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REPORT

OF THE

ADMINISTRATION OF ESTATE

UNDER THE

COURT OF WARDS

IN THE

PUNJAB

For the year ending 30th September 1910.

Published by Authority.

Price : Annas 5 or 5d.



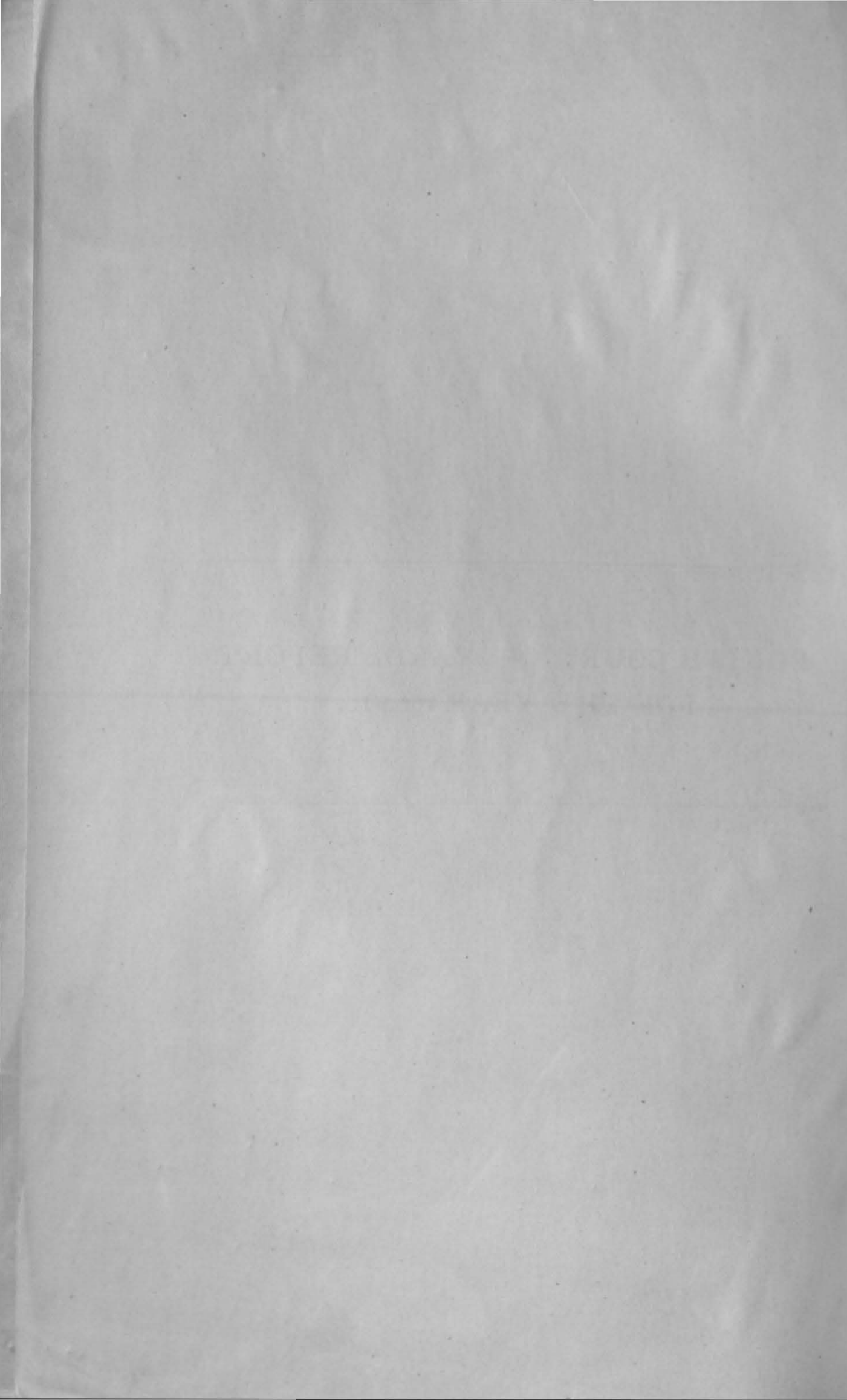
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1911.



PUNJAB COURT OF WARDS REPORT
FOR THE YEAR 1909-10.

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1911.

REPORT

OF THE

COMMISSIONERS OF THE LAND OFFICE

IN RESPONSE TO A RESOLUTION PASSED BY THE HOUSE OF COMMONS

ON THE 17TH MARCH 1881

BY THE COMMISSIONERS

OF THE LAND OFFICE

IN RESPONSE TO A RESOLUTION PASSED BY THE HOUSE OF COMMONS

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(Maximum number of pages fixed for the text-6.)

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NO. 298-A (Rev. & Agri.—Genl.)

FROM

THE HON'BLE Mr. R. HUMPHREYS, I.C.S.,
Offg. Revenue Secretary to Government,
Punjab and its Dependencies,

TO

THE SECRETARY TO THE GOVERNMENT OF INDIA,
DEPARTMENT OF REVENUE
AND AGRICULTURE.

Dated Lahore, 27th April 1911.

Revenue & Agriculture.

General.

SIR,

I AM directed to submit, for the information of the Government of India, a copy of the report on the administration of the estates under the Court of Wards in the Punjab for the year ending the 30th September 1910. Once more the report is clear and concise and hardly calls for a review.

2. The Lieutenant-Governor notices with pleasure the tendency to invest the surplus funds of the estates under the Court in real property rather than in Government paper. The advantages of this form of investment are obvious. It is satisfactory to notice that the Court is freeing itself gradually from the charge of those petty estates whose management it had undertaken under a somewhat liberal conception of the duties of the Court of Wards.

3. His Honour heartily approves of the development of horse and cattle breeding on the wards' estates. The only disquieting feature in the report is the possibility of embezzlement on such a large scale as that which is noticed in the Lahore district. It is satisfactory, however, that the whole system of accounts and management has now been overhauled and reorganised, and Sir Louis Dane trusts that under the new system the repetition of serious defalcations will be rendered impossible.

I have the honour to be,

SIR,

Your most obedient Servant,

R. HUMPHREYS,

Offg. Revenue Secretary to Government, Punjab.

THE NATIONAL ASSOCIATION OF
MUSICIANS
OF AMERICA

1914

1914

I have the honor to acknowledge the receipt of your letter of the 10th inst. in relation to the proposed changes in the National Association of Musicians of America. I am sorry to hear that you are not satisfied with the proposed changes. I am sure that the proposed changes are for the benefit of the Association and the music profession in general. I am sure that the proposed changes will be of great benefit to the Association and the music profession in general. I am sure that the proposed changes will be of great benefit to the Association and the music profession in general.

I have the honor to acknowledge

Yours respectfully,

W. J. ...

No. 249.

FINANCIAL COMMISSIONERS' OFFICE,

Dated LAHORE, the 28th March 1911.

