151	3,569	65,280	4,15,963	1,87,623	1,74,211	
		Total ...			11,616	5,524	84,479	4,15,963	1,98,522	1,86,243
	Gurdáspur ...	28	Fatehgarh ...	625	510	1,995	4,123	6,844	7,593	
	Siálkot ...	29	Kalaswála ...	955	928	10,749	598	6,624	6,717	
	Gujránwála ...	30	Kotshera ...	8,081	4,800	86,888	...	22,933	14,726	
	Shahpur ...	31	Mitha Tiwána ...	7,107	2,785	8,564	7,888	14,854	16,571	
		32	Malik Muhammad Sher Khan ...	6,546	1,504	3,370	45,917	8,440	10,703	
	Total ...			13,653	4,289	11,934	53,805	23,294	27,274	
Jhelum ...	33	Ghugh ...	3,702	1,594	89	...	5,201	6,709		
	34	Dulla ...	7,410	2,896	720	1,226	6,976	6,803		
	Total ...			11,112	4,490	809	1,226	12,177	13,517	
MOOLTAN.	Attock ...	35	Kot Fateh Khan ...	56,293	29,060	2,57,148	1,002	92,638	1,97,734	
	Miánwáli ...	36	Mehr Amír Muhammad ...	227,396	5,191	12,488	34,169	14,129	4,405	
	Jhang ...	37	Hassu Balel ...	6,582	2,244	58,789	256	14,463	6,397	
	Mooltan ...	38	Sher Shah ...	11,917	4,100	5,996	2,94,157	20,151	18,931	
	D. G. Khan ...	39	Rasti Malána ...	864	367	846	2,046	1,796	1,769	
		GRAND TOTAL ...			465,333	147,761	27,31,050	13,73,950	14,52,183	14,10,838

## DETAILED STATEMENT

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 1904.	
				Sums due to Government.						
				Sums advanced by Government.	Arrears of ward's rate.	Other sums including other arrears due to Government.				
1	2	3	4	5	6	7	8	9	10	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GURGAON ...	1	Saháranwas ... ..	1,738	...	185	564	1,738	...	7	
KARNAL ...	2	Arnauli ... ..	21,206	...	...	...	21,206	...	...	
	3	Sidhowál ... ..	...	...	...	...	...	...	...	
	4	Saga ... ..	3,902	...	...	...	3,902	...	...	
AMBALA ...	5	Buria ... ..	2,49,386	...	...	2,61,662	4,41,818	29,230	40,000	
	6	Manauli ... ..	22,192	...	13	...	22,192	...	5,400	
	7	Rámgarh ... ..	15,240	...	4	10,518	18,908	1,390	1,000	
	8	Dhandharu ... ..	6,414	...	...	4,398	10,127	500	1,000	
	9	Kandhola ... ..	13,730	...	...	10,734	13,730	2,534	8,200	
	10	Dukheri ... ..	10,157	...	...	726	...	5,049	5,800	
KANGRA ...	11	Lambagráon ... ..	21,323	...	...	...	13,933	700	6,600	
	12	Guler ... ..	3,79,483	...	...	1,59,300	53,509	1,79,234	3,06,000	
HOSHIARPUR ...	13	Kathgarh ... ..	...	...	...	...	...	...	...	
	14	Babhaur ... ..	86,354	15,000	...	4,159	33,751	1,325	70,400	
JULLUNDUR ...	15	Moron ... ..	...	...	...	...	...	...	...	
	16	Dhaliwál ... ..	...	...	...	...	...	...	...	
	17	Aláwalpur ... ..	3,315	...	...	515	3,830	...	...	
LUDHIANA ...	18	Kotla Ajner ... ..	7,082	...	...	8,904	12,190	633	3,100	
	19	Ladhrán ... ..	23,710	...	...	5,870	14,866	2,180	12,500	
	20	Estate of Sardár Mahtáb Singh, Ladhrán. ... ..	62,426	...	...	11,073	46,393	...	27,100	
FEROZEPUR ...	21	Mamdót ... ..	3,57,647	...	4,530	...	3,57,647	...	4,500	
	22	Guru Harsahái ... ..	1,27,418	...	237	1,76,219	2,27,351	52,274	24,200	
	23	Mallánwála ... ..	1,05,219	...	5	54,633	1,04,114	4,332	51,400	
LAHORE ...	24	Kila Jiwan Singh ... ..	...	...	...	...	...	...	...	
	25	Anant Rám ... ..	...	...	...	...	...	...	...	
	26	Rajinder Singh ... ..	...	...	...	...	...	...	...	
	27	Shekhupura ... ..	6,66,654	...	16	7,30,343	9,11,050	70,000	4,15,900	
GURDASPUR ...	28	Fatehgarh ... ..	12,980	...	...	1,125	8,202	1,750	4,100	
SIALKOT ...	29	Kalaswála ... ..	9,737	...	245	2,424	8,889	2,919	5,000	
GUJRANWALA ...	30	Kot Shera ... ..	21,592	...	...	...	21,592	...	...	
SHAHPUR ...	31	Mitha Tiwána ... ..	30,000	...	...	10,915	31,027	2,000	7,800	
	32	Estate of M. Muhammad Sher Khan. ... ..	76,289	...	...	26,426	51,121	5,677	45,900	
JHELUM ...	33	Ghugh ... ..	17,857	...	...	9,403	24,052	3,208	...	
	34	Dulla ... ..	4,342	...	...	209	...	3,325	1,200	
ATTOCK ...	35	Kot Fateh Khan ... ..	1,200	...	...	...	...	198	1,000	
MIANWALI ...	36	Mehr Amír Mumammad ... ..	30,682	...	200	14,637	10,705	645	34,100	
JBANG ...	37	Hassu Babel ... ..	540	...	256	...	540	...	2,000	
MOOLTAN ...	38	Sher Shah ... ..	3,17,939	...	452	...	14,840	9,394	2,94,100	
D. G. KHAN ...	39	Basti Malána ... ..	9,098	...	3	6,083	12,784	354	2,000	
GRAND TOTAL ...			27,16,852	15,000	6,146	15,10,840	24,96,007	3,78,881	13,73,000	

