

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

For the year ending 30th September 1923.



Lahore :

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**Review of the Annual Report on the Administration of
Estates under the Court of Wards in the Punjab
for the year ending 30th September 1923.**

*Proceedings of the Governor of the Punjab in Council,
Nos. 601—475 and 7160, dated the 22nd May 1924.*

REMARKS.—There was again little variation in the number of Estates under the superintendence of the Court of Wards. Four were added and seven released, leaving 44 in charge of the Court at the end of the year compared with 47 at the end of the preceding year. The seven estates released were S Arjan Singh's Shahkot estate (Jullundur), Kartarpur (Jullundur), Kandhola (Ambala), Basirpur (Montgomery), Sahiwal (Shahpur), Mangwal (Jhelum) and Kot Fateh Khan (Attock). They were all handed back free of debt and with the total assets of six of them increased during the period of the Court's superintendence from Rs. 18 lakhs to Rs. 23 lakhs. It is unfortunate that no figures could have been included for the Kot estate which had been under management since 1901. But from the figures given in last year's report it will be seen that the total assets of the estate had been increased from just under Rs. 11 lakhs at the time of assumption to just under Rs. 30 lakhs on September 30th, 1922, a fulfilment of its trust of which the Court may well be proud and for which the Governor in Council believes that the young Sardar is grateful. All the estates taken over—Behk (Ferozepore), Anandpur (Hoshiarpur), Doha (Gurgaon) and Farrukhnagar (Gurgaon)—were of social or historical importance. The first two estates are large and wealthy properties which were left with unprotected minor children and the other two are small but heavily indebted estates for which the owners sought the protection of Government.

2. The total annual income of the Court, just under Rs. 26 lakhs, was much the same as that of the preceding year, the continued fall in prices being compensated for by sales of the exceptionally large stocks of grain which remained unsold at the end of the preceding year. The total of ordinary expenditure remained at the previous year's low figure and thus as was foretold in last year's Review an excellent opportunity presented itself for a strengthening

of the estates' resources. Of this opportunity the estates were not slow to take advantage and their total capital expenditure was practically doubled to over Rs. 9½ lakhs. The Governor in Council is glad to see that six of the estates were able to purchase Punjab Bonds at the time of issue. The total bought was Rs. 2,05,000 in amounts varying from Rs. 70,000 taken by Buria (Ambala) to Rs. 10,000 by Faridpur (Montgomery). Some two lakhs were also spent on purchase of land and houses and a lakh on properly secured loans to individuals.

3. The large balances available were also employed to accelerate the liquidation of debts and several estates report increased payments on this account. The Governor in Council is also pleased to see that a beginning has been made with repayments by the heavily indebted estates taken over in the last two or three years. Particular credit is due both to the Court and to the local Officers for the measures taken to rehabilitate the ancient and historic Rupi estate in Kulu.

As a result of the unusually large expenditure on investments and debt reduction there was naturally some shrinkage in the amount spent on improvements permanent or otherwise ; but there is no reason to believe that any thing necessary was neglected and there is ample evidence that such essential works as silt clearance and provision and repair of wells were carried on as usual.

There was again an increase in the total of recoverable arrears of rent due to the continued fall in prices. This would not so much affect the batai-paying tenants, but, as is pointed out in the report, would hit hard all those on a cash rent basis, particularly those whose rents were fixed when prices boomed some two or three years back. However, there is every indication that the estates exercised a due leniency and their relations with the tenants continued to be generally amicable. Only in a few cases was recourse had to eviction and Civil suit and only where the tenants showed contumacy and leniency was undeserved.

4. The release of the Kot estate with its two agricultural farms, its stud and poultry farms, its 25 Co-operative Societies and the Kot supply stores has removed from the control of the Court of Wards an estate which exemplified what the guardianship of the Court can do to foster advanced

agriculture and the well-being of the peasantry. The Governor in Council is confident that the young Sardar has the interests of his tenants really at heart and will continue to provide for them all the means for their advancement and prosperity with which he found his patrimony endowed.

The Court however still controls the great estate of Mamdot and on this as also on the large Guru Har Sahai estate advanced methods of cultivation are fostered and the use of the most improved implements is encouraged. The Guru Har Sahai tube-well has unfortunately failed; but the farm is beginning to show promise of being self-supporting and in any case it fulfils the invaluable function of providing good seed for the tenants. Both the Mamdot farms showed a profit and their tube-wells worked successfully. Arboriculture is also a special feature on this estate and the commercial plantations earned a handsome profit. Some of the smaller estates in the Multan and Shahpur Districts continued to uphold their reputation for improved methods of cultivation; and the Governor in Council would be glad to see more being done by the smaller estates generally to set an example in this respect to the ordinary zamindar. He therefore welcomes the stress laid in the report on the necessity for further efforts in this direction and cordially approves of the instructions for this purpose issued to the Deputy Commissioners of his Division by Mr. Townsend, Commissioner of Jullundur, himself once head of the Department of Agriculture.

5. Every attention was paid as usual to the education of the wards. Thirteen wards and their relatives are at the Aitchison College, one at the Lyallpur Agricultural College, two at Queen Mary's College or Preparatory School and twelve at local schools. As many also of the older wards as is possible are gradually associated with the management of their estates. Nineteen were employed in this way during the year and with two or three exceptions all have done well. Special mention may perhaps be made of the Nawab of Mamdot, who was in charge of his stud, the Chak Hiraj Farm and a batai paying village, of the Sardar of Kot whose estate was released during the year and of Khan Zabad Khan, zaildar, son of Khan Wali Dad Khan, a ward of the Jhang District.

6. Mr. E. R. Abbott, C.I.E., I.C.S., was the Court of Wards for the first half of the year and Mr. H. P. Tollinton, C.I.E., I.C.S., for the latter half. The Governor in Council is indebted to both these officers for their careful supervision of the wards' estates and he also desires to acknowledge the assistance received from the officials and others mentioned at the end of the Financial Commissioner's report.

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

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For the year ending 30th September 1923.

1. The previous year had closed with 47 estates under the superintendence of the Court of Wards. Behk (Ferozepore), Anandpur (Hoshiarpur), Farrukhnagar (Gurgaon) and Doha (Gurgaon) were taken over and S. Arjan Singh's Shahkot estate (Jullundur), Kartarpur (Jullundur), Kandhola (Ambala), Basirpur (Montgomery), Sabiwal (Shahpur), Mangwal (Jhelum), and Kot Fateh Khan (Attock) were released, leaving 44 under superintendence at the end of the year (30th September 1923).

Estates under management and those released and taken over.

The Kot estate was released on the 1st May 1923, but the young Sardar had been in practically complete charge since the 12th August 1922, when he was given the powers of a Deputy Commissioner on attaining his majority. The Deputy Commissioner, Attock, has had nothing to do with the estate since then and has submitted no report. No statistics for this year are therefore available about the estate and it has consequently been omitted from the statements at the end of this Report.

Of the six other estates released all have been completely cleared of debt and have had their resources immensely increased by the management of the Court of Wards. The total assets of the six estates excluding the value of jagirs have been increased from Rs. 18 lakhs to 28 lakhs, those of Sahiwal (Shahpur) in particular having risen from Rs. 1,77,600 to Rs. 5,41,686. Full details are given in Statement No. VI. at the end.