FROM

A. M. STOW, ESQUIRE,

Junior Secretary to the Financial Commissioners, Punjab,

TO

THE HON'BLE MR. H. P. TOLLINTON,

Revenue Secretary to Government, Punjab.

The Hon'ble Mr. A. Meredith.

SIR,

I am directed to submit the annual Court of Wards report for the year ending 30th September 1910.

2. Four estates have been released and 3 taken under superintendence during the year, the total number under management being 51.

The total area under management is 3,41,006 acres, of which 2,09,847 are cultivated, the land revenue paid amounting to Rs. 2,21,295.

The total assets are valued at over 4 crores, of which 116 lakhs represent the capitalized value of land revenue assignments, 183 lakhs the estimated value of land, and about 55 lakhs the value of house property. The valuation of the land under superintendence represents 82 times the land revenue.

The following estates have assets exceeding 20 lakhs, Mamdot (81 lakhs), Hardit Singh (45 lakhs), Sheikhpura (31 lakhs). Investments in securities of Government or local bodies amount to 15½ lakhs, a considerable decrease on last year's figures due to sale of securities by large estates for purchases of landed property and other objects: while rather over 6 lakhs are lent to other estates under the Court of Wards. Liabilities have been further reduced to just under 12 lakhs.

Classified according to income the estates stand as follows:—

Exceeding one lakh	...	...	...	...	...	...	...	...	5
Between Rs. 50,000 and 1 lakh	...	...	...	...	...	...	...	...	5
Between Rs. 25,000 and 50,000	...	...	...	...	...	...	...	...	7
Below Rs. 25,000	...	...	...	...	...	...	...	...	34

3. The following estates were taken under charge during the year under report:—

Estates taken over.

- (1) Niamat Ali Khan, Mandal, Karnal district. The ward is only 7 years of age, and he and his cousin Zulfikar Ali Khan, who is also a ward, are the only male representatives of the 2nd branch of the Mandal family.
- (2) Tika Baldeo Singh of Guler, Kangra district. As noted in last year's report it was necessary to undertake the superintendence of the Tika's property as well as that of the Raja, so that the Tika may be prevented from making himself responsible for debts with which he has no personal concern.
- (3) Sardar Gopal Singh, Sardar Prithipal Singh and Sardar Bikramajit Singh of Baghowal, Gurdaspur district. The estate was under the Court of Wards during the lifetime of the father of the wards, and it was considered advisable that the

superintendence should be continued. Sirdar Gopal Singh is anxious to pay off his debts and be released from superintendence but owing to family quarrels no arrangement has yet been made for the partition of the property between him and his step-brothers.

Sanction of Government was obtained to the retention of the Mitha Tiwana estate, No. 37, for another five years. Although the wards have attained their majority, the condition of the estate is still far from satisfactory.

Estates released,

4. Four estates were released during the period 1909-10:—

- (1) The estate of Bhai Zabbarjang Singh of Sidhowal in the Karnal district was released from superintendence in November 1909. This estate was taken under the Court of Wards in 1894, and the ordinary income was then estimated at Rs. 29,541 mostly derived from jagirs. There were no liabilities. The long minority of the ward enabled the estate to accumulate considerable balances. Nearly 3 lakhs of rupees were invested in promissory notes, and landed property consisting of 14 squares in chak number 132, and the village of Parkerabad in the Lyallpur colony has been purchased at a cost of over a lakh and a half. The income of the estate is now about half a lakh of rupees. The ward was educated at the Aitchison College and is proficient in manly exercises. Unfortunately the balance of three-quarters of a lakh remained uninvested and the Bhai has been unable to resist the temptation to extravagance afforded by the proximity of Patiala and Amballa. Since his release he has run through all the ready money available and has incurred considerable debts. It has been found necessary to resume superintendence of the estate since the expiry of the year under report.
- (2) The small estate of Sirdar Shamsher Singh, of Dukheri, in the Amballa district was released on the ward attaining his majority. The estate when taken under the Court of Wards in 1903 was in debt to the extent of Rs. 10,000. These debts have all been paid off, and debts to the estate amounting to Rs. 6,265 have been collected. The ward has been educated at the Municipal Board School at Amballa.
- (3) The estate of Lala Anant Ram in the Lahore district has been released during the year on the ward attaining the age of 21. At the assumption of charge in 1891, the landed property of this estate was shown as valued at Rs. 2,37,305, while it is now valued at Rs. 64,880 or 80 times the annual land revenue assessed upon it. At this standard of valuation the land at the assumption of charge was worth Rs. 55,840. On this estimate the assets in 1891 amounted to Rs. 83,392, as against Rs. 1,19,557 at the date of release. The ward has been educated at the Mission High School in Lahore.
- (4) The small estate of Gurbachan Singh of Kotla Ajner in the Ludhiana district was taken under superintendence in 1896. The debt then amounted to Rs. 7,082. The income is small and the estate has only been retained so long under the Court of Wards because the debt remained unpaid. The debt has now been cleared off, and the estate released from management. The ward was educated at the Municipal Board School, Ludhiana.

It is a matter for congratulation that the Court of Wards has now been relieved of the responsibility for these last three petty estates, the superintendence of which would certainly not have been assumed under the principles of management which have for some time past commended themselves to Financial Commissioners. The Dukheri estate was only taken over because the Deputy Commissioner had raised hopes of Government management by himself passing an order assuming superintendence.

5. The total liabilities of the estates have been reduced from Rs. 12,85,157 to Rs. 11,97,331. Twenty estates are entirely free from debt. In others the

Payment of debts.

debt is small, while liabilities are gradually being lightened in heavily involved estates, of which the most important are Manauli (No. 7), Sheikhpura (No. 25), Muhammad Nawaz Khan (No. 43), Sher Shah (No. 48), Guler (No. 12), Kamalia (No. 44), and Khan Bahadur Makhdum Hassan Baksh (No. 50).

The debts of the Manauli estate are owed to relatives of the ward and are in course of liquidation. The Sheikhpura estate will probably be free from debt in March 1912. All the unsecured debts of Muhammad Nawaz Khan of Mianwali, due to money-lenders, have been settled, leaving only a large sum of *nazrana* still due to Government. The liabilities of the Sher Shah estate, including a loan from Mamdot, have been steadily reduced, and it is under contemplation to sell land in the Muzaffargarh district belonging to the ward in order to settle with certain miscellaneous creditors. The Raja of Tehri Garhwal declined to advance a further sum of Rs. 35,000 to the Raja of Guler. Endeavours are now being made to liquidate the joint debts of the Raja and Tika, and the debts of the Tika standing in his own name by mortgaging lands for a period of 20 years, the lands to revert to the estate free of debt at the expiration of that period. The debt due by the Kamalia estate to Government is being steadily cleared off, and further progress in this direction will be effected by the sale-proceeds of building land which is being auctioned. The mortgages on wells near Kamalia town have been paid off. The liabilities of the estate of Makhdum Hassan Baksh have been reduced, but still amount to over a lakh of rupees. Steps are being taken to expedite the settlement of these debts.

