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REPORT

ON THE
ADMINISTRATION OF ESTATES

UNDER THE
COURT OF WARDS

IN THE
PUNJAB

For the year ending 30th September 1926.



Lahore :

Printed by the Superintendent, Government Printing, Punjab.
1927.

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**Review of the Annual Report on the Administration
under the Court of Wards in the Punjab for the
year ending 30th September 1925.**

*Proceedings of the Governor of the Punjab in Council,
No. 33 N.D., dated 19th July 1927.*

THREE new estates were taken over during the year under report and two released, so that on the 30th September 1926 there were 48 estates under superintendence. The benefit of the administration of the Court of Wards is well illustrated by the condition of the two estates released. The Guru Har Sahai (Ferozepore) estate when originally taken over by the Court of Wards in 1896 was involved in debt amounting to Rs. 1,60,000. The whole of this debt has been discharged, 32 rectangles of land have been purchased and approximately Rs. 97,000 invested, while over Rs. 3,00,000 have been spent in permanent improvements in the estate. The Kotaha estate, which was taken over in 1911 at the instance of the Board of Revenue, United Provinces, was enabled to contribute approximately Rs. 3,40,000 to the reduction of the debt on the combined estates and the ward has now raised a private loan of Rs. 68,000 with which he has paid off the balance of his liabilities. The estates taken under superintendence are those of Malaut and Buttar (Ferozepore) and Batil (Dera Ghazi Khan).

2. A comparison of income and assets with the previous year is rendered somewhat difficult by the fact that some estates have been released and others added. A fall in the ordinary income referred to in the report is largely due to the release of the Kotaha and Guru Har Sahai estates, and the figures for total assets are swollen by the inclusion of the figures for these two estates also, so that the total assets of the estates have increased from Rs. 481.7 lakhs to Rs. 506.3 lakhs, while the excess of assets over liabilities has risen from Rs. 471.5 lakhs to Rs. 494.5 lakhs.

3. The increase in the estates' treasury balances, which was deprecated in last year's review is apparently a somewhat fictitious one, as the large balance at Kalabagh is shortly to be invested in land, and Sidhowal has now invested a large sum in Government securities. At the same time the Governor in Council would again direct the attention of local officers to the inadvisability of allowing large balances to remain idle in the treasuries. He would also draw their attention to the Financial Commissioner's remarks in regard to the scale of allowances granted to wards and their families for maintenance.

4. As remarked in paragraph 6 of the Report, the details given by local officers of permanent improvements in the various estates are somewhat meagre, and do not give Government sufficient information in regard to the way in which capital expenditure has been made. Mamdot as usual heads the list with an expenditure of over a lakh. This estate has also gone ahead by starting killabandi, consolidation of holdings and the introduction of the use of modern implements, while the improvement of the cattle of the estate has been taken in hand. Hissar bulls having been purchased and a cattle farm started at Chak Hiraj. The sheep farm has had another successful year, and as a result it is proposed to start another. An agricultural farm is also about to be begun in the Behk estate. The Mitha Tiwana and the Tarkhanwala estates have also shown considerable progress in agriculture and veterinary matters. Care has as usual been taken to see that the wards are properly educated, and that where possible they are associated with the management of their estates in order to qualify them for complete supervision of the estate when released from superintendence. One ward, M. Iftikhar-ud-Din of Baghbanpura, is at present in England, where he is hoping to obtain admission to Oxford University.

5. There was a slight increase in the amount of recoverable arrears of rent amounting to about Rs. 25,000, of which Kotaha is responsible for nearly Rs. 11,000. This sum, however, was realised before the estate was released. The remainder is due almost entirely to the strained relations existing in the Anandpur and Bhabaur estates of Hoshiarpur. The charand cases mentioned in last year's report are still pending, and a similar suit has been instituted by the tenants of village Bhunjal.

6. Mr. H. P. Tollinton, C.S.I., C.I.E., I.C.S., was in charge for the first 5 weeks of the year and Mr. C. A. Barron, C.S.I., C.I.E., C.V.O., I.C.S., for the rest of the year.

By order of the Governor in Council,
C. A. BARRON,
Financial Commissioner and Secretary
to Government, Punjab,
Development Department.

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

For the year ending 30th September 1926.

1. *Estates under management and those released and taken over.*— The previous year closed with 47 estates under the superintendence of the Court of Wards. Malaut (Ferozepore), Buttar (Ferozepore) and Batil (Dera Ghazi Khan) were taken over and Guru Har Sahai (Ferozepore) and Kotaha (Ambala) were released, leaving 48 under superintendence at the end of the year (30th September 1926).

The Guru Har Sahai estate was released on 15th December 1925. It was taken under the control of the Court of Wards in 1896 at the request of Guru Bishan Singh. The Guru died in 1910 leaving a widow, two minor sons, Jaswant Singh and Karain Singh, and one minor daughter. To protect the minors the estate was again taken under superintendence from 22nd August 1910. The estate was involved in debts amounting to Rs. 1,60,000 when it was brought under superintendence. The whole of this debt was discharged by 1911. Thirty-two rectangles were purchased in the Montgomery District and an investment of Rs. 56,880 was made in Government Promissory Notes. Rupees 40,326 were invested in loans advanced to private persons whose lands are mortgaged in favour of the estate. Rupees 3,01,467 were spent on permanent improvements, including the construction of 51 wells and some houses. It will, therefore, be observed that the resources of the estate have greatly increased and it has considerably profitted from the management of the Court of Wards. Every care was taken in regard to the education of the wards and their sister. The moveable and immoveable property of the estate has been distributed between the two brothers to their mutual satisfaction.

The Kotaha estate was released on 1st April 1926. It was taken under the superintendence of the Court of Wards in 1911 at the instance of the Board of Revenue, United Provinces, which held the Pindrawal estate of the ward situated in Bulandshahr District under its control. The liabilities of the ward amounted to Rs. 14 lakhs in 1911 and it is very satisfactory to note that a large sum, amounting to Rs. 3,39,931, was contributed by the Kotaha estate towards the liquidation of the debts. The ward being anxious to get his property released raised a loan of Rs. 68,000 from a private person and paid off the balance of his liabilities. He has now migrated from Bulandshahr in the United Provinces and settled for good at Kotaha.

Besides the above estates which have been totally released, the shares of Sardar Gurdit Singh in the Qilla Tara Singh estate (Montgomery) and of Syed Khizar Hayat Shah and Mubarik Ali Shah in the Shah Jiwana estate (Jhang) were released during the year under report. The persons of Tikka Lachhman Singh of Amb (Hoshiarpur) and Sardar Narain Singh of Rangar Nangal (Gurdaspur), who had attained their majority, were also released.

The Malaut estate taken over during the year under report belongs to Muhammad Hayat Khan and Haji Muhammad Khan, sons of the late Punnu Khan, Rais of Malaut and Mussammat Fateh Bano, widow of Ranjhe Khan, brother of the late Punnu Khan. The estate being deeply involved in debt and the wards being incapable of liquidating the debts themselves, it was brought under the control of the Court of Wards on 20th October 1925.

The Buttar estate belongs to Sodhi Rachpal Singh and his brother's widow, Mussammat Parmeshri, who by their mismanagement heavily involved the property in debt which was beyond their power and capacity to liquidate. The family is of political importance and in order to preserve it from ruin the estate was brought under superintendence on 15th March 1926.

The Batil estate is owned by Sardar Kaura Khan, who belongs to the well-known Khosa family of the Dera Ghazi Khan District. His estate was released from the superintendence of the Court of Wards in 1901, but since then the Sardar has become weak-minded and incapable of managing

his own affairs, and the estate has again been brought under the control of the Court of Wards.

As mentioned in last year's report, the superintendence of Jarauli estate (Karnal) was resumed in the interest of the late Sardar Rajindar Singh's minor son, Sardar Bhupindar Singh. But after the assumption of superintendence two more male children, named Sardar Sheo Indar Singh and Sardar Har Indar Singh, were born to the widows of Sardar Rajindar Singh. Their persons and property were also taken under control in June 1926.

2. *Income and Expenditure.*—The total ordinary income amounted to Rs. 19,26,370, as compared with Rs. 19,96,272 in the previous year, representing a still greater decrease of Rs. 69,902, which is chiefly due to decreases under "Other Income" and "Cash Rent". The income realized from sale of grain and other produce and of stock shows, however, a small increase of Rs. 2,534 and the total gross income has only fallen by Rs. 82,556, as compared with the decrease of one lakh last year.

The total ordinary expenditure has increased from Rs. 16,40,138 to Rs. 16,57,496. This is mainly the result of increase in the personal expenses of wards, including the cost of their education. There is, however, a decrease of Rs. 1,58,283 in the total expenditure.

It has been noticed that in a few instances the allowances granted to wards and their families for maintenance erred on the low side and were hardly consonant with the family status of the ward. In the Financial Commissioner's opinion when fixing such allowances strict economy should not be the main or sole consideration, but the allowances should be fixed, as far as the circumstances of an estate will allow, at a figure which will enable the wards to live with comfort and dignity and maintain the position in life to which the family is by its past history and present economic condition entitled.

3. *Assets and Investments.*—Statement No. II shows that there has been an increase from Rs. 6,43,698 to Rs. 6,63,157 in the estates' treasury balances since last year. The Sidhawal (Karnal), Kalabagh (Mianwali), Amb and Anandpur (Hoshiarpur) estates should not have been allowed to accumulate such large balances in the treasury. The

Sidhawal estate has, however, invested the money in Government securities, Kalabagh is intending to purchase land, and it is hoped that the rest will also dispose of their surplus funds suitably.