Two of the four estates taken over (Behk and Anandpur) were wealthy properties left to unprotected minor children. The Behk estate belongs to an important branch of the Bodla family and possesses full or part proprietary right in 38 villages in the Fazilka Tahsil. The Anandpur estate in the Hoshiarpur District consists of 3 000 acres of land and house property worth 12 lakhs of rupees. The family is an old and loyal one and the late representative Sodhi Kishan Singh left a will in which he expressed the hope that the estate and his two children aged 11 and 5 would be taken over by the Court of Wards. The Farrukhnagar and Doha estates in the Gurgaon District are small estates but had become heavily involved in debt and their owners applied to Government to extricate them. Khan Siraj-ud-Din Khan of Farrukhnagar enjoys a considerable jagir, but had defaulted in repayment of a loan with which Government had come to his aid on a previous occasion. M. Islam Ullah Khan was an Honorary Magistrate of Delhi and owned house property there besides the village of Doha in the Gurgaon District. He belonged to a family of good social standing which had rendered conspicuous service to Government. His properties were taken over by the Court of Wards of Delhi and the Punjab simultaneously. M. Islam Ullah Khan has since died and at the request of his heirs superintendence of his property has been retained under Section 45 of the Court of Wards Act.

2. The total ordinary income of all estates amounted to Rs. 20½ lakhs compared with Rs. 21½ lakhs of the last year. Allowing something for the absence of the Kot estate figures as against additions in other cases this represents practically no change over the set of estates. Agricultural conditions were on the whole good, an excellent cotton harvest having preceded a somewhat disappointing *rabi*. Grain prices continued to fall but total receipts from sales of grain remained constant at about Rs. 4¾ lakhs owing to sales of last year's large balances, the value of unsold grain at the end of the year dropping to Rs. 1 lakh as compared with over Rs. 4 lakhs at the end of the previous year. The increase in recoverable arrears of rent is also attributed in many of the estate reports to this progressive decrease in prices of agricultural produce.

The total gross income was swollen by large sales of immoveable property by the Ber Khurd estate (Ludhiana)

and the Kesri Singh estate (Lahore) amounting to about a lakh of rupees each—the former on account of a family partition and the latter to pay the expenses of the marriage of the ward's daughter.

The total ordinary expenditure was just over Rs. 17 lakhs this year as in the previous year. Allowing again for the absence of the Kot figures this represents a slight decrease all round. Capital expenditure however shows a very large increase from Rs. 5,31,702 to Rs. 9,79,345; that is, allowing for the half lakh spent last year by Kot, practically double the previous year's figures. This was due to a total expenditure of two lakhs on purchase of land and houses and close on two lakhs on Government Securities as compared with a negligible amount in the previous year.

3. There was accordingly an appreciable reduction in the Estates' Treasury balances. There are still however too many old offenders. The Rs 90,000 balance of Sidhowal (Karnal) is excessive in consideration of its income of Rs. 50,000 and its absence of liabilities. In these circumstances the estate's investment of Rs. 20,000 in a bungalow and Rs. 5,000 in a loan though laudable was inadequate. A balance of Rs. 64,000 is high for an estate like Amb (Hoshiarpur) with no liabilities and an ordinary income of Rs. 33,000: but the report adumbrates a scheme for investment of Rs. 58,000, which it is hoped will be carried out speedily. Shahjiwana (Jhang) with an income of Rs. 51,000 and no liabilities has still too high a treasury balance of Rs. 65,000. Not much impression seems to have been made by its purchase of Rs. 10,000 Punjab Bonds, 1933. However, the forthcoming loan of Rs. 15,000 to the Wali Dad Khan estate will be a good investment and it is proposed to spend Rs. 40,000 on the construction of a bungalow in the Jhang Civil Station. Arnauli (Karnal) with no liabilities and an ordinary income of Rs. 65,000 has too high a treasury balance at Rs. 42,000, especially as it spent nothing on investments.

On the other hand the Financial Commissioner, Development, is glad to see that the remarks in last year's report have not passed unheeded and that the estates have made liberal investments, particularly in Government Securities. Advantage was taken of the Punjab loan for purchase of Rs. 70,000 by Buria (Ambala), Rs. 50,000 by Tarkhanwala

(Shahpur), Rs. 40,000 by Mamdot (Ferozepore), Rs. 20,000 by Shah Jiwana (Jhang), Rs. 15,000 by Killa Tara Singh (Montgomery) and Rs. 10,000 by Faridpur (Montgomery). Among other investments may be noticed in addition to those mentioned in paragraph 2, Rs. 65,000 by Mamdot in a loan to private individuals on the security of immoveable property, Rs. 52,000 by Iftikhar-ud-Din (Lahore) to complete the purchase of the Jalalpur lands, Rs. 2,000 by the same estate as a fixed deposit in the Imperial Bank, Rs. 32,000 in purchase of landed property by the estate of Nawabzada Zulfiqar Ali Khan (Karnal) and Rs. 7,500 by the estate of Nawabzada Niamat Ali Khan (Karnal) on the purchase of a residential house.

4. There was a very large increase—from Rs. 1 lakh to Rs. 2 $\frac{3}{4}$ lakhs—in total debt repayments during the year. The numerous heavily indebted estates which have been taken over in the last two or three years have now had their liabilities settled, their resources marshalled and repayments started. Thus the creditors of the Rupi estate in Kulu taken over in 1921 accepted Rs. 75,000 in immediate payment of their debts of Rs. 1 lakh, and were paid off at once partly from savings collected since the estate was taken over, partly from a loan of Rs. 50,000 successfully negotiated at 7 per cent. with the Faridkot State. The first of ten annual instalments in repayment of the Faridkot loan was also handed over and the result is that from being an almost hopelessly indebted property, the estate now owes only Rs. 40,000 which will be paid off easily in nine years. The Financial Commissioner, Development, agrees with the Commissioner that the Deputy Commissioner, Mr. H. H. Jenkyns, I.C.S., deserves credit for this successful arrangement. Similarly with Hajipur (Dera Ghazi Khan) taken over last year, the liabilities were definitely fixed at just under a lakh and the first instalment of Rs. 14,300 was paid off. There has been great difficulty in fixing the liabilities of the Wali Dad Khan estate (Jhang) taken over in 1921. No repayments have yet been made, but a scheme has now been evolved and repayments should start during the current year. The Ber Khurd estate (Ludhiana) which had been taken over last year was heavily indebted. The liabilities were however fixed during the year at Rs. $\frac{2}{3}$ lakh and the principal creditor who was charging a high rate of interest was paid off with Rs. 35,000 during the year under report and Rs. 7,150 during the current year, the funds

being obtained from the sales necessitated by the partition with the Ward's uncle. The Jharauli estate (Karnal) had also been taken over last year in a deeply involved condition. The claims were reduced during the year to a total of Rs. 86,000 and a first payment of Rs. 5,200 was made.