6. Investments in Government securities of securities of local bodies now amount to rather over 15½ lakhs, or 4½ lakhs less than last year.

Assets and their treatment.

The Mamdot estate has transferred some 2½ lakhs formerly invested in Government paper to loans secured on immoveable property bearing a higher rate of interest. This estate has also provided 5½ out of the 6 lakhs shown in column 8 of statement II as lent to other estates under the Court of Wards. Over a lakh and a half was spent on improvements to canals owned by the Nawab, and expenditure on permanent improvements to buildings and landed property amounted to nearly one lakh more. The balance of 2½ lakhs in the Treasury will be required for further improvements in the canals and buildings schemes already sanctioned or in contemplation. The chief work now in progress is the remodelling of the canals owned by the Nawab. They will in future be fed from one head instead of from three heads thereby preventing waste of water, and will be more correctly aligned.

As explained in last year's report the estate of Hardit Singh in Rawalpindi has invested a large portion of its Government securities in house property in Rawalpindi.

The cash balance in treasuries at the credit of the wards has been reduced during the year under report. But the case of the Sidhowal estate affords an instance, if such were required, of the risks involved in allowing wards to succeed to large uninvested balances. It is hoped that Deputy Commissioners will devote particular attention to the necessity for providing suitable investments for surplus funds or planning permanent improvements to the estates.

Other important transactions during the year may be briefly noticed. The Buria estate purchased 95 acres of land, and was also in a position to lend Rs. 15,500 to the Raipur estate (No. 8) under the Court of Wards. The estate of the late Sardar Partab Singh purchased 1,174 acres of land in the Hafizabad tahsil for Rs. 85,000, to provide for which expenditure, Government paper to the value of Rs. 55,081 was disposed of.

7. Twenty-five wards attended the Aitchison College during the year, one was at the Khalsa College and one at the Aligarh College.

Education.

Sirdar Gajindar Singh of Kathgarh in the Hoshiarpur district, of whose present property the Collector is guardian under Section 47 of the Court of Wards Act, is also being educated at Aitchison College. Other minor wards are being educated privately or at local schools.

The reports received are on the whole satisfactory.

Tika Baldeo Singh of Guler (No. 12) whose name was accepted last year for the post of Extra Assistant Commissioner in Register C, is now preparing himself for the departmental examination. He has been permitted to undergo Settlement training under the Settlement Officer, Dehra Hamirpur.

8. The accounts of twenty-eight estates with an income of over Rs. 5,000 were audited during the year. These audits continue to be of great assistance in the working of Court of Wards estates.

Official audit of accounts.

9. The most noticeable feature of the year's administration in the Lahore district was the series of frauds perpetrated by Munshi Ram, Court of Wards clerk. This man's embezzlements amounted to Rs. 22,676, of which Rs. 16,206 was in the form of jewellery. He was arrested and Rs. 14,760 have been recovered. Prosecutions were instituted and convictions obtained against Munshi Ram in five cases dealing with six distinct charges of fraud. In each of these he was sentenced to seven years' rigorous imprisonment (the sentences to run concurrently) and in one case to a fine of Rs. 10,000. The appeals in these cases have all been rejected by the Chief Court. Munshi Ram's father and brother were also implicated, and have been prosecuted and convicted. Each has been sentenced to 2 years' rigorous imprisonment and a fine of Rs. 10,000 each. The case has been reported to Government and orders are awaited. Meanwhile the whole system of accounts and management has been reorganized.

Frauds in the Lahore district.

10. The Deputy Commissioner of Attock has devoted attention to improving the arrangements for horse-breeding in the stud farm belonging to the Kot estate. The number of mares was found to be too large, and 9 brood mares were sold. A number of young stock was also disposed of, thereby reducing the expense of the stables which had entailed a heavy charge on the estate. The number of mares reserved for mule-breeding has been increased, as this affords the best chance of some return for the money spent on the upkeep of the stud. The Deputy Commissioner is also considering the question of utilizing the extensive grazing grounds belonging to the estate for the breeding of a good stamp of draught cattle from which a profit may be expected. A beginning has been made by the purchase of an excellent bull at the Talagang fair. A good start also appears to have been made with sheep breeding. The number of camels belonging to the estate, the Deputy Commissioner thinks, is too large and he has issued orders for its reduction.

Stud farms, cattle and sheep breeding.

No special remarks are required regarding the stud farm maintained by the Mamdot estate. The example of the Kot estate in the matter of cattle and sheep breeding might be followed in other estates where circumstances are favourable to the breeding or rearing of good stock. The demand for good draught cattle and good fleeces should ensure a profit from such enterprises. It is understood that the encouragement of such undertakings is receiving the attention of the Director of Agriculture.

11. A long standing dispute between the members of the Sher Shah family regarding shares in the property has been arranged by Mr. Abraham, officiating Deputy Commissioner of Multan. The agreement has not yet been reduced to legal shape.

General.

Two wards died during the year, the Guru of Harsahai and Sayad Muhammed Mehdi Shah, one of the wards of the Salarwahan estate in Multan. The former has left two sons and superintendence has been continued.

The statements appended to this report show details of estates with an income of under Rs. 25,000 only when such an estate is the only one in the district, or has been released during the year. Otherwise they are shown as so many petty estates, with only one set of figures.

I have, etc.,

A. M. STOW,

Junior Secretary to the Financial Commissioners, Punjab.

STATEMENTS.