Mamdoot invested a sum of Rs. 60,000 in the 5 $\frac{3}{4}$ per cent. loan of 1937 and advanced Rs. 40,000 on loan to private persons at 8 per cent. per annum on the security of house and landed property. Rupees 12,000 were invested in the 5 $\frac{3}{4}$ per cent. loan of 1937 on behalf of Sahibzada Mirza Shamsher Ali Khan's estate. Behk (Ferozepore) advanced a loan of Rs. 15,000 to private persons on the security of landed property. Batil estate invested Rs. 13,000 in War Bonds and deposited Rs. 562 in the Central Co-operative Bank at Dera Ghazi Khan. Arnauli (Karnal) advanced a loan of Rs. 37,000 to the Raipur estate (Ambala) and invested Rs. 7,750 in Post Office cash certificates. Tarkhanwala (Shahpur) paid Rs. 38,661 for the purchase of 55 acres of canal-irrigated land at Chak No. 78, N. B., situated in close proximity to Sargodha civil station.

4. *Reduction of debts.*—Progress towards reduction of debts has not been so satisfactory as in the previous year, Rs. 1,38,268 having been paid off against Rs. 1,90,061 last year. The amount of loans payable to other estates has increased from Rs. 1,06,003 to Rs. 1,35,003. The Raipur estate is mainly responsible for this increase, as to pay off a debt due to S. Umrao Singh of Manauli, it had to raise a loan of Rs. 37,000 from the Arnauli estate. The loans due to Government have also gone up from Rs. 1,35,274 to Rs. 1,69,083 on account of the grant of a loan of Rs. 35,000 to Rao Bahadur Lt. Balbir Singh of Rampura (Gurgaon) for the liquidation of his private debt. There has been during the year under report a consequential decrease of debts due to other persons from Rs. 8,15,665 to Rs. 7,68,564. Attari estate (Amritsar) paid one instalment of Rs. 4,924 towards the liquidation of its Government loan. This estate as well as the Farrukhnagar and Rampura estates (Gurgaon) should make strenuous efforts to pay off the Government loans regularly in accordance with the schemes of re-payment laid down for them. Chak Hyderabad and Syedwala estate (Sheikhpura) deserves credit for totally clearing off its liabilities. Itha Tiwana (Shahpur) has also made an appreciable effort to decrease its liabilities by Rs. 12,000. Other estates,

which have been able to reduce their liabilities to some extent, are Ber Khurd (Ludhiana), Lahaul (Kangra), Sher Shah (Multan), Hajipur (Dera Ghazi Khan) and Ahmadabad (Jhelum).

5. *Arrears of rent and treatment of tenants.*—The total recoverable arrears rose from Rs. 1,66,401 to Rs. 1,91,590. Kotaha was responsible for an increase of Rs. 10,956 under this head, but the account was settled before the release of the estate. Behk (Ferozepore), Ber Khurd and Attari estates, which showed no figures last year, have fallen into arrears to the extent of Rs. 8,934, Rs. 2,008, and Rs. 6,000, respectively, this year. The arrears of Rs. 3,100 in the Bhabaur (Hoshiarpur) are deplorably high, as compared with its income. Relations between the tenants and the estate are strained chiefly owing to factions created by members of the ward's family. The arrears of Anandpur have gone up from Rs. 9,734 to Rs. 16,837. Suits are being filed against the defaulters and the arrears should be cleared off as soon as possible. Arrears in the Isa Khel (Mianwali), Shah Jiwana (Jhang), Raipur and Kesri Singh (Lahore) estates have also increased from Rs. 2,096 to Rs. 5,434, Rs. 2,663 to Rs. 4,220, Rs. 2,164 to Rs. 4,345, and Rs. 15,135 to Rs. 30,832, respectively. The main increase in the last mentioned estate is said to be due to non-realization of decretal amounts and non-recovery of cash rent from one lessee. Steps should be taken to realize the money at an early date.

The estates, which have done particularly well in reducing their arrears are:—the Mamdot, Baghbanpura (Lahore), the Rangar Nangal, the Tarkhanwala and Diwan Kailash Nath (Lahore) estates. Relations with tenants have on the whole been good. The *charand* cases relating to the Amb estate mentioned in last year's report are still pending and another similar case has been instituted by the tenants of village Bhunjal.

6. *Expenditure on improvements.*—There is no great difference in the total expenditure on permanent improvements. Rupees 1,55,932 have been spent on such works as against Rs. 1,58,124 last year. The predominating share is of course taken as usual by the large and wealthy Mamdot estate with an expenditure of Rs. 1,06,208 under this head. The local reports do not give

a complete account of this expenditure. The district statement IV, however, shows it to be made up of :—

	Rs.
Buildings	41,707
Roads	14,249
Water supply	6,757
Wells	15,871
Agriculture	17,432
Electric light	10,132

Behk spent Rs. 9,780 on the construction of new buildings and Rs. 6,331 on the construction of wells. Shah Jiwana is stated to have expended Rs. 10,640 on permanent improvements, but no details of the expenditure have been given, except the purchase of a canal bungalow for Rs. 3,000. The other estates, which have incurred expenditure on permanent improvements between Rs. 1,000 and Rs. 5,000, are Sidhowal, Jharauli, Amb, Salarwahan (Multan), Jalalpur Pirwala (Multan), Sher Shah, Baghbanpura, Kesri Singh and Rani Chhaunian (Lahore), but the district reports on these estates do not give a complete account of the figures shown in statement IV. The attention of all District Officers is drawn to this important matter and the Financial Commissioner hopes that in future the district reports will be more lucid and will give all the information required under this head.

7. *Agricultural Developments.*—The proposed killabandi system referred to in the last year's report was started in 14 villages of the Mamdot estate and completed satisfactorily. Consolidation of holdings, an equally important measure, has also been taken in hand and is progressing favourably. The use of modern implements is on the increase among the tenants. Six Hissar bulls have been provided for the tenants and are kept at central places in the estate. The two agricultural farms in the estate, one at Jalalabad and the other at Chak Hiraj, yielded produce worth Rs. 7,345 against an expenditure of Rs. 6,646, showing a profit of Rs. 699, and have become self-supporting. A cattle farm with 10 cows and a bull of the Hissar breed has been sanctioned at Chak Hiraj. The main object of the Farm will be to produce bulls for the various departments

of the estate. The bull has already been purchased at a cost of Rs. 250. The stud at Chak Hiraj continues to progress and the Nawab is taking a keen interest in horses and the supervision of the accounts of income and expenditure of the stud. The sheep farm has proved a profitable concern and it is proposed to start another at Jalalabad.

The Behk estate has also started an agricultural farm on a plot of land measuring 33 acres. Efforts have also been made to induce the Canal Department to shift the heads of minors in the estate to better positions and it is hoped that this will improve the irrigation facilities of the estate. Sher Shah estate has introduced the cultivation of 4-F American Cotton and the outturn is promising. The alignments of six out of the seven water-courses have been straightened, and it is anticipated that this measure will produce a two-fold increase in the rice crop. In order to encourage the use of modern implements the Mitha Tiwana estate purchased 15 Meston ploughs, 1 Raja plough, 15 spring harrows and 10 bar harrows and distributed them amongst its tenants. Improved wheat seed supplied by the Agricultural Department to the estate yielded a satisfactory crop. 38 Hissari sheep, 3-4th Merino, are kept by the Tarkhanwala estate. Their wool was displayed in the annual exhibition at Sargodha and won the first prize of Rs. 10.

Mamdot spent Rs. 25,342 on Arboriculture and House Gardens. This sum includes Rs. 20,853 spent on the upkeep of the small orchards attached to the houses at Jalalabad, Ferozepore, Lahore and the rest-house at Mamdot which produce nothing in return. After deducting this amount, the net expenditure under the head Arboriculture amounted to Rs. 4,489 as against an income of Rs. 10,069, showing a profit of Rs. 5,580, which is very satisfactory. Kikar seeds were sown on $26\frac{3}{4}$ miles of road sides; 697 Shisham, Eucalyptus and Neem plants were transplanted from the Jalalabad Nursery to ten different places in the estate. 1,200 young plants were supplied to the estate lessees for planting round the fields and sites of wells. A small nursery of Shisham trees has also been started in Chak No. 43, Karampura, in Montgomery District, to supply plants to other estate villages in that district. Behk has made further improvements in the garden by planting Orange, Malta, Pear and Mulberry trees. 2,000 new Kikar trees have

also been planted. Sher Shah has planted hundreds of new date trees and is also attending to the old date trees, which had lost much of their good reputation for want of care.

8. *Miscellaneous.*—The year under report witnessed a considerable number of marriage ceremonies. Rai Bhagwant Singh of Rupi (Kangra) was married to the two sisters of Rani Suketri of Mandi. The other marriages celebrated during the year were those of S. Rajindar Singh of Shah Kot (Jullundur), Muhammad Sharif Khan of Chak Hyderabad and Syedwala, Muhammad Akram Khan of Ahmadabad (Jhelum), the daughters of Mussammat Imtiaz Begam of Ahmadabad, M. Lutf Hussain Khan of Hajipur and Sardar Imam Bakhsh Khan of Kot Qaisrani (Dera Ghazi Khan). The betrothal ceremonies of Sardar Harbhajan Singh of Anandpur and Ayub Khan of Ghugh (Jhelum) were also celebrated during the year.

A sad event occurred at Guler (Kangra) in the death of the Junior Rani who gave birth to a son. The child also died after a month.

The Co-operative banks at Adhi Sargal in the Mitha Tiwana estate are in a flourishing state. The Mitha Tiwana bank started last year has done excellent work. The Co-operative Bank and the District Board Primary School in the Tarkhanwala estate have been doing very good work and the zamindars are deriving considerable benefit from them.