Of the older estates Raipur (Ambala) paid off Rs. 5,965 compared with Rs. 2,200 in the previous year. But Rs. 46,500 of liabilities are still left and the Commissioner and Deputy Commissioner are arranging a more expeditious scheme of repayment by a drastic curtailment of expenditure. An unusually large repayment of Rs. 16,095 compared with Rs. 4,600 last year was also made by Ahmadabad (Jhelum) whose debt is now reduced to Rs. 8,862. A special effort was also made by Kotaha (Ambala) and Rs. 22,000 was contributed to the United Provinces Court of Wards as compared with Rs. 16,000 in the previous year. The payment of Rs. 19,500 by Mitha Tiwana (Shahpur) as compared with Rs. 4,460 in the year before was also a noteworthy effort. This happened at the beginning of the year and was mentioned in last year's report, as was also the final payment of Rs. 52,000 to Government by Iftikhar-ud-Din (Lahore) completing the purchase of the Jalalpur lands. Sher Shah (Multan) paid off Rs. 11,467 but still owed as much as Rs. 70,000. Half of this has however been paid off since the close of the year by recovery of an old arrears of rent. No repayment was made by the Attari estate (Amritsar) whose debt to Government still stands at last year's figure of Rs. 1,23,000. No report has yet been received from the Deputy Commissioner, though special mention of the delay was made in last year's report. The Ward himself is the nominal manager but he fails to credit receipts into the treasury and the superintendence of the Court of Wards is on these lines a farce. It is difficult for the Deputy Commissioner, Amritsar, to find time from his more urgent and important work to deal with the case, but special efforts should now be made to submit proposals, either for the release of the estate or for its proper management.

5. The total recoverable arrears of rent rose from Rs. 2,31,836 to Rs. 2,89,445 (Column 15, Statement II). This, when the absence of the Kot figures is taken into consideration, represents a considerable increase and the cause is attributed throughout the estate reports to the

Arrears of rent and treatment of tenants.

continued fall in the price of grain as a result of which tenants were less able to pay their dues. In some of the estates, e.g. Iftikhar-ud-Din and Rani Chhaunian (Lahore) whose arrears are Rs. 16,657 and Rs. 13,858, respectively, as compared with Rs. 1,029 and Rs. 8,641 last year, most of the leases were granted in 1921-22 when prices were high and high rents were fixed which the tenants find great difficulty in paying now. In many cases however arrears are due to the contumacy of the tenants. Thus in Sher Shah (Multan) where the arrears were still the highest (Rs. 48,334) practically the whole was due from refractory tenants. Since the close of the year however Rs. 34,000 has been recovered from some tenants whose appeal to the High Court had failed. Mamdot's arrears of Rs. 26,000 are mostly due from two lessees, one of whom is being sued. Big arrears are also reported by Salarwahan (Multan) Rs. 22,255, Kesri Singh (Lahore) Rs. 21,397, Arnauli (Karnal) Rs. 17,645 and Sidhowal (Karnal) Rs. 12,415. No special allegations are made against tenants in Salarwahan and Sidhowal though civil suits are being brought against the principal defaulters.

In Arnauli most of the arrear is a Jagir payment made shortly after the close of the year. The Kesri Singh arrears however include Rs. 12,000 due from a single lessee who refuses to pay and is being sued and also a large sum due from the Kotli Ghasi tenants who also refused to pay though the rent was low and have since been ejected. Amb (Hoshiarpur) reports the usual trouble with the Kathiari tenants who however are now to be ejected and sued and Arnauli (Karnal) with the tenants of Mauza Tingowali. With these few exceptions however relations with tenants were generally amicable.

6. There was some decrease (from Rs. 2,67,556 to Rs. 1,78,904) in the total expenditure on permanent improvements, but this could only be expected in a year of such large expenditure on investments and reduction of debt. As usual Mamdot leads the way with an expenditure of just over a lakh. About half of this was spent on buildings including Rs. 9,202 on a dispensary building at Mamdot, Rs. 5,030 on a Mosque at Chak Hiraj, Rs. 7,441 on an enclosure wall round the Nawab's house at Jallalabad, Rs. 9,789 on residential quarters for polo sowars and various other miscellaneous works. Of the rest of the expenditure Rs. 17,702 is stated to have been spent on wells, Rs. 12,792 on "Agriculture", Rs. 4,014 on roads and Rs. 9,978 on "Electric Light" without further details.

Guru Har Sahai (Ferozepore) spent Rs. 21,450 on buildings and wells, 5 of the latter being constructed. The expenditure of Rs. 10,157 by Arnauli (Karnal) included Rs. 5,344 on stables and shops at Amritsar and an item of Rs. 2,741 for alterations and additions to the Arnauli Fort. The Sidhowal (Karnal) expenditure of Rs. 4,199 included Rs. 3,342 also on stables and shops at Amritsar. The expenditure of Rs. 5,000 by Shah Jiwana (Jhang) is not described, but as mentioned already it is proposed to spend Rs. 40,000 on the construction of a bungalow in the Jhang Civil Station. Garhi Kotaha (Ambala) spent Rs. 1,834 on the maintenance of the Kuan-Bain Morni Road. Buria (Ambala) spent Rs. 2,100 on the installation of an oil engine for irrigation of one of the estate gardens and surrounding land.

Among other returns of expenditure on permanent improvements may be noticed Rs. 4,274 by Behk (Ferozepore) on repairs to buildings, Rs. 3,654 by Iftikhar-ud-Din (Lahore) and Rs. 1,530 by the Mianwali estate mainly on wells and Rs. 1,411 by Sher Shah (Multan) also on wells.

7. With the release of the Kot estate, the Court of Wards loses one of the great and wealthy estates on which alone progressive methods of cultivation can be tried and demonstrated on any convincing scale. The Court still retains however the two large estates of Mamdot and Guru Har Sahai whose resources admit of the capital expenditure required for seed and experimental farms and for the purchase of modern machinery and the construction and maintenance of tub-wells. Thus Guru Har Sahai (Ferozepore) maintains an Agricultural Farm. The farm has been somewhat of a disappointment. The income during the year under report was Rs. 1,196 as against an expenditure of Rs. 2,423 but further economies have been introduced and the Manager appears to be hopeful of making it self-supporting. In any case however by supplying good seed to the neighbourhood the farm fulfils a useful function. The Mamdot estate maintains two agricultural farms, one at Jallalabad and the other at Chak Hiraj, each with a tube-well. The Jallalabad Farm conducted experiments with varieties of oats and wheats and provided a quantity of good wheat seed both to the estate tenants and to the Agricultural Department. The Chak

Hiraj farm supplies the stud farm with fodder and grain. Both farms had a successful year and paid their way, both the tube-wells working well. The sheep farm also paid its way and is a developing concern. The Stud farm is under the sole charge of the Nawab and the breeding operations during the year were most successful. The scheme for the water-supply of Jallalabad from the farm tube-well has at last been completed. The Sanitary Engineer has given it technical sanction, funds have been provided and work should shortly be started.

Improved methods of agriculture are prosecuted so far as possible on the smaller estates also. The Standing Orders of the Court lay stress on the importance of both Wards and Managers receiving a training in agriculture at Lyallpur, and the Commissioner of Jullundur has rightly reminded the Deputy Commissioners of his Division that this side of their duties should not be neglected. Tarkhanwala (Shahpur) and the estates of the Multan district are again to the forefront in the use of improved implements and the introduction of good varieties of crops. The Tarkhanwala flock of three-quarter bred Merino sheep have increased in numbers and the wool has obtained a ready sale.

Arboriculture was as usual prosecuted on the Mamdot estate and an expenditure of Rs. 21,464 or slightly less than last year was incurred on plantations and gardens. Most of this was spent on the ornamental gardens of the Nawab's houses. But Rs. 4,604 was spent on commercial plantations which brought in an income of Rs. 11,400 giving the satisfactory profit of Rs. 6,796. The estate also planted 76 miles of water-courses and roads with *kikar* seed and encouraged the tenants to do the same. It also started a nursery of 1,000 Eucalyptus trees near the Jallalabad Farm. The Sher Shah Estate (Multan) reports the planting of trees along the roads and water-courses and trees were also planted at Amb (Hoshiarpur) to assist in Oho reclamation work.