GENERAL STATEMENT OF ESTATES UNDER CHARGE OF THE

DIVISION.	District.	Serial No.	Name of estate.	Name of ward.	Date of birth of ward, if a minor.	Date of assumption of charge.	
1	2	3	4	5	6	7	
DELHI	Karnal	1	Arnauli	S. Shamsber Singh	21-12-1890	13-9-1897	
		2	Zulfiqar Ali Khan	Zulfiqar Ali Khan	2-1-1903	27-8-1908	
		3	Nimat Ali Khan	Nimat Ali Khan	7-2-1903	18-10-1909	
		4	Sidhowal	S. Zabarjaog Singh	9-11-1888	7-7-1894	
	Anbala	5	Dukheri	S. Shamsber Singh	2-2-1889	1-7-1903	
		6	Buria	S. Lachhman Singh	7-4-1891	18-8-1894	
		7	Manali	S. Umrao Singh	15-6-1896	7-9-1909	
		8-11	4 petty estates	.....	.....	.....
	Kangra	12 & 13	2 petty estates	.....	.....	.....
	Hoshiarpur	14	1 ditto	.....	.....	.....
	JULLANDHUR	Jalandhar	15	Kartarpur	Guru Atma Singh Kanwar Sardul Singh	12-6-1901 23-7-1902	2-12-1908
16-19			4 petty estates	.....	.....	.....
Ludhiana		20	Kotla Ajner	Gurbachan Singh	.....	2-8-1896
		21	1 petty estate	.....	.....	.....
Ferozepore		22	Mamdot	Nawab Ghulam Kutab-ud-din Khan.	13-10-89	21-1-1891	
		23	Guru Harsabai	Guru Jaswant Singh Karam Singh	16-10-1898 14-10-1902	1-10-1896	
	24		1 petty estate	.....	.....	.....
LAHORE	Labore	25	Sheikhupura	Raja Fateh Singh, Kanwar Kesri Singh and Rani Chanian.	5-11-1883 24-3-1885 21-9-1882	1-10-1900	
		26	Anant Ram	L. Anant Ram	12-2-1890	28-8-1891	
		27	Ghulam Muhammad Khan and Ghulam Hussan Khan.	Ghulam Muhammad Khan and Ghulam Hussan Khan.	19-2-1889	14-1-1898	
	Amritsar	28-30	3 petty estates	.....	.....	.....
		Gurdaspur	31	1 petty estate
			32-34	3 petty estates
		Sialkot	35	1 petty estate
	Gujranwala	36	Late Sardar Partab Singh.	Bahadur Singh	25-7-1892	9-4-1906	
				Budh Singh	3-4-1895		
				Sudh Singh	30-10-1897		
Shahpur	37	Mitha Tiwana	Malak Dost Muhammad Khan.	1-11-1887	1-10-1890		
			Malak Ghulam Jilani Khan	7-12-1888			
	38	1 petty estate	.....	.....	.....
RAWALPINDI	Jhelum	39 & 40	2 petty estates	.....	.....	.....
	Rawalpindi	41	Hardit Singh	Sardar Sohan Singh	18-7-1894	2-5-1906	
				" Mohan Singh	6-6-1897		
	Attock	42	Kot Fateh Khan	S. Muhammad Nawaz Khan	12-8-1901	2-4-1903	
	Mianwali	43	Muhammad Nawaz Khan.	Muhammad Nawaz Khan and Muhammad Abdul Rahman Khan.	.....	14-1-1907
	Montgomery	44	1 petty estate	.....	.....	.....
	MULTAN	Jhang	45 & 46	2 petty estates
47					Salarwahan	S. Muhammad Jaffir Shah and S. Muhammad Baqar Shah.	9-7-1897 5-10-1903	4-4-1907
Multan		48	Sher Shah	M. Pir Shah and S. Amir Haider Shah.	.....	11-10-1900
				49	Luddan	M. Ahmad Yar M. Muhammad Yar M. Allah Yar	6-4-1896 8-2-1905 3-10-1899	2-1908
Muzaffargarh		50	1 petty estate	.....	.....	.....
		51	1 petty estate	.....	.....	.....

b. I.
 COURT OF WARDS DURING THE YEAR ENDING 30TH SEPTEMBER 1910.

Section and sub-section of Act applicable.	Annual value of Jagir.	LAND HELD IN PROPRIETARY RIGHT.			Total liabilities on assumption of charge.	Total liabilities on 30th September 1910.	Serial No.
		Total area.	Cultivated area.	Land revenue.			
		9	10	11				12	13	14	15
	Rs.	Acres.	Acres.	Rs.	Rs.	Rs.	
Section 35 (b), Punjab Act IV of 1872 ...	45,680	997	577	464	79,935	...	1
Section 6 of Punjab Act II of 1903 ...	13,606	3,770	1,996	2,736	...	...	2
Sections 6 and 9 of Punjab Act II of 1903 ...	13,080	...	...	...	...	...	3
Section 35 (b), Punjab Act IV of 1872 ...	29,420	1,452	1,096	3,154	...	...	4
Section 6 of Punjab Act II of 1903 ...	1,637	172	147	198	10,157	...	5
Section 35 (b), Punjab Act IV of 1872 ...	42,059	4,258	2,903	3,903	2,49,386	...	6
Section (b), Punjab Act II of 1903 ...	40,723	3,883	1,865	5,007	50,000	45,812	7
Section (b), Punjab Act II of 1903 ...	21,748	6,612	3,160	2,379	1,81,557	86,532	8-11
.....	25,562	21,935	9,852	2,888	4,00,806	2,14,748	12 & 13
.....	1,221	1,994	445	497	86,354	56,951	14
.....	11,358	11,724	9,930	14,480	67,014	...	15
Section 6, Act 3 of 1903 ...	7,102	590	564	1,300	9,582	...	16-19
Section 35 (b) of Act IV of 1872 ...	1,028	30	19	12	7,082	...	20
.....	2,861	190	190	315	1,016	...	21
Section 35 (b), Punjab Act IV of 1872 ...	74,096	66,995	59,827	53,950	3,57,647	4,785	22
Section 6 of the Court of Wards Act, 1903 ...	7,223	15,433	13,458	5,735	1,27,418	445	23
.....	...	5,936	3,629	2,970	1,05,219	15,443	24
Section 35 (b), Punjab Act IV of 1872 ...	80,294	9,071	3,531	6,204	6,66,654	94,536	25
Section 35 (b), Punjab Act IV of 1872 ...	...	576	325	811	...	...	26
Sections 6 (1), 8 and 9 of Punjab Act II of 1903.	...	796	711	415	5,434	5,333	27
.....	10,652	3,126	2,367	2,225	17,026	500	28-30
.....	2,421	523	498	1,186	2,641	...	31
.....	3,493	1,977	1,789	4,052	37,104	24,687	32-34
.....	...	917	767	927	9,787	...	35
Section 6, Act II of 1903 ...	562	3,595	2,110	2,631	701	...	36
Section 6, Act II of 1903 ...	8,092	10,945	2,452	2,562	30,000	...	37
.....	6,954	6,510	1,501	1,070	76,289	23,323	38
.....	Inam 355	2,189	3,707	2,838	19,019	13,247	39 & 40
Section 6, Act II of 1903 ...	999	15,010	11,535	33,390	3,245	54	41
Section 6, Act II of 1903 ...	6,184	57,635	31,924	14,401	1,200	...	42
Section 6 ...	...	14,455	6,620	6,465	1,32,436	1,27,090	43
.....	150	1,722	1,154	530	1,68,371	85,923	44
.....	2,000	12,750	4,604	5,829	63,484	20,258	45 & 46
.....	...	7,165	5,696	18,548	71,434	25,880	47
Section 35 (g) of Act IV of 1872 ...	3,165	11,453	4,300	6,468	3,17,939	2,38,541	48
Section 5 of Act II of 1903 ...	...	21,549	12,117	12,335	12,242	6,141	49
.....	4,015	4,896	1,925	2,540	1,79,107	1,07,602	50
.....	...	1,180	558	881	2,080	...	51
Total ...	4,67,764	341,006	2,09,847	2,21,295	34,69,316	11,97,331	