Mamdot estate has taken praiseworthy steps to better the condition of the tenants, for whom three Co-operative banks have been started in the estate. After a sufficient number of banks have been opened in the villages, a Union bank will be started at Jalalabad with a handsome private capital. The management is trying hard to induce the tenants to send their boys to the four Primary Schools in the estate maintained by the District Board and one Anglo-Vernacular School, called the Townsend School, at Jalalabad kept by the Notified Area Committee. It is also proposed to start agricultural classes at the latter school for the tenants' children. A proposal to make education free and compulsory at Jalalabad is also under consideration.

The noteworthy feature of the year's work in the Sher Shah estate is the settlement of the Jagir dispute between

the two wards, which was pending for the last 8 years. Mukhdum Syed Ghulam Akbar Shah has been declared Sajjada Nashin and Jagirdar of the shrine according to the rule of primogeniture. Steps are being taken to construct a suitable domed edifice over the remains of the saint that were rescued from the old shrine before it was washed away by the river and it is hoped that this work of reconstruction of the shrine will restore to its former position of influence and importance the post of Sajjada Nashini.

9. *Education and training.*—Careful attention was as usual paid to the education of the wards and their training to undertake the management of their own affairs. M. Iftikhar-ud-Din of Baghbanpura (Lahore) and Tikka Udho Singh of Raipur passed the Diploma Examination of the Aitchison College, Lahore. The former proceeded to England, where he is now working for admission to Oxford University. Thirteen wards and their relatives are studying at the Aitchison College, 7 at the Queen Mary's College, 16 at local schools and one at the Muhammadan College, Aligarh. The ward of Ber Khurd and his sister are being privately educated by a governess. The elder sister of the wards of Anandpur estate is also being taught by a governess. Sahibzada Shamsheer Ali Khan was reading in the Queen Mary's College, when in April 1926 he was taken up by the Begum of Mamdot to Shillong for the summer. There he unfortunately caught a chill in September last, which threatened to develop into phthisis. He has now been sent to Switzerland for treatment and change of climate with the Begum.

S. Narain Singh of Rangar Nangal is still employed in the Patiala State Army. Raja Baldeo Singh of Guler continues to do fairly good work as assistant manager. Khan Zabad Khan, son of Kh. Walidad Khan, Sial, of Jhang, who is also a zaildar, continues to manage the estate. K. Harcharan Singh, son of Sardar Kesri Singh, of Lahore, took keen interest as manager of the estate. Sardar Rajindar Singh of Shahkot has discontinued his studies and is acting as zaildar. Rao Bahadur Lieutenant Balbir Singh is also managing his estate himself. Mukhdum Ghulam Akbar Shah and Syed Ghulam Qasim Shah, son of Syed Amir Haidar Shah, of Sher Shah, have been appointed assistant managers of their respective holdings and have evinced some interest in their work and are beginning to realize their responsibility. Syed Muhammad Nawaz

Shah and Syed Muhammad Baqir Shah of Salarwahan are also taking interest in their property. The mother of the ward of Dab Kalan estate has been entrusted with the management of 300 acres of land.

10. *Notice of Officers.*—The report submitted by Sheikh Nazir Ahmad, Manager of Mamdot estate, is a record of another good year's work done by him. He enjoys the complete confidence and esteem of the Nawab. Colonel Nixon, the Advisor to the Nawab, continued to discharge the duties of his post with satisfaction. Chaudhri Ali Bakhsh, Manager, Behk estate, is to be congratulated on the increasing prosperity of the estate. Nawabzada Ahsanullah Khan, General Manager of the Court of Wards estates in the Karnal District, continues to work with energy and whole-hearted devotion. Malik Ghulam Rasul, Joint Manager of the Mitha Tiwana and Tarkhanwala estates, has worked quite satisfactorily and deserves much credit. Lala Beli Ram, Manager, Rangar Nangal estate, has also done very satisfactory and honest work. Others, who have continued to work satisfactorily are:—

S. Sardar Ali Shah, M. Gulab Khan, S. Shah Sawar, M. Muhammad Gul, B. Jiwan Lal, M. Jagnandan Singh, L. Sant Ram, S. Chiragh Shah and Chaudhri Hidayat Khan.

The Financial Commissioner is obliged to all officers who have supervised the estates in their districts and would especially associate himself with the commendation given by the Commissioner, Jullundur, to the considerable interest displayed by Messrs. Bourne and Dodd, as Deputy Commissioners of Ferozepore, in the management of the large and important estate of Mamdot.

STATEMENT No. I.

GENERAL STATEMENT OF ESTATES UNDER CHARGE OF THE COURT OF WARDS DURING THE YEAR ENDING 30TH SEPTEMBER 1926.