8. The development of the Garhi Kotaha estate (Ambala), which has been specially mentioned in recent reports, has had to be postponed. Most of the Ward's estates are in the United Provinces and are heavily involved with debt. The United Provinces Court of Wards has asked for increased contri-

Miscellaneous.

butions from the Punjab estate to pay off this debt, and till this is done expenditure must be retrenched to a minimum. The object of the Ward is to sell his United Provinces estates and settle in the Punjab.

A satisfactory solution was arrived at in the partition of the Ber Khurd estate (Ludhiana) with the Ward's uncle. The latter had obtained a decree for one-third of the immoveable property of the estate and at the auction of the property had outbid the Court of Wards for the old family Fort at Ber. It was regarded by the family as essential that the old Fort should remain in the estate and after considerable negotiations the Ward's uncle was persuaded to return it to the estate at a valuation of Rs. 50,000, the amount of his bid. The estate also secured the Ber residence in Ludhiana City.

The sad death of Mst. Khursbaid Begum, the sister of M. Iftikhar-ud-Din, a Ward in the Lahore District, was noticed in last year's report. She had just passed her Matriculation Examination at the Lahore University and was about to be married. A sum of Rs. 1,16,000 had been obtained from the sale of building sites for her wedding expenses and it was decided this year to devote Rs. 15,000 out of this to a memorial which will take the form of an open air Kindergarten at Queen Mary's College, Lahore, to cost Rs. 5,000, together with an endowment of Rs. 10,000 for a scholarship at the same college.

With the release of the Kot estate, the 25 Co-operative Societies on the estate and the Kot supply stores leave the purview of this report. The Co-operative Bank in the Tar-khanwala Estate (Shahpur) is the only one now mentioned in the reports and is said to be flourishing.

An interesting point is raised by the Commissioner, Jullundur, as to whether the old practice in the Guler estate (Kangra) now extended to the Rupi estate of leasing out lands to the highest bidder is to be condemned as leading to rack renting by middlemen and therefore unworthy of adoption by a Court of Wards. As justification it is advanced that the estates are heavily indebted and every means must be found to extricate them. The situation is now being carefully watched by the local officers.

9. Every care was as usual taken to carry out the Court's responsibilities for the education of the wards and their training in the management of their own affairs. Thirteen wards and

Education and training.

their relatives are at the Aitchison College, Lahore, one at the Agricultural College, Lyallpur, two at Queen Mary's College or the Preparatory School attached to it and twelve at local schools.

S. Jogindar Singh of Manak Majra (Ambala) has left the Aitchison College where he gained a reputation in athletics, if not in learning, and has been appointed an Aide-de-Camp to His Highness the Maharaja of Patiala.

Sardar Harcharan Singh, son of Sardar Kesri Singh a ward of the Lahore District, passed the Diploma Examination at the Aitchison College and has proceeded to Lyallpur for agricultural studies. Nawabzada Niamat Ali Khan, a ward of the Karnal District, also passed the Diploma Examination at the Aitchison College. The son of Diwan Kailash Nath, a ward of the Lahore District, failed in his first attempt at the I. C. S. Competitive Examination though he is stated to have gained more marks than the other Punjab candidates. He hopes to pass at his next attempt.

The Nawab of Mamdot continued in charge of the Stud and the Chak Hiraj Agricultural Farm and also the barai-paying village of Chak Jamiat Singhwala, and both he and the Begum benefited greatly from their association with Mr. and Mrs. Atkinson.

In addition to those whose estates were released during the year, the following wards took a share in the management of their estates:—Khan Zabad Khan of Wali Dad Khan's estate (Jhang) who receives a special mention for good work, Nawabzada Zulfiqar Ali Khan (Karnal), M. Dost Muhammad Khan of Mithai Tiwana (Shahpur), M. Usman Khan of Faridpur (Montgomery), S. Muhammad Nawaz Shah of Salarwahan (Multan), Raja Baldeo Singh of Guler (Kangra), Tikka Lachhman Singh of Amb (Hoshiarpur), Guru Jaswant Singh and Guru Karam Singh of Guru Har Sahai (Ferozepore), Sardar Balwant Singh of Attari (Amritsar) and Sardar Hari Singh of Ranghar Nangal (Gurdaspur). With a few exceptions, all those mentioned are doing well.

10. Sheikh Nazir Ahmad and Sardar Hari Singh, the managers of the Mamdot and Guru Har Sahai estates, respectively, have submitted interesting reports and deserve credit for their excellent administration of these large properties. Other managers specially mentioned

Notice of Officers.

for good work are Chaudhri Ali Bakhsh of Behk, Lala Beli Ram of Ranghar Nangal, M. Ghulam Rasul of Tarkhanwala and Mitha Tiwana, and Sheikh Alam Ali of Sahiwal. The Tahsildar of Kulu is mentioned for his management of the Waziri Rupi estate in addition to his own duties.

The Financial Commissioner, Development, is obliged to all the officers who have supervised the estates in their districts and would especially associate himself with the commendations bestowed by the Commissioner of Jullundur on Mr. Jenkyns, Deputy Commissioner of Kangra, Mr. Jacob, Deputy Commissioner of Jullundur, Khan Bahadur Chaudhri Sultan Ahmad, Deputy Commissioner of Hoshiarpur, and Lt.-Col. Coldstream, Deputy Commissioner of Ferozepore. His acknowledgments are also due to Sardar Bahadur Sardar Dal Singh, O.B.E., of Malaud for his assistance in connection with the Ber Khurd negotiations. -

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STATEMENT No. I.

GENERAL STATEMENT OF ESTATES UNDER CHARGE OF THE COURT OF WARDS DURING THE YEAR ENDING 30th SEPTEMBER 1923.