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 1904.	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.	
207	5	21	...	578	2,376	3,187	2,438	...	1
223	37,100	...	50,000	...	35,005	1,22,328	1,22,328	...	2
570	9,490	...	2,85,700	...	74,959	3,70,719	3,70,719	...	3
...	...	...	3,500	...	312	3,812	3,812	...	4
272	558	...	...	...	12,492	13,322	...	26,678	5
2,014	283	1,570	1,25,000	49,537	34,998	2,13,402	2,13,389	4,142	6
205	...	...	...	...	1,117	1,322	...	...	7
190	...	...	...	...	551	741	556	...	8
300	9	...	...	4,728	1,106	6,143	...	2,057	9
...	...	...	...	6,133	105	6,238	404	...	10
...	...	...	...	...	241	241	...	6,449	11
...	...	...	...	...	8,728	8,728	...	2,97,312	12
2,144	43	...	15,050	7,893	19,515	44,645	44,645	...	13
755	51	...	...	...	5,533	6,339	...	64,098	14
1,419	2	415	39,500	471	10,593	52,400	52,400	...	15
...	...	...	9,900	...	2,193	12,093	12,093	...	16
364	356	...	...	4,097	7,242	12,059	12,059	...	17
...	...	...	...	...	146	146	...	3,017	18
...	161	...	...	...	149	310	...	12,224	19
...	351	...	...	...	11,087	11,438	...	15,668	20
15,026	85,422	617	6,50,000	1,34,369	3,82,752	12,18,186	12,13,656	...	21
10,371	9,427	24,795	...	769	7,092	52,454	28,205	...	22
305	754	99	...	24,416	13,102	38,676	...	12,735	23
1,427	...	200	6,500	...	533	8,660	8,660	...	24
1,096	62	30	4,000	3,893	1,160	10,241	10,241	...	25
...	...	...	...	...	298	298	298	...	26
7,826	20,443	90	...	11,918	25,003	65,230	...	3,50,683	27
379	813	...	...	684	119	1,995	...	2,128	28
4,025	...	825	...	4,905	994	10,749	10,151	...	29
18,288	580	...	11,000	1,385	55,635	86,888	86,888	...	30
1,355	1,479	2,207	...	...	3,523	8,564	676	...	31
430	699	1,462	...	...	779	3,370	...	42,547	32
...	...	...	...	...	89	89	89	...	33
552	...	...	...	...	168	720	...	506	34
5	45,740	36,155	1,20,000	10,000	45,248	2,57,148	2,56,146	...	35
22	53	90	...	1,596	10,727	12,488	...	21,681	36
4,024	118	1,039	37,000	2,953	13,655	58,789	58,533	...	37
1,400	400	170	...	...	4,026	5,996	...	2,88,161	38
...	...	807	...	...	39	846	...	1,200	39
75,194	1,64,399	70,592	13,57,150	2,70,325	7,93,390	27,31,050	13,57,100	...	