Division.	District.	Serial No.	Name of Estate.	Name of Ward.	Date of birth of Ward if a minor.	Date of assumption of charge.	Section or sub-section of Act applicable.	Annual value of jagir.	LAND HELD IN PROPRIETARY RIGHTS.			Total liabilities on assumption of charge.	Total assets on assumption of charge.	Serial No.		
									Total area.	Cultivated area.	Land Revenue assessment.					
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15		
AMRATA	Gurgaon	1	Farrukh agar	Khan Muhammad Siraj-ud-Din Haidar Khan.	...	3-7-1923	Section 5 (2) (b), Punjab Court of Wards Act, II of 1903.	Rs. 4,500	Acres. 6,512	Acres. 3,028	Rs. 6,938	Rs. 49,003	Rs. 6,78,787	1		
		2	Doha	M. Akram Ullah Khan, Mussammat Safdri Begum, Mussammat Fatar Jahan Begum, Mussammat Muhammad-ul-Nisa and Mahmud-ul-Nisa.	...	30-7-1923	Section 5 (1) Punjab Court of Wards Act, II of 1903.	...	2,341	1,740	4,293	1,53,000	5,00,422	2		
		3	Rampura	R. B. Lieutenant Palbir Singh, O.B.E.	...	23-3-1909	26-7-1925	Ditto ditto	...	125	125	...	35,800	50,000	3	
	Karnal	Ambala	4	Sidhowal	Bhai Fateh Jang Singh	...	25-12-1913	4-6-1915	Section 6, Punjab Act II of 1903	44,815	1,440	1,440	8,229	1,22,794	13,54,492	4
			5	Arnsuli	Bhai Sher Jang Singh	...	4-1-1914	3-11-1918	Ditto ditto	58,304	1,030	522	1,093	57,889	16,67,178	5
			6	Jharsuli	S. Bhopinder Singh	...	5-1-1917	4-10-1925	Ditto ditto	1,606	671	235	444	6,043	1,52,966	6
			7	Kotaha	S. Sheonotar Singh	...	9-12-1925	23-6-1926	Ditto ditto	18,911	8,416	5,080	4,370	14,00,000	7,31,196	7
	Kangra	Ludhiana	8	Raipur	Mir Muhammad Akbar Ali Khan	...	4-9-1891	1-2-1911	Section 5 (2), Punjab Act II of 1903.	4,912	4,047	2,569	1,347	1,13,002	2,51,740	8
			9	Buria	Rao Paldeo Singh	...	13-8-1876	19-6-1906	Ditto ditto	53,050	4,143	2,933	5,264	4,030	26,76,223	9
			10	Lambagraon	S. Ratan Amol Singh and S. Lal Amol Singh.	...	31-10-1920	3-9-1921	Section 6, Punjab Act II of 1903.	2,700	5,216	1,210	12	21,374	51,713	10
	Jullundur	Ferozepore	11	Guler	M. Daljit Chand	4-4-1888	Section 35 (g), Punjab Act IV of 1872, as amended by Act XII of 1878.	25,332	16,719	8,694	3,157	4,26,992	9,85,000	11
12			Lahaul	Raja Baldev Singh	...	14-4-1909	16-10-1923	Section 5 (1), Punjab Act II of 1903.	533	964	337	718	23,686	1,21,355	12	
13			Rupi	Th. Abhai Chand Th. Partab Chand Th. Pirthi Chand	...	1-1-1911	8-8-1914	Sections 5 (1) and 6, Punjab Act II of 1903.	19,125	2,274	2,274	1,508	1,00,897	6,72,801	13	
14			Amb	Mussammat Rigzen Angmo Rai Bhagwant Singh Kr. Dhanwant Singh	...	2-10-1907	1915	Section 3 (b) and (c), Punjab Act II of 1903.	22,137	1,735	665	1,307	...	5,66,163	14	
Lahore	Lahore	15	Bhabour	T. Lachhman Singh Kr. Sant Dev Singh Hardev Singh	...	30-11-1909	29-4-1919	Ditto ditto	830	1,949	390	836	47,645	71,190	15	
		16	Anandpur	R. Savitra Singh Harbhajan Singh	...	15-1-1906	4-9-1911	Ditto ditto	4,458	2,209	900	4,861	12,200	17,26,348	16	
		17	Shabkot	Har Avtar Singh S. Rajinder Singh	...	14-1-1918	1-2-1908	Ditto ditto	1,160	333	303	1,255	7,878	1,17,299	17	
Lahore	Lahore	18	Ber Khurd	S. Harwant Raj Singh G. Jaswant Singh	...	15-1-1921	24-1-1922	Section 6, Punjab Act II of 1903.	19,160	912	504	1,834	7,894	7,37,297	18	
		19	Guru Harsahai	G. Karam Singh	...	14-10-1902	22-8-1914	Ditto ditto	9,574	16,209	15,202	10,088	1,27,41	19,46,077	19	
		20	Mumdot	N. Ghulam Qutb-ud-Din Khan	...	13-10-1889	20-1-1891	Ditto ditto	76,783	63,799	61,444	60,610	3,57,647	66,06,638	20	
		21	Beisk	Muhammad Sarwar	...	12-2-1916	2-11-1922	Section 5 (1) of Punjab Act II of 1903.	235	9,398	8,430	3,279	16,849	3,18,000	21	
		22	Sahibzada Mirza Shams-ud-Din Khan	Sahibzada Mirza Shams-ud-Din Khan	...	7-2-1917	22-9-1925	Ditto ditto	37	37	26	...	40,993	22		
Lahore	Lahore	23	Buttar	Sodhi Raghpal Singh and Mussammat Parmeshri.	...	...	15-3-1926	Section 5 (2) (a) and (d) of Act II of 1903.	952	1,821	1,700	897	1,23,895	9,54,066	23
		24	Malout	Muhammad Hayat Haji Muhammad	...	...	20-10-1925	Section 5 (1) of Act II of 1903.	...	2,306	2,161	839	1,39,186	14,23,769	24
		25	M. Iftikhar-ud-Din	Mussammat Fateh Baro M. Iftikhar-ud-Din	...	8-4-1907	21-3-1918	Section 6, Punjab Act II of 1903.	621	2,168	1,380	4,466	4,255	4,12,014	25	
		26	Rani Chhauhan	Rani Chhauhan	...	...	25-5-1915	Section 5 (2) (a), Punjab Act II of 1903.	6,988	4,390	2,035	4,575	...	6,96,800	26
		27	D. Kailash Nath	D. Kailash Nath	...	...	1-4-1905	Section 5 (1), Punjab Act II of 1903.	4,060	468	408	1,411	...	2,48,925	27
Lahore	Lahore	28	S. Kesri Singh	S. Kesri Singh	...	...	2-12-1916	Section 5 (2) (a), Punjab Act II of 1903.	9,200	1,635	1,193	3,954	51,920	7,00,229	28
		29	Attari	S. Balwant Singh	...	...	25-5-1914	Section 5 (1), Punjab Act II of 1903.	12,366	596	445	1,004	5,17,030	4,11,074	29
		30	Rangar Nangal	S. Hari Singh	...	...	13-4-1908	Section 6, Punjab Act II of 1903.	...	781	690	2,689	483	3,08,232	30
		31	Chak Haidarabad and Sayadwala	S. Narain Singh Muhammad Sharif Khan	...	14-5-1905	1904	Ditto ditto	...	798	772	1,860	35,296	2,79,481	31	
		32	Mitha Tiwana	Muhammad Hiran Khan Malik Dost Muhammad Khan	...	16-7-1913	...	23-9-1919	Section 5 (d), Punjab Act II of 1903.	9,834	11,551	4,204	2,892	2,73,006	7,66,061	32
Lahore	Lahore	33	Tarkhanwala	Amir Abdulla Khan	...	21-1-1911	2-4-1914	Section 6, Punjab Act II of 1903.	...	2,793	2,275	3,421	4,000	2,59,702	33	
		34	Ahmadabad	Late Raja Muhammad Hayat Khan	...	...	10-7-1914	Section 5 (1), Punjab Act II of 1903.	1,095	9,335	2,971	4,241	40,752	4,41,560	34
		35	Ghugh	Yaqub Khan Muhammad Behram Khan Ayub Khan Sher Khan-Ghulam Shah	...	14-1-1907	1910	20-1-1920	Section 6, Punjab Act II of 1903.	808 Inam.	3,450	1,389	1,620	10,472	5,34,900	35
		36	Dbarek	Ghulam Mehdi	...	8-2-1909	6-11-1919	8-5-1920	Sections 6 and 3 (b) (c), Punjab Act II of 1903.	...	5,892	2,742	2,201	...	4,57,754	36
		37	Khan Muhammad Abdur Rahman Khan and Khan Muhammad Nawaz Khan.	Khan Muhammad Nawaz Khan	...	...	14-1-1907	Section 6, Punjab Act II of 1903.	...	15,505	5,541	10,325	1,32,436	4,47,580	37
Lahore	Lahore	38	Kalabagh	Malik Amir Muhammad Khan	...	10-7-1910	1-11-1924	Ditto ditto	7,074	75,042	6,725	10,390	...	42,05,654	38	
		39	Killa Tara Singh	Nau Nihal Singh	...	4-1-1907	14-8-1916	Ditto ditto	...	2,358	1,828	1,879	...	...	39
		40	Gurdit Singh	Gurdit Singh	Section 8, Act II of 1903	...	2,358	1,964	1,662	40
		41	Shah Jiwana	S. Khizar Hayat Shah S. Mubarak Ali Shah S. Abid Hussain Shah	...	1-8-1915	26-11-1915	Section 6, Punjab Act II of 1903.	...	9,564	5,000	15,009	51,325	7,04,592	41	
		42	K. Wali Dad Khan Sayal	K. Wali Dad Khan Sayal	...	...	9-2-1921	Section 5 (1), Punjab Act II of 1903.	400	481	300	102	4,000	1,48,922	42
Lahore	Lahore	43	Dab Kalan	Muhammad Nawaz Khan	...	22-8-1910	23-6-1924	Section 6 of Punjab Act II of 1903.	...	6,981	3,331	12,084	3,222	11,67,688	43	
		44	Sher Shah	S. Amir Haidar Shah	...	...	11-10-1900	Section 35 (a), Act IV of 1872, as amended by Act XII of 1878.	4,234	15,667	5,578	8,807	3,17,939	11,45,900	44
		45	Salatwahan	S. Ghulam Akbar Shah S. Muhammad Nawaz Shah S. Muhammad Bakar Shah	...	15-2-1901	15-1-1925	10-7-1918	Section 6 of Punjab Act II of 1913	...	5,554	3,628	11,472	64,573	6,22,900	45
		46	Jalapur Pirwala	S. Ghulam Abbas	...	17-3-1917	1-5-1919	Section 8 of Punjab Act II of 1903.	...	34,103	9,495	7,559	19,741	13,93,541	46	
		47	Hajipur	S. Muhammad Ghans	...	...	30-10-1921	Section 8 of Punjab Act II of 1903.	9,652	726	120	188	97,304	87,396	47
Multan	Multan	48	K. B. S. Din Muhammad Khan, C.I.E.	M. Lutf Hussain Khan alias M. Shah Nawaz Khan Seraj of Ajji-pur.	...	23-5-1925	Section 5 (1) of Punjab Act II of 1903.	...	22,150	2,310	1,647	1,18,713	2,18,000	48		
		49	S. Manzur Ahmad Khan Qasrani.	K. B. S. Din Muhammad Khan, C.I.E., Leghari.	...	25-3-1915	8-9-1925	Section 6 of Punjab Act II of 1903.	3,760	297	235	82	44,851	1,06,910	49	
		50	Basil	S. Manzur Ahmad Khan Qasrani	...	...	16-9-1925	Section 5 (2) (d) of Punjab Act II of 1903.	...	3,106	821	979	1,000	96,672	50
Total								4,28,597 Inam 808	397,370	189,704	2,39,624	52,59,975	4,24,96,235			

STATEMENT No. II.
ASSETS AND LIABILITIES ON 30TH SEPTEMBER 1926.