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	
Ambala	Gurgaon	1	Farukhnagar	Khan Mohammad Siraj-ud-din Haider Khan.	...	3-7-1923	Section 5 (2) (b), Punjab Court of Wards Act No. II, 1903.	4,500	0,590	1,712	0,173	80,700	0,78,787	1	
		2	Doha	M. Islam Ullah Khan	...	14-7-1923	Section 5 (1) Punjab Court of Wards Act No II, 1903.	...	2,341	1,569	4,203	1,40,000	5,00,023	2	
		3	Nawabzada Muhammad Zulfqar Ali Khan.	Nawabzada Muhammad Zulfqar Ali Khan.	2-1-1903	26-8-1908	Section 6 of Punjab Act II of 1903	18,060	3,800	3,052	3,400	...	5,07,201	3	
		4	Nawabzada Muhammad Niamat Ali Khan.	Nawabzada Muhammad Niamat Ali Khan.	7-2-1903	18-10-1909	Ditto ditto	12,172	...	...	...	...	5,83,554	4
	Karnal	5	Sidhawal	1. Bhai Fatah Jag Singh 2. Bhai Sher Jag Singh	...	29-3-1909 25-12-1918	4-6-1918	Ditto ditto	42,328	1,440	1,440	7,487	1,22,704	13,54,092	5
		6	Arnauli	Bhai Subh Sher Singh	...	4-1-1914	8-11-1918	Ditto ditto	57,951	1,017	590	1,078	57,880	10,07,178	6
		7	Jharauli	S. Rajindra Singh	...	10-2-1892	17-7-1922	Section 5 (1), Punjab Act II of 1903	1,598	071	230	483	1,10,119	2,71,430	7
	Ambala	Kotaba	8	Mir Muhammad Altar Ali Khan	...	4-9-91	1-2-1911	Section 5 (2), Punjab Act II of 1903	13,863	8,410	5,080	4,320	14,00,000	7,81,196	8
			9	Raipur	Rao Baldeo Singh S. Jagindar Singh	...	13-5-76	19-6-1916	Ditto ditto	4,095	4,047	2,600	1,817	1,13,003	2,51,740	9
		Ambala	10	Manak Majra	S. Raghbir Singh	...	14-1-1904	29-2-1912	Section 6, Punjab Act II 1903	9,420	352	270	337	0,070	2,17,102	10
11			Kandhola	S. Bhagwan Singh	...	1-1-1902	6-5-1902	Section 35 (b), Punjab Act IV of 1873	10,522	504	261	277	13,780	8,02,500	11
12			Buria	S. Ratan Amol Singh S. Lal Amol Singh	...	19-5-1919 31-10-1920	3-9-1921	Section 6, Punjab Act II of 1903	47,329	4,148	3,083	5,204	4,000	20,70,223	12
13			Lambagraon	M. Daljit Chand	4-4-1938	Section 35 (g) Punjab Act IV of 1873, as amended by Act XII of 1878.	2,000	5,210	1,210	12	21,323	51,713	13
Kangra	14	Guler	Raja Baldev Singh	...	...	18-12-09	Section 5, (1) Punjab Act II of 1903	25,588	10,719	8,042	8,073	4,20,001	0,85,000	14
	15	Rupi	1. Rai Bhagwant Singh 2. Kr. Dhanwant Singh 3. Kr. Durga Singh	...	2-10-1907 1915 1913	26-7-1921	Section 3 (b) and (c) Punjab Act II of 1903.	19,125	2,274	2,274	1,502	1,00,837	6,73,801	15	
	16	Amb	1. Tikka Lachman Singh 2. Kr. Sant Dev Singh 3. Kr. Har Dev Singh 4. Kr. Shiv Dev Singh	...	5-10-1902 19-8-1904 30-10-1909 3-3-1910	29-4-1919	Section 3 (b) and (c) Punjab Act II of 1903.	22,214	1,045	610	1,191	...	0,04,160	16	
	17	Bhabaur	Rai Savitra Chand	...	15-1-1906	7-1-1919	Ditto ditto	830	1,940	390	805	47,645	71,190	17	
Jullundur	Hoehiarpur	18	Anandpur	1. Harbajan Singh 2. Harautar Singh	...	4-9-1911 14-1-1918	6-2-1923	Ditto ditto	4,458	2,209	903	4,874	12,200	17,20,848	18
		19	Kartarpur	Guru Sardul Singh Kr. Tarlochan Singh	...	23-7-1902 28-5-1909	2-12-1908	Section 6, Punjab Act II of 1903	13,706	11,970	10,207	13,091	67,014	17,58,501	19
	Jullundur	20	Stahkot	S. Arjan Singh	...	28-4-1902	17-2-1906	Ditto ditto	2,035	122	110	340	...	71,891	20
		21	Do.	S. Rajandar Singh	...	1-6-19-8	20-5-1919	Ditto ditto	1,146	338	303	1,255	7,818	1,17,209	21
	Ludhiana	22	Ber Khurd	S. Harwant Singh	...	15-1-1921	24-1-1922	Ditto ditto	19,110	912	504	1,804	7,87,297	7,87,297	22
		23	Guru Har Sahai	G. Jaswant Singh	...	16-10-1898 14-10-1902	2-8-1910	Ditto ditto	0,574	10,209	14,873	9,001	1,27,418	10,40,077	23
	Ferozepur	24	Mamdot	Kr. Karam Singh	...	13-10-1889	20-1-1891	Section 5 (1) Punjab Act II of 1903	70,778	69,017	61,003	60,020	3,57,647	60,05,038	24
		25	Behk	Nawab Ghulam Qulab-ud-Din Khan Muhammad Sarwar	...	12-2-1916	21-11-1922	Section 6 of Court of Wards Act II of 1903.	235	9,407	8,321	2,000	10,849	20,18,000	25
		26	Iftikhar-ud-Din	M. Iftikhar-ud-Din	...	8-4-1907	21-8-1918	Section 6 of Punjab Act II of 1903	621	2,110	1,823	4,405	4,255	4,12,014	26
	Lahore	Raoi Chaudhian	27	Rani Chaudhian	25-5-1915	Section 5 (2) (a), Punjab Act II of 1903	0,827	4,390	2,035	4,575	...	0,08,800	27
28			D. Kailash Nath	...	...	1-4-1905	Section 5 (1) Punjab Act II of 1903	4,009	488	408	2,504	...	2,48,925	28
Amritsar		29	S. Kesri Singh	S. Kesri Singh	2-12-1916	Section 5 (2) (a) Punjab Act II of 1903	5,258	1,015	1,198	3,054	51,920	7,00,220	29
		30	Atari	S. Falwant Singh	25-5-1914	Section 5 (1) of Punjab Act II of 1903	12,806	598	445	1,004	5,17,000	4,00,001	30
Sheikhpura	Rangar Nangal	31	S. Hari Singh	...	20-5-1903	13-4-1908	Section 6, Punjab Act II of 1903	...	781	600	2,880	483	3,08,232	31	
		32	S. Nerrain Singh	...	14-5-1905	...	...	...	781	600	2,880	483	3,08,232	31
	Chak Haderabad and Sayadwala, Tarkhanwala	33	1. Muhammad Sharif Khan 2. Muhammad Hassan Khan	...	15-7-1913	8-3-1919	Ditto ditto	...	786	748	1,553	35,290	2,70,481	32	
		34	Amir Abdulla Khan	...	21-1-1911	2-4-1914	Ditto ditto	...	2,738	2,210	1,924	4,000	2,59,792	33	
Shabpur	Sahiwal	35	1. S. Fateh Khan 2. S. Abdul Rahman Khan	...	...	1-9-1902	Section 5 (1), Punjab Act II of 1903	2,138	7,085	2,905	8,273	62,483	2,88,317	34
		36	S. Muhammad Hayat Khan	...	...	23-9-1919	Section 6, Punjab Act II of 1903	9,893	11,400	8,820	3,004	2,78,006	7,68,001	35
	Mithe Tiwana	M. Dost Muhammad Khan	...	...	10-7-1914	Section 5 (1) Punjab Act II of 1903	1,095	9,235	2,971	4,241	40,752	4,41,500	36	
Ahmedabad	Mangwal	37	Raja Muhammad Hayat Khan	...	12-2-98	14-12-08	Section 6, Punjab Act II of 1903	...	1,778	810	693	12,425	83,1-7	37	
		38	Sultan Khan	...	14-1-07	...	...	...	...	...	...	...	...	...
Rawalpindi	Jhelum	Ghugh	1. Yaqub Khan	...	1910	20-1-20	Ditto ditto	Inam 308	3,400	1,389	1,620	10,472	8,81,900	38	
			2. Muhammad Bahram	...	12-4-11	...	...	...	...	...	...	...	...	...
			3. Ayub Khan	...	1912	...	...	...	...	...	...	...	...	...
			4. Sher Khan	...	14-1-05	...	...	...	...	...	...	...	...	...
			5. Ghulam Shah	...	8-2-09	...	...	...	...	...	...	...	...	...
			6. Ghulam Mehdi	...	6-11-1919	...	...	...	...	...	...	...	...	...
Attock	Mianwali	39	Dharek	Mab Nawaz Khan	...	8-5-20	Section 6 & 3 (b) and (c) of Punjab Act, II of 1903.	...	5,446	2,472	1,351	...	4,57,754	39	
		40	Khan Muhammad Abdur Rahman Khan and Khan Muhammad Nawaz Khan	Khan Muhammad Nawaz Khan	14-1-07	Section 6 of Punjab Court of Wards Act II of 1903.	...	14,432	4,545	8,457	1,32,436	4,47,500	40
Montgomery	Faridpur	41	Muhammad Usman Khan	...	5-2-1903	20-10-1910	Section 6, Punjab Act II of 1903	7-0	4,873	2,247	1,890	22,013	97,242	41	
		42	B. Jagtar Singh	...	1-5-1903	8-7-11	Ditto ditto	1,090	2,162	1,920	1,540	...	97,242	42	
		43	H. Antar Singh	...	17-11-1904	4-1-1907	14-8-1916	Ditto ditto	...	2,267	1,521	1,704	...	1,00,842	43
		44	Nau Nihal Singh	2,356	1,820	1,704	...	1,80,842	44
Jhang	Shah Jiwana	45	1. S. Khizar Hayaat Shah 2. S. Mubarik Ali Shah 3. S. Abid Hussain	...	...	26-11-1915	Section 2, Punjab Act II of 1903	...	9,564	4,950	12,046	51,325	7,04,992	45
		46	K. Walidad Khan, Syal	K. Wai Dad Khan	9-2-1921	Section 5 (1) Punjab Act II of 1903	400	481	300	164	40,000	1,48,922	46
Multan	Sber Shah	47	S. Amir Haidar Shah	...	15-2-1901	9-1-1919	Section 35 (a) Act IV, 1872, as amended by Act XII of 1878.	4,234	15,623	6,412	9,663	8,17,939	11,45,900	47	
		48	S. Ghulam Akbar Shah	...	2-10-1903	9-7-1910	Section 6 of Punjab Act II of 1903	...	6,012	3,151	18,972	61,573	6,22,900	48	
Dera Ghasi Khan	Salarwala	49	S. Muhammad Nawaz Shah	...	...	17-3-1917	Section 6 of Punjab Act II of 1903	...	34,117	9,153	9,386	19,841	13,93,541	49
		50	Jalalpur Pirwala	S. Ghulam Abbas S. Muhammad Ghaus Mian Luf Hussain Khan, alias M. Shah Nawaz Khan.	30-10-1921	Section 5 (1) of Punjab Act II of 1903	9,052	726	130	189	97,804	85,926	50
Total								4,77,944 Inam 808	3,17,019	1,88,830	2,48,460	50,08,710	3,88,33,294		