STATEMENT

ASSETS AND LIABILITIES

DISTRICT.	Serial No.	Name of estate.	ASSETS.						
			Capitalized value of jagir.	Estimated value of land.	Estimated value of house property.	Investments, loans and advances.			
						Government securities of Local Bodies.	Loans to other estates under the Court of Wards.	Loans secured on other immovable property.	Advances to tenants.
1	2	3	4	5	6	7	8	9	10
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
KARNAL	1	Arnauli	11,42,150	37,154	34,000	1,10,900	..	127	..
	2	Zulfiqar Ali Khan	3,40,150	2,19,046	38,639	..	..	..	..
	3	Niamat Ali Khan	3,27,225	..	..	..	..	..	..
	4	Sidhowal	7,35,725	2,01,742	51,050	2,85,700	..	1,500	..
AMBALA	5	Dukheri	40,925	15,440	5,000	..	..	..	..
	6	Buria	10,51,475	3,06,834	5,00,000	20,000	15,500	..	..
	7	Manauli	10,18,075	4,00,560	50,000	2,50,000	..	..	..
KANGRA	8-11	4 petty estates	5,43,700	1,90,320	91,506	..	..	3,456	..
	12 & 13	2 " "	6,39,175	2,30,880	69,650	..	..	..	..
HOSHARPUR	14	1 " "	30,525	39,760	1,000	..	..	..	..
JALANDHAR	15	Kartarpur	2,83,950	11,58,400	2,31,750	38,900	..	..	1,370
	16-19	4 petty estates	1,77,550	1,04,000	1,00,800	14,800	..	3,024	..
LUDHIANA	20	Kotla Ajner	25,706	5,920	1,000	..	..	..	..
	21	Petty estate	71,525	25,200	8,830	..	..	..	..
FEROZEPUR	22	Mamdot	18,52,400	42,85,922	2,65,936	4,45,463	5,64,372	2,54,528	..
	23	Gura Harsahai	1,80,575	15,43,300	1,14,000	..	..	..	..
	24	1 petty estate ... ..	..	2,09,603	18,170	..	..	7,502	..
LAHORE	25	Sheikhupura	20,07,825	5,26,992	4,86,867	..	..	..	..
	26	Anant Ram ... ..	..	64,898	30,300	4,000	..	..	..
	27	Ghulam Muhammad Khan and Ghulam Hussain Khan.	..	33,200	..	..	..	..	795
	28-30	3 petty estates	2,86,300	1,81,678	1,58,391	77,599	500	..	..
AMRITSAR	31	1 petty estate	60,525	70,400	30,000	9,100	..	..	..
GURDASPUR	32-34	3 petty estates	87,325	3,41,320	3,54,200	6,639	..	985	..
SIALKOT	35	1 petty estate ... ..	..	1,00,000	65,000	..	..	7,100	..
GUJANWALA	36	Sardar Partab Singh	14,075	3,28,000	30,200	11,700	..	15,453	24
SHAHPUR	37	Mitha Tiwana	2,02,300	2,04,960	20,200	..	..	..	25
	38	1 petty estate	1,73,850	85,600	20,000	..	..	..	..
JHELUM	39 & 40	2 petty estates	355	2,46,327	12,860	200	8,000	..	..
RAWALPINDI	41	Sardar Hardit Singh	24,975	17,44,947	22,63,926	32,500	..	34,549	6,811
ATTOCK	42	Kot Fattah Khan	1,54,600	10,10,080	1,82,958	2,00,000	25,913	30,572	4,704
MIANWALI	43	Muhammad Nawaz Khan ... ..	..	4,32,080	15,500	..	..	..	..
MONTGOMERY	44	1 petty estate	3,750	2,63,500	1,500	..	..	..	..
JHANG	45 & 46	2 petty estates	50,000	4,69,332	60,000	40,800	..	3,850	2,373
MULTAN	47	Salarwahan ... ..	..	7,16,500	22,000	..	..	..	..
	48	Sher Shah	79,125	10,84,775	..	..	..	..	..
	49	Lajdan ... ..	..	9,86,800	68,800	..	..	24,853	..
	50	1 petty estate	1,00,400	3,98,459	86,079	..	..	..	230
MUZAFFARGARH	51	1 petty estate	70,128	8,000	10,655
Total			1,16,86,230	1,83,34,057	55,04,212	15,58,956	6,14,285	8,86,499	16,387