## STATEMENT NO. III.

DETAILS OF INCOME OF ALL KINDS DURING THE YEAR ENDING 30TH SEPTEMBER 1904.

DISTRICT.	Serial No.	NAME OF ESTATE.	GROSS INCOME.							RECEIPTS OTHER THAN GROSS INCOME.			
			Jagir or talukdari income.	Income from khudkashi land.	Rent realised during the year.	Advance collection 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 and 13.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GURGAON	1	Saharanwas ..	...	...	3,462	...	...	206	3,668	...	...	...	...
KARNAL	2	Arnauli ..	45,032	...	496	...	1,220	896	47,644	...	...	...	...
	3	Sidhowal ..	35,213	...	4,685	...	9,221	1,406	50,525	...	...	...	...
	4	Saga ..	1,222	...	328	...	123	...	1,673	...	...	...	...
AMBALA	5	Buria ..	43,009	...	7,132	...	...	1,096	51,237	...	...	...	...
	6	Manauli ..	42,016	...	14,741	...	7,071	1,928	65,756	...	27,900	...	27,900
	7	Ramgarh ..	4,882	...	946	...	...	388	6,216	...	...	...	...
	8	Dhandhala ..	2,316	...	160	...	...	4	2,480	...	...	...	...
	9	Kandhola ..	5,574	...	610	...	46	215	6,445	...	270	...	270
10	Dukheri ..	2,155	...	515	...	17	158	2,845	...	122	2,954	3,076	
KANGRA	11	Lambagraon ..	2,000	...	16	...	...	85	2,101	...	...	...	...
	12	Guler ..	23,474	...	2,554	...	...	446	26,474	99,994	...	...	99,994
HOSHIARPUR	13	Katbagh ..	2,814	...	8,861	...	255	1,096	13,026	...	217	...	217
	14	Babhaur ..	954	...	1,646	...	...	2,249	4,849	...	...	...	...
JULLUNDER...	15	Moron ..	5,003	...	4,510	...	1,337	350	11,200	...	3	...	3
	16	Dhaliwal ..	2,727	...	736	...	342	...	3,805	...	...	...	...
	17	Alawalpur ..	1,008	410	1,303	...	...	562	3,283	...	10	245	255
LUDHIANA	18	Kotla Ajner ..	1,004	...	150	...	...	...	1,154	...	...	...	...
	19	Ladhran ..	3,158	...	360	...	...	...	3,518	...	...	...	...
	20	Estate of Mahtab Singh, Ladhran.	13,902	...	...	...	...	...	13,902	...	...	...	...
FEROZEPUR	21	Mamdot ..	90,297	4,962	1,64,044	...	22,214	1,46,456	4,27,963	...	35,548	26,661	62,209
	22	Gurn Harsahai ..	2,333	23	59,287	125	135	2,815	64,718	...	397	7,733	8,130
	23	Mallanwala ..	...	329	9,057	3	...	612	10,001	7,000	680	2,323	10,003
LAHORE	24	Kila Jiwan Sing ..	1,007	...	3,372	...	221	75	4,675	...	...	...	...
	25	Anant Ram ..	...	...	3,251	...	136	416	3,803	...	...	...	...
	26	Rajindar Singh ..	...	...	2,346	...	...	75	2,421	...	7,911	270	8,181
	27	Sueknapura ..	1,48,361	529	28,370	118	...	2,064	1,79,442	...	...	...	...
GURDASPUR	28	Fatehgarh ..	...	...	4,317	...	...	2,486	6,803	...	41	...	41
SIALKOT	29	Kalaswala ..	...	...	6,164	...	...	460	6,624	...	...	...	...
GUJANWALA	30	Kotshera ..	250	...	20,451	1,000	384	848	22,933	...	...	...	...
SHAHPUR	31	Mitha Tiwana ..	8,760	64	4,835	...	...	532	14,191	...	178	485	663
	32	Estate of M. Muhammad Sher Khan.	7,824	...	590	...	...	2	8,416	...	24	...	24
JHELM	33	Ghugh ..	80	21	5,092	...	...	8	5,201	...	...	...	...
	34	Dulla ..	213	173	4,540	...	...	1,650	6,576	...	...	400	400
ATTOCK	35	Kot Fateh Khan ..	4,485	...	38,281	...	1,275	42,820	86,861	...	5,777	...	5,777
MIANWALI	36	Mehr Amir Muhammad	57	54	3,659	...	...	309	4,079	10,000	17	103	10,120
JHANG	37	Hassu Balci ..	...	...	14,828	...	1,285	90	16,203	...	262	...	262
MOOLTAN	38	Sher Shah ..	3,687	...	9,061	...	...	1,749	14,497	...	...	5,654	5,654
D. G. KHAN...	39	Basti Malana ..	...	...	1,450	...	...	346	1,796	...	...	...	...
GRAND TOTAL			5,04,807	6,565	4,36,206	1,246	45,282	2,14,898	12,09,004	1,16,994	79,357	46,828	2,43,179