STATEMENT No. III.
INCOME FOR THE YEAR ENDING 30TH SEPTEMBER 1923.

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.	Jaght 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.										
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
GURGAON	1	Farukhnagar	...	...	...	...	...	...	...	...	...	...	...	...	447	447	447	1
	2	D. ha	...	...	...	...	...	...	...	...	...	...	...	...	160	160	160	2
KARNAL	3	Nawabzada Muhammad Zulfqar Ali Khan.	...	...	...	...	...	...	...	...	...	18,934	28,178	244	8,087	50,808	50,808	3
	4	Nawabzada Muhammad Niamat Ali Khan.	...	...	...	...	...	...	...	...	...	12,272	20	...	7,840	20,147	20,147	4
AMBALA	5	Sidhowal	...	...	...	...	...	...	6,700	...	6,700	43,458	28,454	...	2,481	72,808	70,008	5
	6	Arnauli	...	...	...	...	...	...	1,800	...	1,800	57,897	5,134	...	2,432	68,403	68,708	6
KANGRA	7	Jharauli	...	...	...	...	5,000	...	...	...	5,000	1,598	370	209	28,085	31,102	30,102	7
	8	Kotaba	...	...	...	...	...	...	...	...	...	14,808	17,953	6,177	2,800	41,835	41,835	8
AMBALA	9	Raipur	...	...	...	...	...	1,500	...	...	1,500	4,985	14,318	2,400	970	22,688	24,188	9
	10	Manak Majra	...	...	...	...	...	...	...	...	...	9,813	2,067	1,470	27	14,277	14,277	10
KANGRA	11	Kandhoia	...	...	...	...	...	...	...	480	480	10,150	2,567	1,038	1,772	16,624	16,608	11
	12	Buria	...	...	...	...	...	...	2,265	...	2,265	56,796	14,899	3,022	1,844	75,121	77,880	12
KANGRA	13	Lambagraon	...	...	...	...	...	...	...	...	...	2,288	1	78	...	2,362	2,362	13
	14	Guler	...	...	...	...	...	...	...	...	...	21,385	8,570	...	851	30,805	30,805	14
HOSHIAHPUR	15	Rupi	...	...	...	...	50,000	...	1,130	...	51,130	16,107	10,968	208	2,054	30,395	30,525	15
	16	Amb	...	...	...	...	...	...	40,834	...	40,834	22,214	3,659	4,500	3,223	33,506	74,480	16
HOSHIAHPUR	17	Bhabhour	...	...	...	...	...	...	...	...	...	1,831	4,367	200	...	6,398	6,398	17
	18	Anandpur	...	...	...	...	...	...	7,085	...	7,085	2,742	10,012	727	203	18,090	20,775	18
JULLUNDHUR	19	Kartarpur	...	...	33,828	...	...	10,000	4,811	27	48,666	18,706	29,241	881	52,576	98,404	1,45,070	19
	20	Shahkot (S. Arjan Singh)	...	...	...	...	...	...	...	...	...	1,138	620	...	57	1,810	1,810	20
JULLUNDHUR	21	Shahkot (S. Rajinder Singh)	...	...	...	...	...	...	...	...	...	1,125	1,688	408	7,098	7,098	7,098	21
	22	Ber Khurd	...	1,11,225	...	...	...	123	...	...	1,11,348	19,117	4,762	...	5,160	29,089	1,40,387	22
FEROZEPUR	23	Guru Harasahi	...	...	...	...	...	...	7,500	...	7,500	5,324	43,591	58,849	17,726	1,25,400	1,32,900	23
	24	Mamdot	...	...	...	...	...	...	83,575	...	83,575	90,087	2,47,314	6,791	2,54,027	5,98,819	6,52,394	24
LAHORE	25	Behk	...	...	...	...	...	...	381	3,521	3,852	56	23	36,872	8,565	44,516	44,368	25
	26	Iftikhar-ud-Din	...	...	...	...	...	15,000	...	227	15,227	743	22,348	9,845	8,600	41,507	50,824	26
LAHORE	27	Rani Chhaunian	...	...	...	...	...	...	297	...	297	6,837	28,931	2,123	1,491	39,382	30,679	27
	28	D. Kailas Nath	...	...	...	...	...	...	...	...	...	2,080	11,528	5,543	18,148	19,148	19,148	28
AMRITSAR	29	S. Keari Singh	...	94,875	...	...	...	...	...	...	94,875	6,202	7,272	...	6,271	18,896	1,18,180	29
	30	Attari	...	...	...	...	...	...	...	...	...	12,518	10,104	...	249	22,871	22,871	30
GURDASPUR	31	Rangar Nangal	...	...	...	...	...	...	14,005	...	14,005	...	14,134	108	4,874	19,111	33,116	31
SHIKHUPURA	32	Chak Haiderabad and Sayedwala.	...	...	...	...	...	...	...	...	...	...	10,160	646	1,096	12,121	12,121	32
SHAHPUR	33	Tarkhanwala	...	...	...	...	...	...	18,046	170	13,216	...	11,010	4,742	1,728	17,480	30,008	33
	34	Sahiwal	...	...	...	...	...	...	...	15	15	812	3,281	6,910	630	11,623	11,648	34
JHELUM	35	Mitha Tiwana	...	...	...	...	20,000	...	...	101	20,101	12,829	4,990	9,851	2,408	30,163	50,204	35
	36	Ahmedabad	...	...	...	...	...	...	...	...	...	977	977	1,234	...	16,885	17,835	36
ATTOCK	37	Mungwal	...	...	...	...	...	...	...	...	...	...	...	3,903	...	3,303	8,303	37
	38	Ghugh	...	...	...	...	...	...	...	810	310	808	...	5,922	899	10,829	10,939	38
MIANWALI	39	Dharek	...	...	...	...	...	...	2,623	...	2,623	...	525	14,171	824	15,520	18,148	39
MONTGOMERY	40	Khan Muhammad Abdur Rahman Khan and Khan Muhammad Niwas Khan.	...	...	...	...	...	...	...	1,308	1,308	...	428	53,324	2,522	56,270	57,578	40
	41	Faridpur	...	...	...	...	...	...	30	...	30	970	272	11,189	3,461	15,895	15,925	41
MONTGOMERY	42	Basirpur	...	...	...	...	...	...	...	...	...	...	530	104	275	909	909	42
	43	Killa Tara Singh (Nau Nihal Singh).	...	...	...	...	...	...	4,684	...	4,684	...	629	13,985	10,387	25,201	29,885	43
JHANG	44	Killa Tara Singh (Gurdit Singh).	...	...	...	...	...	...	1,133	...	1,133	...	693	13,935	7,022	22,800	23,438	44
	45	Shah Jiwana	...	...	...	...	...	...	...	...	...	...	5,979	44,413	4,381	54,773	54,773	45
MULTAN	46	K. Walidad Khan, Syal	...	...	...	...	...	...	...	...	...	...	3,732	102	84	3,918	3,918	46
	47	Sher Shah	...	...	...	...	...	...	...	226	236	3,068	930	49,370	787	54,155	54,891	47
D. G. KHAF	48	Salarwahan	...	...	10,139	...	...	...	...	...	10,139	...	...	1,048	1,595	47,451	57,590	48
	49	Jalalpur Pirwala	...	...	...	...	...	...	174	527	701	...	...	...	1,500	38,663	39,364	49
D. G. KHAF	50	Mian Sahib Seral, alias Mian Shah Niwas Khan of Hajipur.	...	...	...	...	...	...	...	...	...	3,249	2,670	1,948	163	12,960	12,960	50
Total			...	2,05,600	43,967	...	26,500	75,123	1,91,523	7,899	5,50,612	4,52,179	6,18,513	4,78,720	4,86,122	20,40,534	25,91,146	