District.	Serial No.	Name of estates.	ASSETS.													LIABILITIES.						Serial No.			
			Capitalized value of jagir.	Estimated value of land.	Estimated value of house property.	Investments, loans and advances.				Cash.			Other assets.			Balance of loans still due.			Total liabilities.	Excess of assets over liabilities.					
						Government securities or securities of local bodies.	Loans to other estates under the Court of Wards.	Loans secured on other immovable property.	Advances to tenants.	In banks.	In treasury.	In hand.	Estimated value of unsold 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.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	
GURGAON	1	Farrukhnagar ...	Rs. 1,12,500	Rs. 6,30,040	Rs. 52,000	...	...	...	...	...	Rs. 2,795	Rs. 433	...	Rs. 704	...	Rs. 7,98,472	Rs. 10,854	Rs. 18,000	Rs. 4,789	...	...	Rs. 88,594	Rs. 7,64,879	1
	2	Doha ...	...	...	Rs. 77,000	...	...	...	...	...	Rs. 6,775	Rs. 50	...	...	...	Rs. 2,83,925	...	...	Rs. 2,16,000	...	...	Rs. 2,16,000	Rs. 67,925	2
	3	Kampara ...	...	...	Rs. 50,000	...	...	...	...	...	...	Rs. 4,250	...	...	...	Rs. 54,250	Rs. 35,000	...	...	...	...	Rs. 35,000	Rs. 19,250	3
KARNAL	4	Sidhowal ...	11,20,375	2,25,042	1,75,801	1,08,800	18,000	28,000	...	200	63,048	180	...	3,928	21,201	17,59,024	...	...	...	...	...	...	Rs. 17,59,024	4
	5	Arnauli ...	14,57,600	86,268	1,38,029	43,400	87,000	134	...	...	29,848	150	...	4,319	9,959	18,06,707	...	...	...	...	...	...	Rs. 18,06,707	5
	6	Jharauli ...	40,150	34,640	5,000	65,600	...	...	...	...	4,821	25	...	1,793	425	1,52,454	...	...	Rs. 495	...	...	Rs. 495	Rs. 1,81,959	6
AMBALA	7	Kotaha ...	3,47,775	3,45,231	45,598	...	...	...	...	...	10,453	...	...	11,551	10,051	7,71,659	...	...	...	...	...	...	Rs. 7,71,659	7
	8	Raipur ...	1,23,800	1,27,585	25,009	...	...	...	...	...	6,532	200	...	4,345	1,095	2,57,617	...	Rs. 37,000	...	...	...	Rs. 37,000	Rs. 2,50,517	8
	9	Buria ...	18,26,250	4,21,120	10,00,000	1,20,000	...	6,800	...	...	32,495	540	...	3,843	31,334	29,42,382	...	...	...	...	...	...	Rs. 29,42,382	9
KANGRA	10	Lambagraon ...	50,000	960	1,088	...	...	...	...	...	56	...	...	...	...	52,032	...	...	Rs. 4,951	...	...	Rs. 4,951	Rs. 47,131	10
	11	Guler ...	6,83,300	2,52,560	1,25,000	...	...	...	...	...	6,118	...	...	5,125	...	10,22,103	...	...	...	...	...	...	Rs. 10,22,103	11
	12	Lahaul ...	13,325	57,440	30,386	...	...	...	...	...	3,944	643	...	...	20,821	1,26,529	...	...	Rs. 12,000	...	...	Rs. 12,000	Rs. 1,14,529	12
	13	Rupi ...	4,78,125	1,20,640	70,000	...	...	...	...	...	5,838	...	...	2,291	14,491	6,91,680	...	...	Rs. 10,201	...	...	Rs. 10,201	Rs. 6,81,479	13
HOSHARPUR	14	Amb ...	5,53,425	1,04,560	1,50,000	47,500	25,770	54,853	...	...	45,779	100	156	905	12,500	9,95,548	...	...	...	...	...	...	Rs. 9,95,548	14
	15	Bhabaur ...	20,750	66,880	1,000	...	...	...	...	...	3,732	25	...	3,100	310	95,797	...	Rs. 11,803	...	...	...	Rs. 36,512	Rs. 59,285	15
	16	Anandpur ...	1,11,450	3,89,920	12,00,000	...	...	2,200	...	...	40,930	50	...	211	16,897	17,62,253	...	...	Rs. 10,318	...	...	Rs. 10,318	Rs. 17,51,935	16
JULLUNDUR	17	Shahkot ...	29,000	1,00,400	5,000	...	...	475	50	...	2,239	...	...	1,593	574	1,40,331	...	...	Rs. 4,148	...	Rs. 1,721	Rs. 5,859	Rs. 1,84,462	17
LUDHIANA	18	Ber Khurd ...	4,79,000	1,46,720	88,985	...	...	...	...	...	8,833	...	...	2,008	17,448	7,37,944	...	...	Rs. 19,873	...	...	Rs. 19,873	Rs. 7,18,071	18
EROZPORE	19	Guru Har Sahai ...	2,39,350	23,84,023	1,72,154	56,880	...	20,326	...	...	...	...	...	10,875	27,83,608	...	...	...	...	...	...	...	Rs. 27,83,608	19
	20	Maudot ...	19,19,575	47,00,036	9,33,893	8,03,523	1,02,220	2,55,786	...	19,517	1,08,534	7,850	...	18,589	2,80,818	91,50,339	...	...	...	Rs. 7,118	...	Rs. 7,128	Rs. 91,43,211	20
	21	Behak ...	5,875	23,06,235	81,637	...	...	38,617	1,548	3,600	10,598	...	...	784	8,934	7,500	24,88,526	...	...	Rs. 1,262	...	Rs. 1,262	Rs. 24,87,264	21
	22	S. M. Shamsar Ali Khan	18,325	22,000	1,422	158	41,905	Rs. 50	Rs. 41,855	22
	23	Buhtar ...	23,800	9,04,000	22,000	...	...	...	...	...	2,700	671	500	299	9,54,066	...	...	Rs. 1,23,620	275	...	...	Rs. 1,23,895	Rs. 8,30,171	23
	24	Malaut ...	...	13,83,600	3,000	...	...	...	3,526	...	320	1,032	3,736	...	1,555	14,23,769	...	...	Rs. 1,39,110	76	...	Rs. 1,39,186	Rs. 12,84,583	24
LAHORE	25	M. Iftikhar-ud-Din ...	15,525	4,64,499	1,27,000	...	...	...	235	17,255	13,145	150	...	13,074	...	6,50,883	...	...	...	...	...	...	Rs. 6,50,883	25
	26	Rani Chhannian ...	1,74,700	3,66,000	89,234	4,000	...	...	...	...	29,457	130	...	14,984	4,654	6,83,150	...	...	...	...	...	...	Rs. 6,83,150	26
	27	D. Kailash Nath ...	1,00,000	70,000	85,000	43,300	...	...	...	...	19,036	120	...	112	...	3,17,568	...	...	...	...	...	...	Rs. 3,17,568	27
	28	S. Kesri Singh ...	1,31,400	6,36,123	60,149	...	...	...	...	...	11,191	...	...	...	...	8,69,895	...	...	...	...	...	...	Rs. 8,69,895	28
AMRITSAR	29	Attari ...	3,07,650	80,320	10,000	...	...	...	...	...	3,267	...	...	6,000	...	4,07,237	Rs. 1,23,229	...	...	...	...	Rs. 1,23,229	Rs. 2,84,008	29
GURDASPUR	30	Rangal Nangal... ..	...	2,15,120	1,15,323	7,000	...	15,081	...	...	7,868	1,846	...	616	5,715	8,68,069	...	...	...	...	...	...	Rs. 3,08,069	30
SHRINAGUR	31	Chak Haidarabad and Sayad-wala ...	...	2,73,500	10,000	...	...	500	...	...	9,873	...	...	234	920	2,95,017	...	...	...	...	...	...	Rs. 2,95,017	31
SHAHPUR	32	Mitha Tiwana ...	2,45,850	13,28,300	84,000	8,000	4,480	...	5,486	...	230	5,164	...	16,81,510	...	Rs. 55,000	7,500	Rs. 62,500	Rs. 16,19,010	32
	33	Tarkhanwala ...	...	6,78,661	16,643	75,025	55,000	5,780	4,034	...	10,123	316	6,930	6,085	5,600	8,64,202	...	...	...	...	...	...	Rs. 8,64,202	33
JHELUM	34	Ahmadabad ...	27,375	3,75,185	88,000	...	...	...	878	4,500	4,942	...	...	593	6,000	4,52,473	...	...	...	...	...	...	Rs. 4,52,473	34
	35	Ghugh ...	Inam 808	3,20,000	13,000	275	...	5,668	849	69	3,40,669	Rs. 3,40,669	35
ATTOCK	36	Dharek ...	...	4,00,000	10,000	...	...	80,000	...	...	7,918	1,221	15,000	...	6,200	4,70,239	...	...	...	Rs. 480	...	Rs. 480	Rs. 4,69,759	36
MIANWALI	37	Khan Muhammad Abdur Rahman Khan and Khan Muhammad Nawaz Khan. Kalabagh ...	...	7,47,568	15,500	...	...	...	1,000	...	24,871	95	9,602	5,484	...	8,04,420	...	...	Rs. 27,496	...	...	Rs. 27,496	Rs. 7,76,924	37
	38	Killa Tara Singh (Nan Nihal Singh). Ditto (Gurdit Singh) ...	1,76,850	82,00,000	3,03,034	4,37,871	...	54,082	8,224	54,162	1,472	58,550	6,646	1,83,866	44,84,757	Rs. 44,84,757	38
MONTGOMERY	39	Killa Tara Singh (Nan Nihal Singh). Ditto (Gurdit Singh) ...	...	1,50,240	14,000	85,200	...	20,500	...	...	14,888	...	412	28	8,097	2,44,495	...	...	...	...	...	...	Rs. 2,44,695	39
	40	Ditto (Gurdit Singh)	1,32,960	14,000	28	3,562	1,50,850	Rs. 1,50,850	40
JHANG	41	Shah Jiwana ...	...	6,49,760	23,500	75,000	13,200	7,000	80	...	14,199	...	19,746	4,220	8,559	8,15,284	...	...	...	...	...	...	Rs. 8,15,284	41
	42	K. Wali Dad Khan Sayal ...	10,000	1,20,000	15,000	1,354	...	180	...	2,954	1,49,489	...	Rs. 13,200	8,000	Rs. 21,200	Rs. 1,28,289	42
MULTAN	43	Dab Kalan	10,31,200	1,09,650	19,015	50	26,783	...	32,418	12,19,066	Rs. 2,827	706	Rs. 8,533	Rs. 12,15,533	43
	44	Sher Shah	12,15,812	19,599	13,494	123	...	752	30	106	2,670	3,539	13,17,375	Rs. 9,880	572	19,648	...	Rs. 30,098	Rs. 12,87,277	44
	45	Salarwahan	5,55,400	33,098	13,700	...	5,330	3,359	30	13,473	777	7,063	6,30,100	Rs. 818	Rs. 6,29,287	45
	46	Jalalpur Pirwala	4,26,492	1,87,717	4,947	3,848	859	16,246	2,990	40,164	18,82,763	Rs. 18,699	518	Rs. 19,217	Rs. 18,63,546	46
D. G. KWAN	47	Hajipur ...	2,41,300	27,920	22,300	...	...	...	...	...	2,845	...	...	...	...	2,94,365	...	...	Rs. 53,883	...	...	Rs. 53,883	Rs. 2,40,482	47
	48	K. B. S. Din Muhammad Khan	1,30,000	58,000	2,000	2,359	35	17,400	210,294	Rs. 91,569	25,000	...	Rs. 1,16,563	Rs. 93,731	48
	49	S. Mansur Ahmad Khan Qesranl. Batil ...	94,000	6,560	5,500	2,083	1,08,693	Rs. 3,286	41,109	Rs. 44,39	Rs. 64,298	49
	50	Batil ...	...	78,320	1,500	13,000</																		

STATEMENT No. III.
INCOME OF THE YEAR ENDING 30TH SEPTEMBER 1926.