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ASSETS—concluded.							LIABILITIES.							
Cash.			Other assets.				Balance of loans still due			Other sums due		Total liabilities.	Excess of assets over liabilities.	Serial No.
In treasury.	In hand.		Estimated value of un-sold grain.	Recoverable arrears of rent.	Jewellery, stock and other items.	Total assets.	To Government.	To other estates under the Court of Wards.	To other persons.	To Government.	To other persons.			
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
83,590	1,471	...	1,712	...	...	14,11,104	...	...	...	...	...	...	14,11,104	1
25,113	...	...	2,343	9,503	...	6,35,094	...	...	...	...	...	...	6,35,094	2
5,930	...	...	263	136	...	3,33,554	...	...	...	...	...	...	3,33,554	3
...	...	...	...	22,622	...	12,98,339	...	...	...	...	...	...	12,98,339	4
...	...	...	...	...	...	61,365	...	...	...	...	...	...	61,365	5
17,537	325	...	496	7,486	...	19,19,653	...	...	...	...	...	...	19,19,653	6
85,205	200	...	2,569	9,047	...	17,71,656	...	...	45,300	12	...	45,312	17,26,344	7
15,709	325	...	368	166	...	8,45,550	...	15,904	70,600	28	...	86,532	7,59,018	8-11
1,985	...	...	553	...	...	9,42,243	...	...	2,14,748	...	...	2,14,748	7,27,495	12 & 13
3,276	...	...	43	795	...	75,399	...	...	56,951	...	...	56,951	18,448	14
26,186	2,083	332	5,613	38,844	...	17,87,422	...	...	...	...	...	...	17,87,422	15
19,205	...	88	179	19,709	...	4,39,355	...	...	...	...	...	...	4,39,355	16-19
16	...	...	35	...	...	32,871	...	...	...	...	...	...	32,871	20
683	...	...	...	...	...	1,06,238	...	...	...	...	...	...	1,06,238	21
9,579	2,78,542	1,225	50,022	98,191	...	81,04,180	...	...	...	4,785	...	4,785	80,99,395	22
50,926	401	29,269	22,597	5,449	...	19,46,517	...	...	...	445	...	445	19,46,072	23
277	123	112	305	10,112	...	2,46,284	...	15,150	...	293	...	15,443	2,30,821	24
7,563	200	...	13,015	26,621	...	30,69,083	...	...	94,536	...	...	94,536	29,74,547	25
4,077	...	486	3,820	12,000	...	1,19,575	...	...	...	...	...	...	1,19,575	26
6,332	8	2,050	15	...	...	42,404	...	...	5,333	...	...	5,333	37,071	27
10,844	31,602	379	2,506	2,646	59,263	7,91,708	...	500	...	...	...	500	7,91,208	28-30
6,529	1,325	2,800	330	5,323	...	1,86,332	...	...	...	...	...	...	1,86,332	31
1,400	20,182	1,013	189	1,703	5,984	8,20,922	...	...	24,687	...	...	24,687	7,96,235	32-34
2,234	472	2,165	4,382	10,950	...	1,92,303	...	...	...	...	...	...	1,92,303	35
3,914	40	1,000	374	...	...	4,04,776	...	...	...	...	...	...	4,04,776	36
10,178	...	327	8,598	7,064	...	4,53,875	...	...	...	...	...	...	4,53,875	37
1,085	...	403	589	1,884	...	2,83,476	...	...	23,323	...	...	23,323	2,60,153	38
5,918	...	4,927	127	4,200	...	2,82,704	...	8,000	5,247	...	...	13,247	2,69,457	39 & 40
01,970	31,888	2,630	62,259	22,755	1,38,003	44,67,017	...	...	54	...	...	54	44,66,963	41
86,647	850	48,254	48	59,930	...	18,01,556	...	...	...	...	...	...	18,01,556	42
13,945	95	14,300	102	...	...	4,73,022	...	...	...	1,14,612	12,448	1,27,090	3,48,932	43
5,710	176	1,993	11,032	1,635	...	2,88,916	84,637	...	197	1,089	...	85,923	2,02,993	44
2,690	20	1,460	4,525	3,480	...	6,38,030	500	14,000	5,144	614	...	20,258	6,17,772	45 & 46
2,236	...	22,197	5,089	443	...	7,68,465	...	25,878	...	2	...	25,880	7,42,585	47
20,049	980	...	21,476	200	...	12,06,811	...	1,29,138	...	556	1,08,847	2,38,541	9,68,070	48
61,682	383	62,189	31,896	16,619	...	12,52,713	...	...	...	1,097	5,044	6,141	12,46,572	49
1,084	30	3,284	6,410	843	...	5,96,818	1,986	...	88,220	3	17,393	1,07,602	4,89,217	50
4,350	...	3,776	48	3,218	...	1,00,173	...	...	...	...	...	...	1,00,173	51
23,793	8,94,047	14,702	2,60,028	2,28,140	5,74,720	4,02,00,084	87,123	2,08,570	6,34,340	1,23,566	1,43,732	11,97,331	3,90,02,753	

STATEMENT
INCOME OF THE YEAR ENDING

DISTRICT.	Serial No.	Name of estate.	INVESTMENT, ETC.					
			Income from sale of			Income from loans received from		
			Land.	House property.	Securities.	Government.	Other estates under the Court of Wards.	Other persons.
1	2	3	4	5	6	7	8	9
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
KARNAL	1	Arnauli ... ..	...	..	...	...	...	...
	2	Zulfkar Ali Khan ... ..	...	8,650	...	...	...	...
	3	Niamal Ali Khan ... ..	...	...	...	...	2,000	...
	4	Sidhowal ... ..	...	...	...	...	..	...
AMBALA	5	Dukheri ... ..	...	...	...	...	...	...
	6	Buria ... ..	...	...	...	...	...	...
	7	Mannuli ... ..	...	...	...	...	...	...
	8-11	4 petty estates ... ..	...	...	...	...	15,500	...
KANGRA	12 & 13	2 petty estates ... ..	...	...	...	...	...	...
HOSHIARPUR	14	1 petty estate ... ..	...	...	...	...	...	...
JALANDHAR	15	Kartarpur ... ..	...	...	...	...	...	...
	16-19	4 petty estates ... ..	...	...	...	...	...	...
LUDHIANA	20	Kotla Ajner ... ..	...	...	...	...	...	...
	21	1 petty estate ... ..	...	...	...	...	...	...
FEROZPORE	22	Mamdot	798	...	2,22,364	...	...	...
	23	Guru Harsahai ... ..	...	...	...	...	...	...
	24	1 petty estate ... ..	...	...	...	...	...	...
LAHORE	25	Sheikhupura	4,248	...	...	...	...	...
	26	Anant Nam ... ..	...	...	...	...	...	...
	27	Ghulam Muhammad Khan and Ghulam Hassan Khan.	...	...	...	...	...	...
	28-30	3 petty estates ... ..	...	...	...	...	...	...
AMRITSAR	31	1 petty estate ... ..	...	...	...	...	...
GURDASPUR	32-34	3 petty estates ... ..	...	...	...	...	...
SIALKOT	35	1 petty estate ... ..	...	...	...	...	...
GUJRANWALA	36	Sardar Partab Singh ... ..	...	...	55,081	...	...
SHAHPUR	37	Mitha Tiwana ... ..	...	...	...	...	...	...
	38	1 petty estate	676	...	...	...	...	...
JHELUM	39 & 40	2 petty estates ... ..	...	...	...	...	8,000	...
RAWALPINDI	41	Sardar Hardit Singh ... ..	...	...	1,39,435	...	...	...
ATTOCK	42	Kot Fatteh Khan ... ..	...	...	...	...	...	...
MIANWALI	43	Muhammad Nawaz Khan ... ..	...	...	...	...	...	...
MONTGOMERY	44	1 petty estate	348	...	...	...	...	...
JHANG	45 & 46	2 petty estates ... ..	...	...	6,582	...	...	...
	47	Salarwahan ... ..	...	...	...	...	...	...
MULTAN	48	Sher Shah ... ..	...	...	...	...	...	...
	49	Laddan ... ..	...	...	...	...	...	...
MUZAFFARGARH	50	1 petty estate	3,540	9,887	...	...	...	...
	51	1 petty estate ... ..	...	...	...	...	...	...
		Total	9,610	18,537	4,23,462	...	25,500	...

D. III.

TH SEPTEMBER 1910.