STATEMENT No. V.
IMPORTANT TRANSACTIONS OF THE YEAR 1932-33 (IF ANY).

District.	Serial No.	Name of Estate.	LAND ACQUIRED.		LAND SOLD.		VALUE OF HOUSE PROPERTY.		VALUE OF ENCUMBRANCES OF GOVERNMENT OR LOCAL BODIES.		VALUE OF LOANS MADE.		VALUE OF LOANS RECEIVED FROM.			Date of Estates paid for.	Serial No.
			Area.	Value.	Area.	Value.	Purchased.	Sold.	Purchased.	Sold.	To other Estates under the Court of Wards.	To other persons on security of immovable 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
			Acre.	Rs.	Acre.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GURGAON	1	Farakhnagar ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	2	Doha ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
KARNAL	3	Nawabzadi Muhammad Zulfiqar Ali Khan.	85	15,770	...	...	8,000	...	...	...	...	8,268	...	...	...	...	...
	4	Nawabzadi Muhammad Niamat Ali Khan.	...	...	...	...	7,500	...	...	...	...	...	...	...	...	...	...
	5	Sidhawal ...	5	20,000	...	...	...	...	...	...	5,000	...	...	...	...	...	...
AMBALA	6	Arnsoli ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	7	Jharauli ...	...	...	...	...	...	...	...	...	...	...	...	8,000	...	8,000	...
	8	Kotaha ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	22,14
	9	Rampur ...	...	...	...	...	...	...	...	...	...	...	...	1,800	...	5,065	...
KANGRA	10	Manaka Majra ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,74
	11	Kandhola ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	12	Buria ...	...	...	...	...	...	...	46,922	...	1,800	...	...	...	...	...	...
HOSHIARPUR	13	Lambagraon ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	500
	14	Guler ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	8,081
	15	Rupi ...	...	...	...	...	...	...	...	...	...	...	...	...	50,000	...	86,028
JULLYNDUR	16	Amh ...	1	70	...	...	...	...	...	...	...	...	...	...	...	...	2,000
	17	Bhambaur ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	18	Anandpur ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
LUDHIANA	19	Kartarpur ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	20	Elahkot (Sardar Arjan Singh)	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	21	Shahkot (Sardar Rajinder Singh).	...	...	...	...	...	...	...	...	...	...	...	...	...	...	10,000
FYROZPORE	22	Ber Khurd ...	...	...	...	...	83,884	1,11,225	...	...	...	...	...	...	...	...	14,000
	23	Guru Har Sahai ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	24	Mamdot ...	4	154	...	...	9,000	...	40,000	...	...	...	...	...	...	...	1,081
LAHORE	25	Bekk ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	26	Iftakhar-ud-Din ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	27	Rani Chhannian ...	...	52,000	...	...	...	...	...	...	...	...	...	...	...	...	...
	28	D. Kailas Nath ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
AMRITSAR	29	Sardar Kesari Singh ...	...	...	...	...	...	94,875	...	...	...	...	...	...	...	...	...
	30	Attari ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	31	Rangar Nangal ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
SHEIKHUPURA	32	Chak Haidrabad and Sayadwala.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	6,000
	33	Tarkhanwala ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	34	Sahiwal ...	...	...	...	...	...	...	50,000	...	20,000	...	...	...	...	...	...
JHEMUM	35	Mitha Tiwana ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	36	Ahmadabad ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	37	Mangwal ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
ATTOCK	38	Ghugh ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	39	Dbarek ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
MIANWALI	40	Khan Muhammad Abdur Rahman Khan and Khan Muhammad Niwaz Khan.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	41	Faridpur ...	...	...	...	...	...	...	10,000	...	...	...	...	...	...	...	...
	42	Basirpur ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
MONTGOMERY	43	Kila Tara Singh (Nau Nihal Singh).	75	781	...	...	...	...	15,000	...	...	17,000	...	...	...	...	...
	44	Kila Tara Singh (Gurdit Singh)	75	781	...	...	...	...	...	...	...	...	...	...	...	...	...
JHANG	45	Shah Jiwana ...	...	88	...	...	...	...	20,000	...	...	...	...	...	...	...	...
	46	Khan Walidad Khan, Sayal...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
MULWAN	47	Shor Shah ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	48	Salarwahan ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	49	Jalpur Pihwala ...	9	1,200	...	...	...	...	...	...	...	...	...	...	...	...	...
DINA GHANSI KHAN...	50	Mian Sahib Serai, Mian Shah Nawaz Khan of Hajipur.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
		Total ...	69	93,689	...	...	1,08,084	2,05,600	1,81,922	43,967	26,800	59,108	...	26,600	75,188	2,70,194	...