District.	Serial No.	Name of estate.	INVESTMENT, LOAN AND DEBT TRANSACTIONS.									ORDINARY INCOME.					Serial No.		
			Income from sale of			Income from loans received from			Income from repayment of loans due to the estate.	Recovery of advances made to tenants.	Total.	Jagir or taluqdari income.	Cash rent.	Sale of grain and other produce and of stock.	Other income.	Total ordinary income.		Total income.	
			Land.	House property.	Securities.	Government.	Other estates under the Court of Wards.	Other persons.											Rs.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	
GURGAON ...	1	Farrukhnagar ...	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	2	Doha	13,443	1,113	3,363	17,922	17,922	1
	3	Rampura	35,000	35,000	4,250	...	2,536	13,666	13,666	2
KARNAL ...	4	Sidhowal ...	...	...	...	...	...	...	8,000	...	8,000	4,760	37,792	1,007	15,033	98,592	1,06,592	4
	5	Arnauli ...	...	...	...	...	...	...	...	...	...	55,168	8,193	...	3,169	69,730	69,730	5
	6	Jharauli ...	...	...	...	...	...	...	...	...	...	1,608	2,541	...	3,668	7,813	7,813	6
AMBALA ...	7	Kotaba ...	...	...	...	...	...	...	132	...	132	6,980	7,462	3,943	1,043	19,428	19,560	7
	8	Raipur ...	...	...	...	...	39,000	...	...	...	39,000	4,913	16,591	3,431	1,114	26,049	65,049	8
	9	Boria ...	...	...	...	...	...	...	2,100	...	2,100	48,177	16,637	1,426	7,583	73,228	75,928	9
KANGRA ...	10	Lambagraon ...	...	...	...	...	...	...	...	...	...	1,983	1	40	50	2,074	2,074	10
	11	Guler ...	...	...	...	...	...	...	...	...	...	20,950	8,647	...	325	29,932	29,932	11
	12	Lahaul ...	...	...	...	...	...	...	...	...	...	529	6,216	895	2,543	10,183	10,183	12
	13	Rupi ...	...	...	...	...	...	...	6	...	6	16,316	8,217	32	3,380	27,985	27,991	13
HOSHIAHPUR ...	14	Arb ...	...	...	...	...	...	...	4,070	...	4,070	21,370	3,916	3,746	10,068	39,400	43,470	14
	15	Bhabaur ...	...	...	...	...	...	...	...	...	...	2,012	5,933	...	783	8,733	8,733	15
	16	Anandpur ...	...	...	...	...	...	...	...	...	...	7,148	21,800	934	2,024	31,966	31,966	16
JULLANDHUR ...	17	Shahkot ...	...	...	...	...	...	...	...	...	...	1,139	3,747	4,773	2,011	11,670	11,670	17
LUDHIANA ...	18	Ber Khurd ...	...	1,130	...	...	...	...	...	...	1,130	19,155	5,423	132	6,030	30,740	31,870	18
FEROZPORE ...	19	Guru Har Sahai ...	...	...	...	...	...	...	...	...	...	104	...	10,992	...	11,096	11,096	19
	20	Mamdot ...	4,026	...	...	...	...	...	1,66,854	...	1,60,880	88,100	2,72,617	4,012	1,89,407	5,54,136	7,15,016	20
	21	Behak ...	...	...	...	...	...	...	3,614	1,18	4,792	533	53,485	3,521	2,523	60,065	64,867	21
	22	S.M. Shamsher Ali Khan ...	...	...	...	...	...	...	...	...	...	...	...	5	892	897	897	22
	23	Buttar	387	772	3,755	27	4,941	4,941	23
	24	Malout ...	...	...	...	...	...	...	...	...	...	...	...	...	1,361	1,361	1,361	24
LAHORE ...	25	M. Iftikhar-ud-Din ...	...	...	...	...	...	...	...	218	218	736	37,586	5,576	4,997	49,195	49,413	25
	26	Rani Chhannian ...	...	...	...	...	...	...	569	...	569	6,988	40,950	482	1,749	50,169	50,739	26
	27	D. Kailash Nath ...	...	...	...	...	...	...	...	...	...	3,738	11,272	...	5,245	20,255	20,255	27
	28	S. Kesri Singh ...	...	...	...	...	...	...	1,260	...	1,260	6,094	16,180	...	3,352	25,628	26,886	28
AMRITSAR ...	29	Attari ...	...	...	...	...	...	...	...	...	...	16,661	6,000	...	...	22,661	22,661	29
GURDASPUR ...	30	Rangar Nangal ...	...	...	...	...	...	...	...	...	...	...	13,444	26	2,072	15,542	15,542	30
SHEIKHUPURA ...	31	Chak Haidarabad and Sayadwal ...	...	...	...	...	...	...	...	...	...	...	18,657	723	2,214	21,594	21,594	31
SHAHPUR ...	32	Mitha Tiwana ...	2,358	...	...	...	...	...	...	156	2,514	9,076	4,431	10,931	1,558	25,996	28,510	32
	33	Tark anwalian ...	...	...	...	...	...	...	8,102	207	8,309	...	13,106	1,981	33,247	41,553	33	
JHELUM ...	34	Ahmadabad ...	...	...	...	...	...	...	...	878	878	1,514	171	18,182	634	20,551	21,429	34
	35	Ghugh ...	...	...	...	...	...	...	...	...	...	808	56	3,985	764	5,613	5,613	35
ATTOCK ...	36	Dharek ...	...	...	...	...	...	...	1,500	...	1,500	...	611	12,209	299	13,179	14,679	36
MIANWALI ...	37	Khan Muhammad Abdur Rahman Khan and Khan Muhammad Nawaz Khan. Kalabagh ...	...	...	...	...	...	...	...	1,844	1,844	...	327	65,660	2,609	68,596	70,440	37
	38	Kalabagh ...	...	...	...	...	...	...	16,689	10,474	27,162	7,074	14,585	57,696	21,936	1,01,291	1,28,453	38
MONTGOMERY ...	39	Killa Tara Singh (Nau Nihal Singh) ...	...	...	...	...	...	...	2,453	...	2,453	...	270	14,630	3,004	17,904	20,357	39
	40	Killa Tara Singh (Gurdit Singh) ...	...	...	...	...	...	...	657	...	657	...	108	11,323	1,059	12,490	13,147	40
JHANG ...	41	Shah Jiwana ...	...	...	...	3,512	...	...	...	...	3,512	...	5,118	49,746	2,697	57,561	61,073	41
	42	K. Walidad Khan Sayal ...	...	...	...	...	...	...	...	...	...	...	3,899	199	23	4,121	4,121	42
MULTAN ...	43	Dab Kalan ...	...	...	...	...	...	...	...	...	...	...	725	43,403	1,450	45,581	45,581	43
	44	Sier Shah ...	...	...	...	...	...	...	...	62	62	2,686	2,155	26,765	578	32,184	32,246	44
	45	Salarawan ...	...	...	...	...	...	...	...	...	...	...	...	55,519	754	56,273	56,273	45
	46	Jalalpur Pirwala ...	...	538	...	...	...	...	1,518	99	2,150	...	1,360	23,703	1,757	26,829	28,979	46
DEERA GHAZI KHAN.	47	Hajipur ...	...	...	...	...	...	...	...	...	...	8,488	5,175	88	...	13,751	13,751	47
	48	K. B. S. Din Muhammad Khan. ...	...	...	...	...	...	...	...	...	...	...	7,500	5,724	5,470	18,694	18,694	48
	49	S. Manzur Ahmad Khan Qasrani. ...	...	...	...	...	...	...	...	...	...	...	7,400	1,023	653	9,076	9,076	49
	50	Batal ...	...	...	...	...	...	...	2,976	...	2,976	...	...	1,927	7	1,934	4,910	50
Total			6,984	1,663	...	33,512	39,000	...	2,10,499	15,116	3,11,174	4,08,508	7,30,213	4,71,800	3,25,851	19,26,970	22,37,544		

STATEMENT No. IV.

EXPENDITURE OF THE YEAR ENDING 30TH SEPTEMBER 1926.