D DEBT TRANSACTIONS.			ORDINARY INCOME.						Total income.	Serial No.
Income from repayment of the loans due to estate.	Recovery of advances made to tenants.	Total.	Jagir and taluqdari income.	Cash rent.	Sale of grain and other produce and of stock.	Other income.	Total ordinary income.			
10	11	12	13	14	15	16	17	18	19	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
2,045	...	2,045	43,038	1,027	102	9,732	53,959	56,004	1	
116	...	8,766	16,965	6,399	2,437	5,711	31,512	40,278	2	
...	...	2,000	13,089	...	...	297	13,386	15,386	3
...	...	...	5,204	104	5,564	3,307	14,179	14,179	4
25	...	25	843	271	...	72	1,186	1,211	5	
276	...	276	52,916	9,225	388	1,001	63,530	63,806	6	
...	...	...	44,184	16,261	1,611	9,454	71,510	71,510	7
10	...	15,510	23,695	7,958	1,605	656	33,914	49,424	8-11	
...	...	...	22,500	2,003	1,547	555	27,205	27,205	12 & 13
...	...	...	1,255	1,784	...	1,375	4,414	4,414	14
3,924	174	4,098	11,358	16,390	725	34,828	63,301	67,399	15	
300	...	300	7,102	4,287	489	1,773	13,651	13,951	16-19	
...	...	...	1,000	115	...	...	1,115	1,115	20
...	...	...	3,314	40	423	74	3,851	3,851	21
43,772	...	2,66,934	91,687	1,45,799	1,215	2,14,876	4,53,557	7,20,491	22	
573	...	573	4,711	12,678	20,270	3,863	41,322	42,095	23	
13	...	13	...	2,121	8,258	1,270	11,649	11,682	24	
3,206	...	7,454	87,840	26,870	...	12,024	1,26,734	1,34,188	25	
2,149	...	2,149	...	1,617	480	434	2,531	4,680	26	
...	907	907	...	162	5,780	2,255	8,197	9,104	27	
542	...	542	8,842	4,582	4,821	9,738	27,983	28,525	28-30	
229	...	229	1,896	1,650	6,884	...	10,430	10,659	31	
820	...	820	3,277	19,547	3,136	696	26,656	27,476	32-34	
136	...	136	...	1,482	3,083	1,958	6,523	6,659	35	
5,351	...	60,432	552	6,477	1	1,643	8,673	69,105	36	
...	250	250	8,265	136	15,830	7,188	31,419	31,669	37	
...	...	676	6,949	82	2,412	3,856	13,299	13,975	38	
...	...	8,000	...	...	10,085	226	10,311	18,311	39 & 40
184	12,707	1,52,326	999	5,178	64,868	2,70,974	3,42,019	4,94,345	41	
25,027	3,324	28,351	6,294	2,421	70,303	24,578	1,03,594	1,31,945	42	
...	...	...	...	...	24,863	991	25,854	25,854	43
...	6	354	2,210	6,218	9,554	1,055	19,037	19,391	44	
...	363	6,945	2,045	...	21,773	2,467	26,285	33,230	45 & 46	
...	...	...	...	...	30,974	1,690	32,664	32,664	47
...	...	...	3,165	25,748	1,132	605	30,650	30,650	48
12,627	3,540	16,167	...	...	77,900	6,722	84,622	1,00,789	49
...	190	13,617	4,252	3,113	8,418	1,100	16,883	30,500	50	
...	...	...	...	...	2,077	408	2,485	2,485	51
1,01,325	21,481	5,99,895	4,79,487	3,32,315	4,00008	6,39,450	18,6,2090	24,60,185	...	

STATEMENT
EXPENDITURE OF THE YEAR

DISTRICT.	Serial No.	NAME OF ESTATE.	INVESTMENT, LOAN AND DEBT						
			Repayment of debts.	Purchase.			Loans.		Advances made to tenants.
				Land.	House property.	Government securities or securities of local bodies.	Made to other estates under Court of Wards.	Secured on other immovable property.	
1	2	3	4	5	6	7	8	9	10
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
KARNAL ...	1	Arnauli ...	...	...	...	...	2,000	...	...
	2	Zulfiqar Ali Khan ...	...	1,300	...	...	...	...	...
	3	Niamat Ali Khan ...	2,045	...	...	...	...	...	...
	4	Sidhowal ...	...	...	...	...	...	...	...
AMBALA ...	5	Dakberi ...	...	...	...	...	...	...	...
	6	Buria ...	...	5,154	...	...	15,500	...	...
	7	Manauli ...	4,700	430	...	...	...	...	...
KANGRA ...	8-11	4 petty estates ...	23,799	...	30	...	...	...	...
	12 & 13	2 petty estates ...	16,950	...	...	...	...	...	...
HOSHIAHPUR ...	14	1 petty estate ...	...	...	...	...	...	...	...
JALANDHAR ...	15	Kartarpur ...	...	...	...	...	...	...	200
	16-19	4 petty estates ...	...	610	...	...	...	...	...
LUDHIANA ...	20	Kotla Ajner ...	708	...	...	...	...	...	...
	21	1 petty estate ...	1,016	...	...	...	...	...	...
FEROZEPUR ...	22	Mamdot ...	...	...	...	...	...	2,26,550	...
	23	Guru Harsabai ...	4,571	7,891	...	...	...	2,500	...
	24	1 petty estate ...	3,000	...	...	...	...	...	...
LAHORE ...	25	Sheikhupura ...	70,000	...	...	...	...	...	...
	26	Anant Ram ...	...	...	...	...	...	...	...
	27	Ghulam Muhammad Khan and Ghulam Hassan Khan ...	...	...	...	...	...	...	...
	28-30	3 petty estates ...	...	...	...	3,500	...	...	...
AMRITSAR ...	31	1 petty estate ...	...	...	...	...	...	...
GURDASPUR ...	32-34	3 petty estates ...	...	...	...	...	...	...
SIALKOT ...	35	1 petty estate ...	...	...	...	...	...	...
GUJRANWALA ...	36	Sardar Partab Singh ...	...	85,020	200	...	...	...
SHAHNUR ...	37	Mitha Tiwana ...	...	1,995	...	400	...	...	250
	38	1 petty estate ...	10,000	1,995	...	...	...	...	...
JHELUM ...	39 & 40	2 petty estates ...	9,370	...	...	200	8,000	...	
RAWALPINDI ...	41	Sardar Hardit Singh ...	...	...	3,15,457	4,391	...	...	9,940
ATTOCK ...	42	Kot Fattah Khan ...	...	...	...	30,000	...	...	2,141
MIANWALI ...	43	Muhammad Nawaz Khan ...	5,552	...	...	...	...	...	...
MONTGOMERY ...	44	1 petty estate ...	8,154	...	480	...	...	...	...
JHANG ...	45 & 46	2 petty estates ...	6,500	41,807	...	...	...	982	283
MULTAN ...	47	Salarwahan ...	16,000	...	...	...	...	...	...
	48	Sher Shah ...	12,611	...	...	...	...	...	...
	49	Luddan ...	1,761	...	...	...	...	...	...
	50	1 petty estate ...	16,646	100	3,200	...	...	...	150
MUZAFFARGAHH ...	51	1 petty estate ...	...	294	...	4,793	...	...	...
Total ...			2,13,383	1,46,536	3,19,367	43,284	25,500	2,30,032	12,973

IV.

NG 30TH SEPTEMBER 1910.