STATEMENT  
DETAILS OF EXPENDITURE OF ALL KINDS

DISTRICT.	Serial No.	Name of Estate.	Government revenue and cesses. Haqq-ul-Tahsil and commutation fees.	Wards' 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.
1	2	3	4	5	6	7	8
			Rs.	Rs.	Rs.	Rs.	Rs.
GURGAON ...	1	Saháranwas ...	2,584	..	376	376	87
KARNAL ...	2	Arnauli ...	5,734	738	2,643	3,381	4,485
	3	Sidhowál ...	4,532	716	1,834	2,550	1,323
	4	Saga ...	208	83	65	148	827
	5	Buria ...	8,258	764	2,164	2,928	851
AMBALA ...	6	Manauli ...	11,107	933	3,185	4,118	2,600
	7	Rámgarh ...	914	270	427	697	120
	8	Dhandhalra ...	344	124	64	188	1,320
	9	Kandhela... ..	747	297	437	734	180
KANGRA ...	10	Dukheri ...	164	155	180	335	180
	11	Lambagráon ...	12	105	96	201	305
	12	Guler ...	2,576	515	703	1,218	5,000
HOSHIARPUR ...	13	Kathgarh ...	1,400	384	1,119	1,503	..
	14	Babhaur ...	477	242	..	242	..
SILVANDUR ...	15	Moron ...	2,000	361	682	1,043	2,968
	16	Dhaliwál ...	273	190	180	370	240
	17	Aláwalpur ...	460	163	271	434	..
LUDHIANA ...	18	Kotla Ajner ...	32	58	..	58	421
	19	Ladhrán ...	567	176	..	176	500
	20	Estate of Mabtáb Singh, Ladhrán	1,760	389	..	389	..
FEROZEPUR ...	21	Mamdot ...	55,384	4,041	16,639	20,680	8,296
	22	Guru Harsahái ...	7,062	1,141	1,588	2,729	425
	23	Mallánwála ...	3,432	580	914	1,494	720
	24	Kila Jíwan Singh ...	1,355	214	408	622	909
LAREORE ...	25	Estate of Anant Bám ...	1,003	171	240	411	146
	26	Rajinder Singh ...	680	117	238	355	297
	27	Sheikhupura ...	17,601	1,391	2,678	4,069	3,108
GURDASPUR ...	28	Fatehgarh ...	1,638	302	642	944	..
SIALKOT ...	29	Kaláswála ...	2,466	258	612	870	240
GUJRANWALA ...	30	Estate of Sardár Mangal Singh ...	6,782	480	1,052	1,532	1,700
SHAHPUR ...	31	Mitha Tiwána ...	3,026	780	1,236	2,016	150
	32	Estate of M. Muhammad Sher Khan.	1,201	..	662	662	480
JHELOM ...	33	Ghugh ...	2,490	254	168	422	299
	34	Dulla ...	2,434	290	176	466	200
ATTOCK ...	35	Kot Fateh Khan ...	6,331	..	7,488	7,488	6,500
MIANWALI ...	36	Mehr Amír Muhammad ...	1,323	210	244	454	1,000
JHANG ...	37	Hasau Balel ...	1,973	245	669	914	..
MOOLTAN ...	38	Sher Shah ...	4,072	472	1,278	1,751	2,100
D. G. KHAN ...	39	Basti Malána ...	570	154	61	215	159
		Total ...	1,64,972	17,763	51,420	69,183	48,136

## No. IV.

DURING THE YEAR ENDING 30TH SEPTEMBER 1904.