STATEMENT No. VI.

ESTATES RELEASED DURING THE YEAR ENDING 30TH SEPTEMBER 1923.

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 loose 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.
Ambala ...	Matak Majra (maintenance holder's share.)	S. Raghbir Singh.	29th February 1912.	21st December 1922.	...	...	71	71	127	71	71	127	...	10,160	...	3,473	13,633	10,160	...	...	9,202	10,423
Ambala ...	Kandiola ...	S. Bhagwan Singh.	6th May 1902.	18th August 1923.	13,730	...	404	99	207	560	261	277	467	16,520	26,000	...	42,560	42,560	26,467	4,100	7,474	60,601
Jalandhar ...	Kartarpur ...	Guru Sardul Singh, Kanwar Tallochan Singh	21st December 1908.	3rd September 1923.	67,014	...	11,739	9,956	14,526	11,970	10,207	18,091	51,932	11,62,080	2,31,750	80,171	14,74,001	15,10,541	2,63,885	34,300	1,01,507	19,16,233
Jullundur ...	Shahkot ...	Sardar Arjan Singh.	17th February 1908.	6th June 1923.	4,500	...	122	199	281	122	199	340	2,381	22,480	4,500	550	27,530	27,500	9,100	...	3,494	39,704
Shahpur ...	Sahiwal ...	Sardar Fateh Khan, Sardar Abdur Rahman Khan, Sardar Muhammad Hyat Khan.	29th July 1916.	9th April 1923.	62,488	...	7,727	1,608	3,000	7,985	2,905	3,273	5,856	1,67,200	10,400	...	1,77,600	5,11,000	10,400	51	19,735	5,41,586
Jhelum ...	Mangwal ...	Sultan Khan	14th December 1903.	15th January 1923.	12,425	...	1,779	811	686	1,778	810	693	...	74,167	7,900	3,163	85,290	74,167	7,960	...	4,111	80,238
Montgomery	Basirpur ...	B. Jagtar Singh, B. Antar Singh.	3rd July 1911.	15th February 1923.	...	...	2,162	...	...	2,162	1,920	1,540	795	51,600	12,000	233	63,833	1,23,200	12,000	5,810	4,968	1,40,978

STATEMENT SHOWING COMPARISON OF THE PROPORTION BORNE BY LAND REVENUE AND CESSSES PAID TO, RENTS RECEIVED AND PROCEEDS OF GRAIN SALES IN DIFFERENT ESTATES FOR THE YEAR 1922-23.

District.	Name of Estate.	Rents and sale of grain (columns 14 and 15 of statement No. III).	Land revenue and cesses (column 13 of statement No. IV).	Percentage of land revenue to rents, &c.	Explanations, in brief.
1	2	3	4	5	6
GURGAON	Faukhagar ...	...	...	...
	Daha ...	...	...	...
KARNAL	Nawabzade Muhammad Zulfikar Ali Khan.	23,422	7,526	26.5	
	Nawabzade Muhammad Niamat Ali Khan.	26	2,096	...	This estate owns no landed property. The amount in column 4 consists of (Government) rents and Haq-ul-tahsil.
	Sadoval ...	26,454	6,417	24.3	
	Arnauli ...	5,134	2,369	...	
	Jharauli ...	579	619	...	
AMBALA	Kotaha ...	24,130	7,917	32.8	
	Raipur ...	15,781	5,865	32.1	
	Manak Majra ...	4,487	1,219	27.5	
	Kandhola ...	3,600	1,721	47.8	
	Buria ...	17,481	12,568	71.9	If the items of service commutation and Haq-ul-tahsil be excluded from column 4 the percentages come to 19.1 and 23.98 only.
KANBERA	Lambagraon ...	79	12	15.2	
	Guler ...	8,670	23	...	* Paid by the estate after deduction of jagir money.
	Rupi ...	11,234	1,630	14.5	
HOSHIARPUR	Amb ...	8,159	2,426	29.7	Otherwise the percentage comes to 28.8.
	Bhabnar ...	557	919	20.2	
	Anandpur ...	10,739	710	6.6	
JULLUNDUR	Kartarpur ...	20,122	8,575	28.4	
	Shahkot (Sardar Arjan Singh). Shahkot (Sardar Ranjinder Singh).	620 6,861	348 1,134	56.1 17.8	Released.
LUDHIANA	Ber Khurd ...	4,762	1,350	91.9	Excluding service commutation, &c., from column 4, the percentage comes to 18.3 only.
FEROZEPUR	Guru Har Sahai ...	1,02,440	11,384	11.1	
	Mamdot ...	2,54,105	44,216	17.4	
	Bek ...	85,895	3,331	9.8	
LAKORE	Iftikhar ud-Din ...	82,168	4,410	13.7	
	Rani Chaulia ...	81,054	7,278	23.4	
	D. Kailas Nath ...	11,526	818	2.8	
	Sardar Kerti Singh ...	7,272	8,727	51.6	Considerable amount of cash rent remained uncollected, hence increased percentage.
AMBITSAR	Attari ...	10,104	1,352	13.4	
GURDASPUR	Raugar Nangal ...	14,237	3,071	21.6	
SHIKHOPURA	Chak Haiderabad and Sayadwala.	11,025	118	1.1	
SHAHPUR	Tarknanwala ...	15,752	830	5.3	
	Sahiwal ...	10,191	84	8.2	
	Mitha Tiwana ...	14,841	2,125	14.3	
JHELM	Ahmadabad ...	14,278	4,549	30.4	
	Mangwal ...	3,308	232	7.0	
	Glugh ...	8,922	1,620	16.1	
ATTOCK	Dharek ...	14,696	1,959	13.3	
MIANWALI	Khan Muhammad Abdur Rehman Khan and Khan Muhammad Nawaz Khan.	53,747	8,467	15.8	
MONTGOMERY	Feridpur ...	11,461	2,957	20.1	
	Basirpur ...	634	123	19.4	Released.
	Kila Tara Singh (Nau Nihal Singh).	14,854	2,664	18.0	
	Sina Tara Singh (Gurdit Singh).	14,078	2,561	18.0	
JHANG	Shah Jiwana ...	50,892	12,045	23.9	
	Khan Walidad Khan, Syal.	8,331	164	4.3	
MULTAN	Sher Shah ...	50,370	9,663	19.2	
	Salarwahan ...	45,846	16,972	41.3	* Excluding payments made for last year the percentage comes to 38.9.
	Jalalpur Pitwala ...	37,163	9,866	25.2	
DEBA KHAN.	Mian Sahib Sarai, or Mian Shah Nawaz Khan, of Hajipur.	4,543	1,329	29.2	