ACTIONS.		ORDINARY EXPENDITURE.											
ments.	Total.	Land revenue, cesses, commutation fees and liq-ul-tahsil.	Ward's rate.	Cost of manager and staff.	Total cost of management (sum of columns 14 and 15).	Cost of ordinary improvements and repairs.	Personal expenses of ward including cost of education.	Allowances to ward's family.	Expenditure on law, domestic ceremonies, servants, stables, &c.	Total ordinary expenditure.	Total expenditure.	Percentage of cost of management (column 16) on total ordinary income (column 17 of Statement No. III).	Serial No.
1	12	13	14	15	16	17	18	19	20	21	22	23	24
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
...	2,000	4,302	...	2,912	2,912	3,640	17,077	5,080	9,386	42,397	44,397	5	1
...	1,300	6,519	..	1,603	1,603	7,085	2,496	2,400	4,846	25,849	27,149	5	2
...	2,045	2,720	...	394	394	...	1,904	960	1,423	7,411	9,456	3	3
...	...	126	...	1,354	1,354	6,812	518	784	77,736	86,830	86,830	9	4
...	...	151	70	106	176	5	2,053	100	119	2,604	2,604	15	5
4,565	25,219	9,305	851	2,345	3,196	1,486	11,994	4,280	7,498	37,759	62,978	5	6
914	6,044	10,018	908	2,891	3,799	3,388	6,559	10,969	7,950	51,681	57,725	5	7
65	23,894	5,176	1,219	1,916	3,135	351	3,784	2,594	7,067	22,087	45,981	9	8-11
...	16,95'	28	608	822	1,430	15	6,456	1,430	666	10,025	26,975	5.2	12&13
...	...	492	...	168	168	300	900	...	1,088	2,948	2,948	3.8	14
...	200	5,451	933	4,936	5,869	3,070	2,571	6,000	22,331	45,292	45,492	9.2	15
...	61'	1,300	666	839	1,505	1,734	925	3,608	3,344	12,414	13,024	...	16-19
...	728	28	56	...	8	...	455	...	...	539	1,247	5.0	20
...	1,016	626	193	385	578	...	1,358	187	168	2,917	3,933	5.0	21
41,838	4,68,388	46,851	4,892	25,260	30,172	1,08,127	15,690	16,920	64,869	2,82,429	7,50,827	6.7	22
27,723	42,685	8,723	911	2,726	3,637	513	15,662	...	5,108	33,643	76,328	8.7	23
...	3,000	3,095	141	714	855	146	900	120	4,443	9,559	12,559	7.3	24
...	70,000	9,974	1,427	4,671	6,098	16,537	6,920	4,958	32,132	76,619	1,46,619	4.8	25
...	...	811	112	240	359	87	262	86	406	2,778	2,778	13.5	26
...	...	591	332	466	798	75	759	491	905	3,619	3,619	9.7	27
...	3,500	1,272	963	2,410	3,373	1,596	4,142	4,650	8,473	23,506	27,006	...	28-30
...	...	948	436	66	502	100	1,481	1,000	809	4,840	4,840	4.8	31
...	...	4,780	1,044	2,193	3,237	5,170	1,371	5,193	3,800	23,551	23,551	...	32-34
340	340	973	281	684	965	331	2,811	...	2,282	7,344	7,684	14.8	35
433	85,653	1,848	126	2,581	2,707	402	6,644	792	2,073	14,266	99,919	31.2	36
...	2,845	3,017	563	2,095	2,658	1,187	25,016	2,520	3,225	37,623	40,268	8.4	37
...	11,995	812	...	612	612	394	1,262	1,500	2,890	7,470	19,465	4.4	38
...	17,570	3,002	315	780	1,095	485	1,218	1,631	619	8,050	25,620	...	39&40
7,543	3,37,340	25,486	2,908	12,403	15,311	28,845	8,967	5,388	1,55,668	2,39,665	5,77,005	4.5	41
6,032	38,173	14,423	1,225	11,687	12,912	2,685	3,521	7,621	16,356	57,518	95,691	12.4	42
...	5,552	6,465	671	2,570	3,241	1,219	1,800	600	7,975	21,300	26,852	12.5	43
1,050	9,684	1,159	...	1,850	1,850	1,540	3,162	98	1,256	9,063	18,747	9.7	44
1,282	50,854	4,773	443	1,894	2,337	360	4,200	300	1,406	13,376	64,230	...	45&46
...	16,000	13,548	...	1,294	1,874	897	5,634	1,405	1,603	24,961	40,961	5.8	47
1,291	13,902	6,468	580	876	876	564	1,990	1,380	2,432	13,710	27,612	2.8	48
632	2,393	12,335	...	10,314	10,314	574	2,951	4,249	4,307	34,730	37,123	51.6	49
1,861	21,777	2,986	418	1,451	1,869	230	4,500	...	1,050	10,635	32,412	11.0	50
105	5,192	1,037	285	187	472	8	976	...	115	2,608	7,800	...	51
2,95,494	12,86,629	2,21,221	23,577	1,10,715	1,34,292	2,00,366	1,80,889	1,09,044	4,67,814	13,13,626	26,00,255	...	

ESTATES RELEASED DURING THE YEAR.

District.	Name of estate.	Name of ward.	Date of assumption of charge.	Date of release.	Debts on assumption of charge.	Debts on date of release.	AREA OF LAND HELD IN PROPRIETARY RIGHT.						Expenditure on permanent improvements during period of charge.	ASSETS OTHER THAN VALUE OF JAGIR ON ASSUMPTION OF CHARGE.				ASSETS OTHER THAN VALUE OF JAGIR ON RELEASE.				
							On assumption of charge.			On release.				Value of land.	Value of house property.	Other assets.	Total assets.	Value of land.	Value of house property.	Value of securities.	Other assets.	Total assets.
							Total area.	Cultivated area.	Land revenue assessment.	Total area.	Cultivated area.	Land revenue assessment.										
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
					Rs.	Rs.	Acres.	Acres.	Rs.	Acres.	Acres.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Karnal ...	Sidhowal ...	Sardar Zabarjang Singh.	7th July 1894	19th November 1909.	...	...	494	151	196	1,452	1,006	3,153	4,93,586	90,600	36,000	2,20,983	3,47,583	2,01,742	51,050	2,87,700	32,340	6,30,832
Ambala ...	Dukheri ...	Sardar Shamsher Singh.	1st July 1903	28th February 1910.	10,157	...	170	145	191	172	147	193	...	15,280	5,000	1,593	21,873	15,440	5,000	280	4,737	23,457
Ludhiana ...	Kotla Ajner	Gurbachan Singh	2nd September 1886.	30th August 1910	7,082	...	30	19	12	30	19	12	...	5,920	1,000	...	6,920	5,920	1,000	...	...	6,920
Lahore ...	Lala Anant Ram.	Lala Anant Ram	28th August 1891.	11th August 1910	...	...	576	325	688	576	325	811	...	55,840	16,800	10,692	83,332	64,880	30,300	4,000	20,377	1,19,557