District.	Serial No.	Name of estate.	INVESTMENTS, LOAN AND DEBT TRANSACTIONS.									ORDINARY EXPENDITURE.										Percentage of cost of management (column 16) on total ordinary income (column 17 of statement No. III).	Serial No.			
			Repayment of debts.	Purchase of			Loans.		Advances made to tenants.	Cost of permanent improvements.	Total.	Land revenue cesses, commutation fees and Haq-ul-Tasfil.	Ward's rate.	Cost of manager and staff.	Total cost of management (total columns 14 and 15).	Cost of ordinary improvements and repairs.	Personal expenses of wards, including cost of education.	Allowances to ward's family.	Expenditure on law, domestic ceremonies, servants, stables, etc.	Total ordinary expenditure.	Total expenditure.					
				Land.	House property.	Government securities or securities of local bodies.	Made to other estates under the Court of Wards.	Secured on other immovable property.																Rs.	Rs.	Rs.
	1		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GURGAON	1	Farrukhnagar	2,159	...	...	...	...	...	...	2,159	2,895	540	2,534	3,074	2,242	2,400	4,546	...	15,157	17,816	17.1	1
	2	Doha
	3	Rampura	...	...	...	...	...	...	...	...	7,111	672	1,708	2,380	55	...	800	1,960	11,806	11,806	17.4	2
KARVAL	4	Sidhowal	2,195	2,195	11,443	1,207	7,888	9,095	6,388	14,789	4,906	19,517	65,138	68,333	9.3	4			
	5	Arnauli	...	1,148	...	7,750	37,000	45,898	45,898	8,459	942	6,034	69,76	1,512	5,079	11,798	15,581	49,372	98,370	10.7	5			
	6	Jharanli	639	...	...	...	...	...	...	1,601	2,240	675	306	640	948	1	180	1,860	4,185	6,405	12.1	6
AMBALA	7	Kotaha	10,000	...	...	...	...	...	250	10,250	3,646	451	2,335	2,786	307	...	343	13,271	20,353	30,603	14.3	7
	8	Raipur	41,122	...	...	...	...	...	...	41,122	5,445	...	1,757	1,757	180	11,226	350	2,981	21,919	63,041	6.7	8
	9	Puris	...	...	...	...	2,000	...	...	2,000	11,248	...	4,308	4,308	2,361	9,364	14,008	17,661	58,950	60,950	5.8	9
KANGRA	10	Lambagraon	250	...	...	...	...	...	...	250	12	109	120	229	...	640	574	304	1,759	2,009	11.0	10
	11	Guler	7,298	...	...	...	...	...	...	7,298	13	549	665	1,214	2,000	9,600	720	5,570	19,117	26,415	4.0	11
	12	Lahaul	5,008	...	...	...	...	...	...	5,008	182	346	...	346	...	2,409	...	1,050	3,937	8,948	3.4	12
	13	Rupi	10,000	...	...	...	...	...	...	10,000	584	534	1,203	1,787	242	2,692	5,625	7,598	18,578	28,578	6.2	13
HOSHARPUR	14	Amb	...	...	...	...	...	4,000	2,455	6,455	2,531	613	3,628	4,241	1,455	6,420	2,430	6,808	23,785	30,240	10.7	14
	15	Bhabaur	2,500	...	...	...	...	...	...	2,500	1,012	325	475	800	...	2,087	900	990	5,789	8,289	9.1	15
	16	Anandpur	610	...	...	...	...	...	...	610	2,115	569	3,476	4,045	5,521	3,228	7,490	7,836	30,235	30,845	12.6	16
JULLUNDUR	17	Shahkot	380	...	...	...	...	...	...	380	1,412	55	1,179	1,234	784	800	400	5,994	10,824	10,954	10.6	17
LUDHIANA	18	Ber Khurd	6,550	...	...	...	...	...	800	7,350	4,218	511	2,870	3,381	1,200	7,315	3,300	3,518	22,932	30,232	11.0	18
FEROZPORE	19	Guru Her Sahai	...	...	...	...	...	...	1,134	1,134	192	1,992	6,608	8,600	...	12,411	1,750	1,601	24,554	25,688	7.7	19
	20	Mamdot	...	...	...	60,000	...	40,000	1,06,208	2,06,208	54,959	5,601	41,914	47,515	1,12,269	1,27,317	33,857	1,90,929	5,66,846	7,73,054	8.5	20	
	21	Behak	15,000	1,548	16,111	32,659	3,279	786	6,234	7,020	3,423	2,859	4,718	6,864	29,173	60,832	11.7	21			
	22	S. M. Shamsber Ali Khan	...	...	...	12,000	...	...	...	12,000	27	...	120	...	120	...	...	...	147	12,147	18.4	22
	23	Buttar	...	...	...	...	...	...	...	...	471	...	402	...	82	400	200	...	1,570	1,570	8.1	23
	24	Melout	...	...	...	...	...	...	...	...	182	...	100	...	39	600	...	170	1,041	1,041	7.8	24
LAHORE	25	M. Iftikhar-ud-Din	...	...	...	...	...	285	1,218	1,453	4,522	744	2,797	3,541	973	17,391	5,200	12,139	43,766	45,219	7.1	25
	26	Rani Chhaunian	...	...	...	...	...	...	2,655	2,655	8,678	...	2,770	3,770	663	25,745	1,645	13,817	53,258	56,913	5.5	26
	27	D. Kailash Nath	...	...	...	...	...	...	...	...	288	377	933	1,310	556	...	2,880	30,082	25,116	25,116	6.4	27
	28	S. Kesri Singh	483	4,629	5,112	3,921	518	1,428	1,945	282	4,703	4,093	14,878	29,778	34,885	7.5	28			
AMRITSAR	29	Attari	6,613	...	...	...	...	...	...	6,613	1,680	561	58	619	194	3,000	5,340	2,392	13,225	19,835	2.7	29
GURDASPUR	30	Rangar Nangal	...	...	...	...	...	...	...	...	3,218	412	2,644	2,456	1,505	4,277	...	1,548	13,004	13,004	15.8	30
SRIKHNUPURA	31	Chak Haldarabad and Sayalwala.	6,000	...	...	...	...	...	...	6,000	83	513	1,706	2,219	70	1,943	2,419	6,562	13,296	19,296	10.3	31
SHAHPUR	32	Mitha Tiwana	5,938	3,597	3,500	920	421	14,375	1,587	898	4,000	4,898	287	1,789	4,615	2,157	15,283	29,559	18.8	31			
	33	Tarkhanwala	...	38,661	648	1,750	430	875	42,394	2,262	642	2,869	3,511	185	3,713	2,512	2,340	14,523	56,917	10.5	32			
JHELUM	34	Abmadabad	3,525	...	...	...	...	...	878	4,403	4,844	892	1,957	2,849	49	582	1,992	7,119	17,235	21,038	18.8	34
	35	Ghugh	...	...	...	...	...	...	...	...	1,650	353	1,040	1,898	560	2,065	590	2,174	8,452	8,452	24.9	35
ATTOCK	36	Dharek	...	7,045	...	...	...	...	1,217	8,262	2,201	471	2,004	2,475	252	1,719	2,316	325	9,288	17,550	10.9	36
MIANWALI	37	Khan Muhammad Abdur Rahman Khan and Khan Muhammad Nawaz Khan.	8,286	...	...	...	...	...	1,000	9,286	10,324	907	7,978	8,885	1,275	4,175	5,764	22,844	52,767	62,058	12.9	37
	38	Kalabagh.	1,339	600	8,224	86	10,249	10,390	1,554	13,216	19,780	8,535	10,122	12,355	17,115	78,307	85,556	19.5	38			
MONTGOMERY	39	Killa Tara Singh (Nau Nihal Singh).	1,100	...	675	1,775	2,587	809	2,242	3,051	1,957	939	1,800	5,198	15,532	17,307	17.9	39			
	40	Killa Tara Singh (Gardit Singh).	...	...	...	...	...	...	9,476	75	9,551	2,334	706	1,853	2,059	1,575	...	592	6,560	16,111	18.5	40
JHANG	41	Shah Jiwana	...	3,000	7,000	...	10,640	20,640	15,009	1,008	7,288	8,291	441	33,289	2,750	4,885	64,665	85,305	15.0	41			
	42	K. Wali Dad Khan Sayal	150	...	...	...	...	...	...	150	102	244	274	518	...	2,220	...	1,250	4,100	4,250	12.5	42
MULTAN	43	Dab Kalan	395	32	427	13,084	457	8,593	9,050	2,090	3,532	...	2,689	29,445	29,879	19.8	43			
	44	Sher Shah	8,633	88	1,043	9,764	8,807	608	5,109	5,717	201	1,500	2,916	8,837	26,278	35,041	17.7	44			
	45	Salarwahan	2,107	2,107	11,472	505	4,622	5,137	1,494	33,764	...	714	54,571	56,678	9.1	45			
	46	Jalsipur Pirwala	168	363	531	7,557	507	5,460	6,967	1,995	8,824	2,969	2,503	29,815	30,343	22.2	46			
DEHA GAZI KHAN	47	Hajipur	7,750	...	...	...	...	...	...	7,750	307	442	641	1,083	1,242	3,600	...	4,409	10,641	18,231	7.9	47
	48	K. B. S. Din Muhammad Khan.	2,236	359	2,595	1,923	...	2,685	2,685	81	3,900	4,233	888	13,240	15,885	14.4	48			
	49	S. Mansur Ahmad Khan Qasrani.	456	...	...	...	...	...	...	456	69	...	118	118	...	1,180	4,760	460	6,537	6,537	1.3	49
	50	Batli	455	455	150	1,167	100	...	1,872	1,872	23.5	50			
			1,88,268	54,051	643	79,750	39,000	72,380	24,184	1,55,932	5,64,213	2,39,860	30,241	1,84,888	2,16,079	1,66,583	3,99,215	1,70,951	4,65,908	16,57,496	22,21,709					

STATEMENT No. V.

IMPORTANT TRANSACTIONS (IF ANY) OF THE YEAR ENDING 30TH SEPTEMBER 1926.