Allowance to family.	Educational expenses.	Expenditure on improve- ments and repairs.	Miscellaneous expenditure on marriages, cere- monies, 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.
9	10	11	12	13	14	15	16	17	18
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
70	66	126	432	...	...	...	3,741	10.3	1
4,616	1,158	1,971	9,536	...	30,000	...	60,881	7.01	2
1,050	960	268	8,405	...	...	...	19,088	5.00	3
383	...	...	107	...	...	...	1,673	8.86	4
3,960	619	363	3,743	...	...	29,230	49,952	6	5
6,479	510	2,724	24,035	...	51,415	...	1,02,988	6	6
1,050	...	77	1,640	...	...	1,390	5,888	11	7
...	...	...	13	...	...	500	2,365	7	8
660	...	100	1,102	...	...	2,534	6,057	11	
116	...	53	506	...	...	5,049	6,403	11	10
538	120	100	345	...	...	700	2,341	9.56	11
500	...	...	1,291	...	...	1,79,234	1,89,819	4.60	12
1,100	4,268	417	2,574	...	15,075	...	26,337	11.36	13
600	...	130	149	...	...	1,325	2,923	5	14
960	646	180	1,508	...	2,051	...	11,356	9.3	15
870	...	150	1,043	...	...	...	2,946	9.7	16
715	...	61	559	...	...	...	2,229	13.2	17
...	...	...	...	...	...	633	1,144	5	18
200	...	...	...	...	...	2,180	3,623	5	19
900	...	...	...	...	...	...	3,049	2.7	20
14,280	5,410	93,913	28,131	...	1,12,218	...	3,38,312	4.94	21
1,250	...	1,364	4,820	...	880	52,274	70,804	3.84	22
...	...	430	1,205	...	...	4,332	11,613	12.64	23
480	434	118	384	...	...	...	4,302	13.3	24
600	48	2,441	338	...	...	...	4,987	10.8	25
710	242	85	344	...	...	...	2,743	14.6	26
3,468	1,899	2,163	71,903	...	...	70,000	1,74,211	3.5	27
1,585	...	802	844	...	...	1,780	7,593	13.9	28
...	...	60	162	...	...	2,919	6,717	13.1	29
964	758	2,394	596	...	...	...	14,726	6.6	30
2,250	2,504	907	3,718	...	...	2,000	16,571	11.5	31
840	60	208	1,575	...	...	5,677	10,703	7.8	32
144	...	...	146	...	...	3,208	6,709	8.11	33
160	47	...	176	...	...	3,325	6,808	7.1	34
1,300	...	287	45,630	10,000	1,20,000	198	1,97,734	8.6	35
200	120	279	384	...	...	645	4,405	11.13	36
960	193	1,367	1,050	...	...	...	6,397	5.6	37
1,200	..	270	144	...	...	9,394	18,931	11.9	38
163	8	226	74	...	...	354	1,769	8.02	39
55,371	20,070	1,13,974	2,18,612	10,000	3,31,639	3,78,881	14,10,838	...	

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 immoveable 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
DELHI	Ambala	1	Khudda	30th Octr. 1897.	490	490	...	2,370	14	14	14	14	16th Novr. 1903.	
		2	Dhin	15th March 1896.	619	619	...	520	54	54	57	57	5th July 1904.	
		3	Bhareli	20th Dec. 1896.	542	542	...	62,144	1,635	956	1,705	1,025	20th Sepr. 1904.	
			Total	...	1,651	1,651	...	65,034	1,703	1,024	1,776	1,096	...	
JULLENDUR	Ludhiána	4	Mandiani	1886	...	...	...	1,412	23	21	23	21	...	Made over to District Jndge.
LAHORE	Lahore	5	Todepur	2nd April 1897.	17,564	17,564	...	1,323	229	206	229	206	30th June 1904.	
		6	Akhrota	4th January 1899.	11,000	11,000	...	2,280	67	65	67	65	15th Sepr. 1903.	
			Total	...	28,564	28,564	...	3,603	296	271	296	271	...	
			GRAND TOTAL	...	30,215	30,215	...	70,049	2,022	1,316	2,095	1,388	...	