District.	Serial No.	Name of estate.	LAND PURCHASED.		LAND SOLD.		VALUE OF HOUSE PROPERTY.		VALUE OF SECURITIES OF GOVERNMENT OR LOCAL BODIES.		VALUE OF LOANS MADE.		VALUE OF LOANS RECEIVED FROM			Debits of estates paid off.	Serial No.
			Area.	Value.	Area.	Value.	Purchased.	Sold.	Purchased.	Sold.	To other estates under the Court of Wards.	To other persons on security of immoveable property.	Government.	Other estates under the Court of Wards.	Other persons.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
			Acres.	Rs.	Acres.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GURGAON	1	Farrukhnagar ...														2,159	1
	2	Doha ...															2
	3	Rampur ...											85,000				3
KARNAL	4	Sidhowal ...															4
	5	Arnauli ...	31	1,148					7,750		37,000						5
	6	Jharauli ...														689	6
AMBALA	7	Kotaba ...														10,000	7
	8	Raipur ...												39,000		41,122	8
	9	Buria ...									2,000						9
KANGRA	10	Lambagraon ...														250	10
	11	Guler ...														7,398	11
	12	Lahaul ...														5,006	12
HOSHIARPUR	13	Rupi ...														10,000	13
	14	Amb ...										4,000					14
	15	Rhabaur ...														2,500	15
JULLUNDUR	16	Anandpur ...														610	16
	17	Shahkot ...														330	17
	18	Ber Khurd ...						1,130								6,550	18
FEROZPORE	19	Guru Har Sahai ...															19
	20	Mamdot ...			27	4,026			60,000			46,000					20
	21	Behak ...										15,000					21
LAHORE	22	S. M. Shamsheer Ali Khan ..							12,000								22
	23	Butter ...															23
	24	Malout ...															24
LAHORE	25	M. Iftikhar-ud-Din ...															25
	26	Rani Chhannian ...															26
	27	D. Kailash Nath ...															27
AMBITSAR	28	S. Keeri Singh ...														433	28
	29	Attari ...														6,613	29
	30	Rangar Nangal ...															30
SHIKHUPURA	31	Chak Haidarabad and Saydwala ...														6,000	31
	32	Mitha Tiwana ...	18	3,597	11	2,358						3,500				5,938	32
	33	Tarkhanwala ...	55	38,861			648					1,780					33
JHELUM	34	Ahmadabad ...														3,525	34
	35	Ghugh ...															35
	36	Dharek ...	437	7,045													36
MIANWALI	37	Khan Muhammad Abdur Rahman Khan and Khan Muhammad Nawaz Khan, Kalabagh ...														8,286	37
	38	Kalabagh ...	17	600												1,339	38
	39	Killa Tara Singh (Nau Nihal Singh) ...	(marlas)									1,100					39
MONTGOMERY	40	Ditto (Gurdit Singh) ...															40
	41	Shah Jiwana ...	6	3,000								7,000	3,512				41
	42	K. Wali Dad Khan Sayal ...														150	42
MULTAN	43	Dab Kalan ...														395	43
	44	Sher Shah ...														8,633	44
	45	Salarwahan ...															45
D. G. KHAN	46	Jalalpur Pirwala ...						533									46
	47	Hajipur ...														7,750	47
	48	K. R. S. Din Muhammad Khan ...														2,336	48
D. G. KHAN	49	S. Manzur Ahmad Khan Qasrani ...														456	49
	50	Batli ...															50
Total			547-17	54,051	38	6,384	648	1,663	79,750		39,000	72,380	39,512	39,000		1,38,265	

STATEMENT No. VI.

ESTATES RELEASED DURING THE YEAR ENDING 30th SEPTEMBER 1926.

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 ...	Jharauli ...	Sardar Raj-indar Singh	17th July 1922.	3rd October 1925.	1,16,110	...	671	236	433	671	236	433	...	34,640	50,000	1,89,735	2,24,375	34,640	5,000	65,000	7,433	1,12,673
AMBALA ...	Ko'aha ...	Mir Muham-mad Akbar Ali Khan.	1st February 1911.	1st April 1926.	14,00,000	...	8,415	5,079	4,315	8,416	5,080	4,320	17,041	3,45,200	67,000	...	4,12,200	3,45,231	46,598	...	32,055	4,23,684
FEROZPORE...	Guru Har-saba.	Guru Jas-want Singh Guru Karam Singh.	22nd August 1910.	15th Decem-ber 1925.	...	...	15,433	13,458	5,739	16,209	15,202	10,038	3,35,424	15,43,300	1,00,100	1,14,473	17,57,378	22,94,023	1,72,154	56,850	31,201	25,44,258
MONTGOMERY	Killa Tara Singh.	Sardar Gur-dit Singh.	14th August 1916.	8th March 1926.	...	...	2,383	1,810	1,334	2,358	1,964	1,662	3,962	1,06,720	11,200	18,637	1,36,557	1,32,060	14,000	...	3,800	1,50,850
JHANG ...	Shah Jiwana.	S. Khizar Hayat Shah. S. Maharak Ali Shah.	16th Novem-ber 1915.	11th March 1926.	51,325	...	4,782	2,475	3,814	4,782	2,500	7,500	18,165	3,24,890	11,750	5,080	3,41,710	3,24,890	29,915	30,000	3,524	3,88,113

STATEMENT No. VII.

STATEMENT SHOWING COMPARISON OF THE PROPORTION BORNE BY LAND REVENUE AND CESSES PAID TO RENTS RECEIVED AND PROCEEDS OF GRAIN SALES; AND THE VALUE OF TOTAL CROP, IN DIFFERENT ESTATES, FOR THE YEAR 1925-26.

District.	Name of estate.	Rents and sales of grain (column 14 and 15 of statement No. III).	Land revenue and cesses (column 13 of statement No. IV).	Percentage of land revenue to rents, etc.	Rate of bantai.	Value of total crop.	Explanations in brief.
1	2	3	4	5	6	7	8
		Rs.	Rs.				
GURGAON	Farrukhnagar ...	14,556	2,895	19·8	...	...
	Doha ...	11,180	7,111	63·8	...	...
	Rampura ...	4,250	...	...	...	...
KANNAUL	Sidhowal ...	38,078	6,244	16·3	...	...
	Arnauli ...	8,161	870	10·6	...	...
	Jharauli ...	2,541	444	17·4	...	...
AMBALA	Kotaba ...	11,405	3,036	26·6	...	...
	Raipar ...	20,022	4,991	24·9	...	...
	Buria ...	18,063	6,352	35·1	17 seers per maund.	764	
KANGRA	Lambagraon ...	41	12	29·3	...	...
	Guler ...	8,647	4,530	52·4	...	...
	Lahaul ...	7,111	132	1·9	...	...
HOSHIARPUR	Rupi ...	8,289	684	8·2	...	...
	Amb ...	7,662	2,631	34·0	$\frac{1}{2}$ & $\frac{1}{100}$	15,324	
	Bhabaur ...	5,938	1,012	17·0	...	11,876	
JULLUNDUR	Anandpur ...	22,794	2,115	9·2	$\frac{1}{2}$	45,588	
	Shahkot ...	8,520	1,412	16·5	$\frac{1}{2}$	4,773	
	LUDHIANA	Ber Khurd ...	5,555	4,218	75·9	...	...
FEROZPORE	Mamdot ...	2,76,629	54,959	19·8	...	...
	Behak ...	57,606	3,279	5·7	...	2,427	
	S. M. Shamsheer Ali Khan.	5	27	...	...	...
LAHORE	Buttar ...	4,527	471	10·4	$\frac{1}{2}$ & $\frac{1}{2}$	13,741	
	Malout ...	...	132	...	$\frac{1}{2}$	964	
	M. Iftikhar-ud-Din	43,482	4,512	10·4	...	...
AMRITSAR	Rani Chhauhan ...	41,432	8,678	20·9	...	...
	D. Kailash Nath ...	11,272	288	2·5	...	...
	S. Kesri Singh ...	16,180	3,921	24·2	...	...
GURDASPUR	Attari ...	6,000	1,680	28·	...	...
SHEIKHUPURA	Rangar Nangal ...	13,470	3,218	23·8	...	...
SHAHPUR	Chak Haidarabad and Sayadwala.	19,380	83	4	$\frac{1}{2}$	798	
	Mitha Tiwana ...	15,362	1,537	10·0	$\frac{1}{2}$, $\frac{1}{2}$ & $\frac{1}{2}$	32,772	
	Tarkhanwala ...	31,266	2,262	7·2	$\frac{1}{2}$	62,532	
JHELMUM	Ahmadabad ...	18,353	4,644	25·3	$\frac{1}{2}$	15,788	
	Ghugh ...	4,041	1,650	40·8	$\frac{1}{2}$	10,481	
AUTOCK	Dharek ...	12,880	2,201	17·	$\frac{1}{2}$ & $\frac{1}{2}$	16,000	
MIANWALI	Khan Muhammad Abder Rahman Khan, etc.	65,987	10,324	15·6	$\frac{1}{2}$, $\frac{1}{10}$ & $\frac{1}{2}$	75,262	
	Kalabagh ...	72,281	10,390	14·3	$\frac{1}{2}$, $\frac{1}{2}$ & $\frac{1}{2}$	1,16,243	
	Killa Tara Singh (Nau Nihal Singh).	14,900	2,587	17·3	$\frac{1}{2}$, $\frac{1}{2}$ & $\frac{1}{2}$	14,680	
MONTGOMERY	Killa Tara Singh (Gurdit Singh).	11,431	2,334	20·4	$\frac{1}{2}$, $\frac{1}{2}$ & $\frac{1}{2}$	11,323	
ZHANG	Shah Jiwana ...	54,864	15,009	27·3	...	...
	K. Wali-Dad Khan	4,098	162	2·5	...	...
	Dab Kalan ...	44,161	12,084	27·3	$\frac{1}{2}$ & $\frac{1}{2}$	53,351	
MULTAN	Sher Shah ...	23,920	8,807	36·4	...	...
	Salarwahan ...	55,519	11,472	20·6	$\frac{1}{2}$	45,916	
	Jalalpur Pirwala ...	25,072	7,557	30·1	$\frac{1}{2}$	23,263	
D. G. KHAN	Hajjper ...	5,263	307	5·8	$\frac{1}{2}$, $\frac{1}{2}$ & $\frac{1}{2}$...	
	K. P. S. Din Muhammad Khan.	13,234	1,923	14·5	$\frac{1}{2}$, $\frac{1}{2}$ & $\frac{1}{2}$	18,815	
	S. Mansur Ahmad Khan Qasrani.	8,423	69	8	$\frac{1}{2}$, $\frac{1}{2}$ & $\frac{1}{2}$	8,423	
	Batal ...	1,927	...	...	$\frac{1}{2}$, $\frac{1}{2}$ & $\frac{1}{2}$	2,013	

